26/27 Budget Committee Meeting
Tuesday, May 26, 2026 5:30 PM

Kalmiopsis Elementary/Room 51
650 Easy St
Brookings, Oregon 97415

Agenda

1. Call Meeting to Order
2. Pledge of Allegiance
3. Responsibilities of Budget Committee
4. Certification of Legal Posting of Meeting
5. Election of Budget Committee Officers
6. Presentation of Formal Message & Detailed Review of Budget Proposal
7. Discussion of Proposed Budget by Committee Members
8. Public Comment
    - Information on Public Input policies is available at www.brookings.k12.or.us/board/. Written comments must be received at least 24 hours in advance of the meeting date and time. Interested members of the public who wish to speak at the meeting during the public comment time, can RSVP online up until noon on the day of the meeting. For in-person meetings, all are welcome to come to the meeting and fill out a "blue card" signifying that they would like to give public comment and give it to the Board Chair at the start of the meeting with no prior reservation or notification needed.
9. Budget Approval or Announce 2nd Budget Meeting
10. Adjournment



Annual Budget Document
2026-2027
Proposed

May 26, 2026


STOP


LINK CREW






WELCOME BRUINS!

BROOKINGS-HARBOR
"Every Student Can Succeed"

BHSD 17C Mission Statement:

The Brookings Harbor District 17C Board Members, in partnership with students, parents, staff, and community will cultivate a safe, highly effective and collaborative learning environment where every student can succeed.

District Priority: Student Success
Student success is **Grit:** The ability to develop curiosity, preserve, have a greater purpose, advocate for oneself, and continually nurture a growth mindset.

District Priority: Staff Success
Recruiting, developing and retaining high-quality staff is vital for student success. Fostering a culture of support with opportunities for growth and development empowers outstanding staff.

District Goal: Relationships
We will intentionally build meaningful relationships with students, staff, families and community to create a positive culture, investing in every student's future.

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Brookings Harbor School District 17C

2025-2026 Administrators and Directors

Helena Chirinian	Superintendent/Director of Special Programs
Matthew Bennett	Principal- Kalmiopsis Elementary School
Lynn Schiermeyer	Vice Principal- Kalmiopsis Elementary School
Vickie Nigh	Principal- Azalea Middle School
Lynn Schiermeyer	Vice Principal- Azalea Middle School
Kelly Whitley	Principal- Brookings Harbor High School
Shaun Bavaro	Vice Principal- Brookings Harbor High School
Dede Corpening	Director of Fiscal Services
Cindy Devos	Director of Food Service
Jess Beaman	Director of Maintenance/Transportation
Bruce Raleigh	Director of Technology

Brookings Harbor School District 17C

2026-2027 Budget Committee

Board Members	Term Ends
Jay Trost (Chair)	June 30, 2027
Trish Walker (Vice Chair)	June 30, 2027
Katherine Johnson	June 30, 2029
Janece Payne	June 30, 2029
Alan Nidiffer	June 30, 2029

Appointed Community Members	Term Ends
Dona Dotson	June 30, 2028
Nathan Hanscam	June 30, 2026
Kelsey Bozeman	June 30, 2028
DeAnne Varitek	June 30, 2026
Sonya Billington	June 30, 2026

BROOKINGS-HARBOR
"Every Student Can Succeed"

BROOKINGS-HARBOR SCHOOL DISTRICT 17C
2026-2027 BUDGET CALENDAR

January 21, 2026	Regular School Board Meeting First Reading of 2025-2026 Budget Calendar
February 18, 2026	Regular School Board Meeting Approve 2025-2026 Budget Calendar
March 18, 2026	Regular School Board Meeting
April 15, 2026	Workshop for Training &/or Open Forum 2025-2026 Budget
April 15, 2026	Regular School Board Meeting
May 13, 2026	First Publication of Notice of Budget Committee Meeting
May 20, 2026	Second Publication of Notice on website of Budget Committee Meeting
May 26, 2026	First Budget Committee Meeting
June 2, 2026	Possible Second Budget Committee Meeting
June 6, 2026	Publish Notice of Budget Hearing, Fund Summaries Not Requiring Tax, and Fund Summaries Requiring Tax.
June 17, 2026	Regular School Board Meeting, Including Public Hearing on Budget and Action to Adopt Budget, Appropriate and Categorize Funds, and Levy Taxes
July 15, 2026	Deadline for Certifying Levy to Assessor

Adopted February 18, 2026

BROOKINGS-HARBOR
"Every Student Can Succeed"

Dear Brookings-Harbor School District Community,

At BHSD, we believe every student can succeed. With strong relationships, dedicated staff, and a focus on growth and grit, we're building a safe, collaborative learning environment where students are empowered to thrive, now and in the future.

Current State Budget Climate

The Oregon Legislature allocated $11.4 billion for the State School Fund for the 2025–2027 biennium. The district is entering the second year of the biennium, with 51% of the total allocation designated for the 2026–2027 school year. Many school districts across the state are reducing staff due to budget constraints stemming from higher labor costs and an ongoing decline in enrollment.

BHSD Budget Overview

The district anticipates ending the 2026–2027 school year with approximately $1.4 million in reserves, or 7% of total general fund expenditures. This is a planned reduction from the roughly 12% reserve maintained at the end of 2025–2026. This aligns with the School Board's long-term target of a 7.5% reserve, supporting fiscal sustainability while minimizing disruption to programs and staffing.

School districts in Oregon are funded based on student enrollment. BHSD continues to experience a slow, long-term decline in enrollment. Fewer students result in less funding, which requires careful planning and ongoing adjustments to staffing levels.

The 2026–2027 budget includes a reduction of 4 licensed positions and 5.5 classified positions. These reductions will occur through attrition. Looking ahead to 2027–2028, additional reductions will likely be necessary to keep the district on a sustainable financial path.

Two key factors have helped offset financial pressure for the 2026–2027 school year:

- Reinstatement of the federal forest fee revenues (federal timber payments to counties)
- An estimated $2.7 million carryover from the 2025–2026 fiscal year

While helpful in the short term, especially in offsetting increased PERS costs and declining enrollment, these factors will bring the reserve slightly below the Board's 7.5% target. As such, the district anticipates the need for additional reductions in the next biennium, depending on the State School Fund allocation for the 2027–2029 biennium.

Looking Ahead: Strategic Planning for 2027–2028

This approach, combined with strategic staffing reductions, supports our long-term fiscal sustainability while avoiding sudden, significant program cuts that would negatively impact educational quality and our ability to recruit and retain staff in a competitive hiring environment.

Thank you to the School Board, district leadership, staff, community partners, and the Budget Committee for your dedication, collaboration, and thoughtful review of the proposed 2026–2027 budget.

We remain focused on our mission and our priorities:

- Supporting student success by fostering grit, curiosity, purpose, and self-advocacy.
- Investing in staff success through recruitment, development, and retention of high-quality educators.
- Strengthening relationships across our schools, families, and community to create a culture where all students are seen, supported, and inspired to succeed.

We will continue to advocate at the state level, innovate locally, and work in partnership with our community to ensure every student has the opportunity to thrive.

Thank you for your consideration of the 2026–2027 proposed budget.

Respectfully submitted,

Helena Chirinian
Superintendent, BHSD
May 22, 2026

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ENROLLMENT SUMMARY (1979-2026)

September 30th Enrollment*

	ELEM	MIDDLE	HIGH	TOTAL
1979-80	560	463	565	1,588
1980-81	579	486	507	1,572
1981-82	576	467	488	1,531
1982-83	543	467	425	1,435
1983-84	539	436	415	1,390
1984-85	499	404	426	1,329
1985-86	528	413	423	1,364
1986-87	547	433	439	1,419
1987-88	552	446	472	1,470
1988-89	594	485	462	1,541
1989-90	593	483	467	1,543
1990-91	666	494	502	1,662
1991-92	679	507	531	1,717
1992-93	689	497	543	1,729
1993-94	700	582	506	1,788
1994-95	727	616	511	1,854
1995-96	759	619	523	1,901
1996-97	740	638	528	1,906
1997-98	731	631	561	1,923
1998-99	739	602	601	1,942*
1999-00	693	610	608	1,911
2000-01	635	620	624	1,879
2001-02	639	656	590	1,885
2002-03	632	638	573	1,843
2003-04	767	499	638	1,904
2004-05	746	455	674	1,875
2005-06	715	410	668	1,793
2006-07	682	407	634	1,751
2007-08	648	404	631	1,708
2008-09	677	410	613	1,725
2009-10	649	401	560	1,610
2010-11	695	376	587	1,658
2011-12	686	363	563	1,612
2012-13	660	370	572	1,602
2013-14	700	376	550	1,626
2014-15	717	373	511	1,601
2015-16	752	366	527	1,645
2016-17	748	361	516	1,625
2017-18	740	356	507	1,603
2018-19	729	343	489	1,561
2019-20	702	373	477	1,552
2020-21	605	326	486	1,418
2021-22	593	351	487	1,431
2022-23	616	343	452	1,411
2023-24	545	345	452	1,342
2024-25	545	309	437	1,291
2025-26	555	312	364	1,231

***1998 includes approximately 50 additional students from merger with the Upper Chetco School**

The Budget At A Glance

Local Budget Law

Oregon's Local Budget Law is set forth in ORS 294.305 to 294.565 and sets the standard procedures for preparing, presenting, and using budgets. Citizen involvement is encouraged before the budget is formally adopted.

A budget is a financial plan for one fiscal year. It shows estimates of revenues and costs of items or services that the District wants to purchase in the coming year.

The budget authorizes the District to spend money and limits how much it can spend. The budget also justifies the levy of property taxes. The District must plan a balanced budget where resources equal expenditures. The District can't plan to purchase more items or services than it has money to pay for them.

The Budget Process

The budget process is broken down into four phases. Phase 1 the budget officer puts together a proposed budget. This takes months of time and involves both building and central office staff. The format of the proposed budget is designed by the Department of Revenue and includes a budget message prepared annually by the Superintendent. Once the proposed budget is given to the Budget Committee, citizens may obtain a copy by calling (541) 469-7443. The Budget Committee is made up of all the current Board Members and an equal number of appointed electors. The Budget Committee's duties are: to receive the budget document; to hear the budget message; to hear and consider public comment; to discuss and revise the budget as needed; to approve the budget; and to approve the property taxes.

Phase 2 is when the Budget Committee approves the budget. The first Budget Committee meeting usually takes place in April or May. The Budget Committee reviews the proposed budget, listens to comments from citizens, and then approves the budget.

Phase 3 includes adopting the budget and certifying property taxes to the county assessor. This phase includes a special hearing of the School Board. Notice of the hearing and a summary of the budget are published in the local newspaper five to thirty days in advance of the hearing.

Phase 4 occurs when the District is operating under the adopted budget. Any changes to the adopted budget must be made before additional money is spent, or money is spent for a different purpose than described in the adopted budget. The School Board may adopt a supplemental budget at a regular meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget fund being adjusted. If the expenditures are more than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

Budget Funds

1. General Fund

The General Fund keeps track of expenditures needed to run the daily operations of the District. Property tax money raised through the permanent rate limit and State School Fund payments go into this fund.

2. Special Revenue Fund

These funds account for money that must be used for a specific purpose. They include Federal, State, and Local grants, as well as Food Service and School Activity Funds.

Most federal grants are received as part of the Elementary and Secondary Education Act (Title I through V). The allocations for these are not published until after the fiscal year starts so we budget slight increases in each grant entitlement in order to have authority to spend what we receive.

State and Local grant funds include some "placeholders" for additional grants that may be received during the year. This gives us the authority to spend the funds if any new grants are approved.

The Food Service fund accounts for the resources and expenditures of the District's meal programs. Revenue sources include sales of meals, and subsidies under the National School Lunch Act.

School Activity Funds account for the District's individual school activity programs. The major sources of revenue are student participation fees, and fund raising activities.

3. Debt Service Fund

This fund records the repayment of general obligation bonds and general long-term debt, principal and interest.

The District has no outstanding GO bonds as of 6/30/21.

4. Capital Project Fund

This fund records the revenues and expenditures used to build or acquire facilities such as land or buildings. Once the building is built or the land acquired, the fund is closed. Revenues usually come from the sale of general obligation bonds.

5. Enterprise Fund

This fund accounts for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges.

6. Internal Service Fund

This fund accounts for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursement basis.

BUDGETING AND ACCOUNTING

The budget is developed to reflect Generally Accepted Accounting Principals (GAAP). As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. Available is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues subject to accrual include property taxes, grant revenue and charges for services. Property taxes are considered to be available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due.

Resources include a good faith estimate of beginning cash carried forward from the previous fiscal year.

ASSUMPTIONS FOR BUDGET PREPARATION

General Fund

Revenue and Resource Estimates
The General Fund budget is heavily dependent upon funding from the state. Historically, the largest source of revenue for public schools in Oregon has been local property taxes. In 1995, Measure 5 changed that dramatically by lowering the amount of property taxes schools could raise. In 1997, Measure 50 further limited local property taxes to schools. Measure 5 required the state legislature to offset lost property tax revenue with money from the state general fund, which is composed primarily of state income taxes. As a result, Oregon schools are increasingly supported by state, not local, dollars.

The 2026-2027 budget is developed using the current estimated funding for schools at $11.36 billion for the 2025-27 biennium.

As part of the South Coast ESD Local Service Plan, the District receives resolution funds every year to be used on services provided by the ESD.

Expenditures and Commitments
Salaries, health insurance and other benefit increases will be budgeted for in accordance with contractual agreements.

Budget increases will be estimated for basic items expected to increase such as; utilities, leases, property and liability insurance, etc.

The District continues to "pick-up" the negotiated 6% employee contribution to PERS.

Contingency and Ending Fund Balance
Contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. The budgeted amount is transferred by school board resolution to the proper expenditure code.

Unappropriated Ending Fund Balance is an estimate of funds needed to maintain operations from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available.

Other Funds

Revenue and Resource Estimates
Federal Title programs include: Title I-A Improving Basic Programs; II-A Improving Teacher Quality; and X Education for Homeless. Other Federal programs include IDEA (Individuals with Disabilities in Education Act). The amounts for some of these grants are not announced until the fall so they are assumed to be funded at current level. If these grants are not funded, or are funded for less, expenditures will not be made.

Student Activity Funds account for funds collected by the student body at each school. These include; student fees, sports fees, concession sales, donations, and miscellaneous. The student organization at each school determines how the funds are to be used. The main criteria is that they are used for the benefit of the students.

PROGRAM BUDGETING AND ACCOUNTING MANUAL OVERVIEW

The budget is prepared following the "Program Budgeting and Accounting Manual for School District and Education Service Districts in Oregon" published by the Oregon Department of Education. The Manual is designed as a resource tool and the use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education. Additional codes are available at the option of the district for more extensive use of account descriptions. The 2023 Manual was developed based on the following goals:

- To provide consistent classification of expenditures to allow valid spending comparisons among schools and district. The system complies with Generally Accepted Accounting Principles (GAAP)
- The system can be used to plan and manage the resources of the district
- The manual is a working handbook to which revisions will be made.

A primary emphasis of the manual is to define account classifications that provide meaningful financial management information to its users. Achieving consistency in budgeting and financial reporting enhances our ability to present a clear picture of the district's financial condition and to make valid comparisons among districts. Financial information that is consistently presented in a simple and straightforward format will be readily understood by the public, and provide a sound basis for decision-making.

Governmental accounting systems are organized and operated on a fund basis. 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, the district. The majority of the District's funds are in the Governmental Funds group. These include: 100 General Fund; 200 Special Revenue Funds; 300 Debt Service Funds; and 400 Capital Projects Funds.

There are three basic types of financial activity within funds: (1) revenues and other sources of funds, (2) expenditures and other uses of funds, and (3) transactions affecting the balance sheet (assets and liabilities) of the District.

Revenues are classified by Fund and Source. Sources are further classified by major source: 1000 Local sources; 2000 Intermediate Sources; 3000 State Sources; 4000 Federal Sources, and: 5000 Other Sources.

Expenditures are classified by Fund, Function, Object, Operational Unit, Area of Responsibility, and Sub-Area.

Function describes the activity for which a service or material object is acquired. The major functions of a district are: 1000 Instruction; 2000 Support Services; 3000 Enterprise and Community Services; 4000 Facilities Acquisition and Construction; 5000 Other Uses; 6000 Contingency, and; 7000 Unappropriated Ending Fund Balance.

The Object is the service or commodity bought. Objects are divided into: 100 Salaries; 200 Benefits; 300 Purchased Services; 400 Supplies and Materials; 500 Capital Outlay; 600 Other Objects; 700 Transfer, and; 800 Other Uses.

The Operational Unit is used to identify schools or non-school cost centers such as central programs or departments. These codes are defined by the District but are required for state reporting.

The Area of Responsibility provides additional detail to the account code and is used to identify expenditures for specific curriculum areas and programs.

The Sub-Area is used by the District to classify expenditures for particular purposes at our discretion. This is most often used to identify the fiscal year for Federal Grants.

An example of an account code would be:

100.1131.0410.610.100.000
Fund **100** is the General Fund
Function **1131** is High School Programs
Object **0410** is Supplies
Operational Unit **610** is WeBSS
Area **100** is English
Sub-Area **000** is unassigned

This structure allows for detailed reporting of expenditures in order to present a clear picture of the District's financial condition. The chart of accounts is adopted by the Oregon Department of Education, is approved by the Department of Revenue, and classifies revenues and expenditures for compliance with Oregon Budget Law.

School Formula Finance

K-12 School Districts: Oregon has 197 school districts serving about 574,000 students in K-12. These districts operate with relative autonomy within guidelines specified by both the Legislature and the Oregon Department of Education. The federal government also mandates certain programs.

Local Revenue: School districts receive general operating revenue from various sources with property taxes being the primary local source. Local revenues are included as an offset to the state school fund formula. Other offset sources include the Common School Fund, Federal Forest Fees, and County School fund.

State Support: The State School Fund (SSF) provides about 67% of school formula operating revenue. This revenue is mostly from state income taxes and lottery revenue. The state's share of education funding increased from about 30% before Measure 5 (1990) to about 70% after Measure 50 (1997). State revenue replaced reduced local revenue because of these two property tax limitations.

Along with increased state aid, the school fund distribution method for state support changed dramatically.

Equalization Formula: In 1991 the Legislature adopted the SSF formula and phased in its implementation. The SSF equalization formula allocates an amount to each school district based primarily on number of students. The state grant is this formula amount reduced by local revenues. The formula equalizes revenues per student by removing past differentials caused by widely varying local tax rates and property wealth per student.

To recognize that some students need more school services, the formula assigns weights to certain students. For example, special education students count as 2.0 students to recognize their need for special programs. There are additional weights for: ESL .50; students in pregnant/parenting programs 1.0; students in poverty .25; and students in foster care or neglected/delinquent .25. There is a limit to the total weight per student. The grant per weighted students is also adjusted for: teacher experience; 70%-90% of transportation costs; costs over $30,000 per high cost disability student; and up to 8% for classroom construction costs with a limit per biennium.

Frequently Asked Questions:

Why Can't we eliminate or reduce funds spent on Special Education?

We, like all other public schools in the nation, serve the needs of many kinds of students. Special Education is a required service by both federal and state law and cannot be eliminated. The Individuals with Disabilities Education Act (IDEA) grant program requires school districts, as a condition of receiving these federal funds, to meet "maintenance of effort" (MOE). This means that the total state

and local general fund expenditures of a school district for education of children with disabilities for any year must be at least equal to the amount spent in the most recent preceding fiscal year. If we do not meet MOE, we must return general funds in the amount equal to the shortfall to ODE.

Why do we need a contingency fund and what is it used for?

The Operating Contingency fund is a specific amount of money that is budgeted and set aside to provide for unforeseen costs of an unusual or extraordinary nature that could not be planned for when the budget was developed. Examples would include a major equipment failure (like a school's boiler) or a significant increase in fuel prices resulting from some external event. These funds are under the direct control of the school board and cannot be used without their approval.

What is an Ending Fund Balance and how is it used?

An ending fund balance is money left at the end of the school year. In the budget, it is an estimate of funds needed to maintain operations of the district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditures can be made from the unappropriated ending fund balance. An ending fund balance is important for the following reasons:

1. Over 80% of our General Fund revenue is through the State School Fund and used to pay for our operations and services. Payments from ODE fluctuate based on the economy. ODE provides us with estimates of how much these payments will be for the coming year. However, as payments are made, ODE adjusts them based on changes in factors that make up the funding. The payments could be less or more than estimated. Having an ending fund balance allows us to stabilize overall revenue in order to maintain instructional programs for students.

2. As a "rule of thumb", OSBA recommends boards maintain a minimum ending fund balance of 5%-8% of its General Fund resources. This is based upon an average-size district (ADM of about 6,000) and assumes that districts will be able to anticipate a fairly reliable level of funding each year. The Government Finance Officers Assocaiton (GFOA) recommends, at a minimum and for any size district, that governments maintain an unreserved (not earmarked for a specific purpose) ending fund balance of no less than 5%-15% of its general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The more unpredictable your revenues and expenditures are, the more likely you will need to maintain a larger ending fund balance. Ending fund balance is not a sustainable source of revenue for a district, thus it is generally designed to address one-time expenditures. Once you draw those reserves down to cover lost revenue or to pay for ongoing expenditures, they are gone.

3. Funds left at the end of a school year can be rolled forward into the next school year as a revenue source. This is the carryover money, which in a time of unstable school funding has helped to stabilize programs and services - preventing a roller coaster ride of cuts and add backs.

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GENERAL FUND








Big Wave Catering







100 FUND-GENERAL FUND

The General Fund accounts for all financial resources of the District except those required to be accounted in another fund.

BROOKINGS-HARBOR SCHOOL DISTRICT 17C

GF REVENUE / EXPENSE SUMMARY

RESOURCES REPORT:	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 ADOPTED FTE	2026-2027 PROPOSED	2026-2027 PROPOSED FTE	2025-2026 APPROVED	2025-2026 ADOPTED
FUND 100-GENERAL FUND								
Local Sources	7,872,668	7,962,538	7,843,863		8,086,974			
Intermediated Sources	612,998	618,466	540,000		615,000			
State Sources	9,712,781	9,265,086	9,479,751		9,257,170			
Federal Sources	279,341	102,286	1,013,025		265,000			
Interfund Transfers	-	-	0		0			
Other Sources	-	-	4,000		4,000			
Beginning Fund Balance	4,041,195	3,928,650	2,800,000		2,700,000			
FUND 100-GENERAL FUND Total	**22,518,983**	**21,877,026**	**21,680,639**	**0**	**20,928,144**			

REQUIREMENT REPORT:	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 ADOPTED FTE	2026-2027 PROPOSED	2026-2027 PROPOSED FTE	2025-2026 APPROVED	2025-2026 ADOPTED
FUND 100-GENERAL FUND								
Salaries	8,601,975	9,226,318	9,082,670	135.78	9,286,482	132.46		
Benefits	5,152,808	5,384,921	5,911,885		5,781,982			
Purchased Services	1,939,898	1,857,307	1,976,840		1,904,140			
Supplies & Materials	1,308,409	769,132	1,092,744		992,075			
Capital Outlay	212,063	-	0		0			
Other Objects	381,395	414,989	485,500		494,547			
Transfers	1,006,000	1,131,000	1,131,000		812,000			
Contingency	0.0	0.0	200,000		200,000			
Unappropriated Ending Fund Balance	3,916,434	3,093,359	1,800,000		1,456,918			
FUND 100-GENERAL FUND Total	**22,518,982**	**21,877,026**	**21,680,639**	**135.78**	**20,928,144**	**132.46**		

Brookings-Harbor School Dist. 17C
629 Easy Street Brookings, OR 97415

Resources Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**								
1111	CURRENT YEAR TAXES	6,870,660	7,067,017	7,222,263	0.00	7,444,930	0.00	0	0
1112	PRIOR YEAR TAXES	202,199	190,342	200,000	0.00	200,000	0.00	0	0
1114	REVENUE IN LIEU OF TAXES	207,137	0	0	0.00	0	0.00	0	0
1313	TUITION OTHER DISTRICTS OUT OF	41,790	65,985	40,000	0.00	65,000	0.00	0	0
1510	INTEREST ON INVESTMENTS	405,150	368,572	250,000	0.00	325,000	0.00	0	0
1910	RENTALS	1,220	0	1,500	0.00	1,500	0.00	0	0
1960	RECOVERY OF PRIOR YRS EXPENSE	0	592	0	0.00	0	0.00	0	0
1980	FEES CHARGED TO GRANTS	126,133	132,590	110,100	0.00	30,544	0.00	0	0
1990	MISCELLANEOUS INCOME	18,380	137,440	20,000	0.00	20,000	0.00	0	0
2101	COUNTY SCHOOL FUNDS	147,563	142,793	140,000	0.00	165,000	0.00	0	0
2102	ESD FLOW THRU	465,435	475,672	400,000	0.00	450,000	0.00	0	0
3101	STATE SCHOOL FUND	9,526,351	9,081,020	9,308,463	0.00	9,077,170	0.00	0	0
3103	COMMON SCHOOL FUND	186,430	184,066	171,288	0.00	180,000	0.00	0	0
4801	FEDERAL FOREST FEES	279,341	102,286	1,013,025	0.00	265,000	0.00	0	0
5300	SALE OF/OR COMPENSATION FOR L	0	12,216	4,000	0.00	4,000	0.00	0	0
5400	BEGINNING FUND BALANCE	4,041,195	3,916,434	2,800,000	0.00	2,700,000	0.00	0	0
Total Fund 100	**GENERAL FUND**	**22,518,983**	**21,877,026**	**21,680,639**	**0.00**	**20,928,144**	**0.00**	**0**	**0**

Brookings-Harbor School Dist. 17C
629 Easy Street Brookings, OR 97415
General Fund by Function
Requirements Report

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND								
Function 1111 ELEMENTARY								
Total Function 1111 ELEMENTARY	2,804,313	2,724,154	2,981,388	24.25	3,002,693	23.25	0	0
Function 1113 ELEMENTARY COCURRICULAR								
Total Function 1113 ELEMENTARY COCURRICULAR	820	(1,639)	0	0.00	0	0.00	0	0
Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS								
Total Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS	1,647,752	1,616,417	1,732,393	14.00	1,651,845	13.00	0	0
Function 1122 MIDDLE/JUNIOR HIGH EXTRACURRICULAR								
Total Function 1122 MIDDLE/JUNIOR HIGH EXTRACURRICULAR	6,941	10,134	23,840	0.00	27,985	0.00	0	0
Function 1131 HIGH SCHOOL PROGRAMS								
Total Function 1131 HIGH SCHOOL PROGRAMS	2,418,239	2,397,096	2,432,930	16.50	2,323,796	15.50	0	0
Function 1132 HIGH SCHOOL EXTRACURRICULAR								
Total Function 1132 HIGH SCHOOL EXTRACURRICULAR	105,525	102,322	119,452	0.00	106,588	0.00	0	0
Function 1210 TALENTED AND GIFTED PROGRAMS								
Total Function 1210 TALENTED AND GIFTED PROGRAMS	0	0	10,000	0.00	5,000	0.00	0	0
Function 1220 LIFE SKILLS								
Total Function 1220 LIFE SKILLS	846,393	930,989	997,420	12.34	1,242,640	15.94	0	0
Function 1250 STUDENTS WITH DISABILITIES								
Total Function 1250 STUDENTS WITH DISABILITIES	814,847	802,152	852,681	10.91	884,538	9.62	0	0
Function 1280 ALTERNATIVE EDUCATION								

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND								
Total Function 1280 ALTERNATIVE EDUCATION	5,307	1,420	58,250	0.00	113,250	0.00	0	0
Function 1291 ELL-ORS								
Total Function 1291 ELL-ORS	133,956	136,318	143,776	1.00	144,867	1.00	0	0
Function 1299 OTHR SPC PRG/INDIAN ED								
Total Function 1299 OTHR SPC PRG/INDIAN ED	0	161,499	65,000	0.00	85,000	0.00	0	0
Function 1400 Summer School Programs								
Total Function 1400 Summer School Programs	0	5,817	28,115	0.00	13,850	0.00	0	0
Function 2115 STUDENT SAFETY								
Total Function 2115 STUDENT SAFETY	75,772	78,531	88,700	0.00	64,700	0.00	0	0
Function 2120 GUIDANCE SERVICES								
Total Function 2120 GUIDANCE SERVICES	585,542	603,385	643,021	5.00	564,723	4.00	0	0
Function 2126 YOUTH TRANSITION PROGRAM								
Total Function 2126 YOUTH TRANSITION PROGRAM	58,225	41,594	0	0.00	0	0.00	0	0
Function 2129 OTHER GUIDANCE SERVICES								
Total Function 2129 OTHER GUIDANCE SERVICES	669	0	0	0.00	0	0.00	0	0
Function 2134 NURSE SERVICES								
Total Function 2134 NURSE SERVICES	44,768	59,626	33,039	0.50	57,894	0.88	0	0
Function 2140 PSYCHOLOGICAL SERVICES								
Total Function 2140 PSYCHOLOGICAL SERVICES	129,901	144,546	155,000	0.00	154,000	0.00	0	0
Function 2150 SPEECH PATHOLOGY								
Total Function 2150 SPEECH PATHOLOGY	238,466	257,088	280,396	2.00	294,898	2.00	0	0
Function 2160 OTHER STUDENT TREATMENT OT/ PT								

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Total Function 2160	OTHER STUDENT TREATMENT OT/ PT	117,835	239,910	220,313	1.00	211,180	0.40	0	0
Function 2190	SERVICE DIRECTION, STUDENT SUPPORT								
Total Function 2190	SERVICE DIRECTION, STUDENT SUPPORT	311,746	336,874	299,112	1.50	257,812	1.25	0	0
Function 2210	IMPROVEMENT OF INSTR. SERVICES								
Total Function 2210	IMPROVEMENT OF INSTR. SERVICES	600	0	0	0.00	0	0.00	0	0
Function 2211	INSTRUCTIONAL SERVICES								
Total Function 2211	INSTRUCTIONAL SERVICES	14,685	1,029	0	0.00	0	0.00	0	0
Function 2220	EDUCATIONAL MEDIA SERVICES								
Total Function 2220	EDUCATIONAL MEDIA SERVICES	205,184	204,035	245,943	3.00	256,743	3.00	0	0
Function 2240	INSTR. STAFF DEVELOPMENT								
Total Function 2240	INSTR. STAFF DEVELOPMENT	25,836	20,453	19,815	0.00	25,852	0.00	0	0
Function 2310	BOARD OF DIRECTORS								
Total Function 2310	BOARD OF DIRECTORS	206,385	182,560	273,000	0.00	241,429	0.00	0	0
Function 2321	OFFICE OF THE SUPERINTENDENT								
Total Function 2321	OFFICE OF THE SUPERINTENDENT	381,634	347,852	354,534	1.50	339,371	1.50	0	0
Function 2329	HUMAN RESOURCES								
Total Function 2329	HUMAN RESOURCES	83	636	0	0.00	0	0.00	0	0
Function 2410	OFFICE OF THE PRINCIPAL								
Total Function 2410	OFFICE OF THE PRINCIPAL	1,612,525	1,748,326	1,631,098	12.75	1,715,164	13.00	0	0
Function 2520	FISCAL SERVICES								
Total Function 2520	FISCAL SERVICES	401,611	465,479	466,925	2.25	465,146	2.25	0	0

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Function 2542	CARE AND UPKEEP OF BUILDINGS								
Total Function 2542	CARE AND UPKEEP OF BUILDINGS	925,987	861,386	952,469	10.00	974,018	10.00	0	0
Function 2543	CARE & UPKEEP OF GROUNDS								
Total Function 2543	CARE & UPKEEP OF GROUNDS	136,676	91,471	112,251	1.00	107,310	1.00	0	0
Function 2544	MAINTENANCE SERVICES								
Total Function 2544	MAINTENANCE SERVICES	1,084,897	927,074	1,004,311	1.50	993,890	1.50	0	0
Function 2549	OTHER PLANT OPER. & MAINTENANCE								
Total Function 2549	OTHER PLANT OPER. & MAINTENANCE	1,535	2,629	511	0.00	1,010	0.00	0	0
Function 2550	STUDENT TRANSPORTATION SERVICES								
Total Function 2550	STUDENT TRANSPORTATION SERVICES	1,514,472	1,340,013	1,396,605	10.03	1,365,855	9.63	0	0
Function 2620	PLANNING/RESEARCH/DEVELOPMENT/EVALUATIO								
Total Function 2620	PLANNING/RESEARCH/DEVELOPMENT/EVALUATIO	10,550	0	0	0.00	0	0.00	0	0
Function 2630	INFORMATION SERVICES								
Total Function 2630	INFORMATION SERVICES	115,844	110,669	104,203	0.75	111,330	0.75	0	0
Function 2640	STAFF SERVICES								
Total Function 2640	STAFF SERVICES	48,687	111,229	113,635	0.50	118,916	0.50	0	0
Function 2660	TECHNOLOGY SERVICES								
Total Function 2660	TECHNOLOGY SERVICES	387,302	433,628	538,765	2.50	350,454	1.50	0	0
Function 2661	TECHNOLOGY DIRECTOR								
Total Function 2661	TECHNOLOGY DIRECTOR	170,003	154,447	170,748	1.00	183,977	1.00	0	0
Function 2680	INTERPRETATION AND TRANSLATION								

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	GENERAL FUND									
Total Function 2680		INTERPRETATION AND TRANSLATION	5,038	1,516	0	0.00	1,500	0.00	0	0
Function 5200	TRANSFER OF FUNDS									
Total Function 5200		TRANSFER OF FUNDS	1,006,000	1,131,000	1,131,000	0.00	812,000	0.00	0	0
Function 6110	OPERATING CONTINGENCY									
Total Function 6110		OPERATING CONTINGENCY	0	0	200,000	0.00	200,000	0.00	0	0
Function 7000	UNAPPROPRIATED ENDING FUND BALANCE									
Total Function 7000		UNAPPROPRIATED ENDING FUND BALANCE	3,916,434	3,093,359	1,800,000	0.00	1,456,918	0.00	0	0
Total Fund 100		GENERAL FUND	22,518,983	21,877,026	21,680,639	135.78	20,928,144	132.46	0	0

Brookings-Harbor School Dist. 17C
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Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100		**GENERAL FUND**								
Function	**0000**	**Undesignated**								
	111	LICENSED SALARIES	4,290,418	4,672,687	4,705,398	63.50	4,732,978	59.40	0	0
	112	CLASSIFIED SALARIES	2,741,327	2,802,491	2,888,748	63.28	3,026,049	64.06	0	0
	113	ADMINISTRATIVE SALARIES	913,940	1,002,784	795,982	6.00	829,654	6.00	0	0
	114	MANAGERIAL SALARIES	409,573	433,055	368,492	3.00	399,923	3.00	0	0
	121	LICENSED SUBSTITUTES	26,397	33,146	0	0.00	0	0.00	0	0
	122	CLASSIFIED SUBSTITUTES	25,136	34,412	0	0.00	0	0.00	0	0
	130	ADDITIONAL SALARIES	195,185	247,743	324,050	0.00	297,879	0.00	0	0
100		**SALARIES**	**8,601,975**	**9,226,318**	**9,082,670**	**135.78**	**9,286,482**	**132.46**	**0**	**0**
	210	PERS	0	5,731	0		0		0	0
	211	PERS/EMPLOYER CONTRIBUTION T1/2	133,273	134,398	208,563	0.00	199,947	0.00	0	0
	212	PERS EMP 6% MATCH	482,958	514,848	519,330	0.00	532,366	0.00	0	0
	213	PERS UAL-Bond	1,195,149	1,108,296	1,188,148	0.00	1,223,143	0.00	0	0
	215	HSA	54,347	52,789	44,350	0.00	45,430	0.00	0	0
	216	PERS EMPLOYER CONTRIBUTION OPSRP	323,620	394,592	985,828	0.00	854,749	0.00	0	0
	220	SOCIAL SECURITY	0	1,596	0		0		0	0
	220	SOCIAL SECURITY	655,561	700,813	687,667	0.00	705,100	0.00	0	0
	230	Other Payroll Costs	0	478	0		0		0	0
	231	WORKERS COMPENSATION	89,835	63,487	54,853	0.00	69,325	0.00	0	0
	232	UNEMPLOYMENT	18,300	158,940	20,017	0.00	9,222	0.00	0	0
	233	PFMLI	32,379	36,505	35,769	0.00	36,863	0.00	0	0
	240	EMPLOYEE BENEFITS	0	11,492	0		0		0	0
	240	EMPLOYEE BENEFITS	1,911,171	1,935,224	1,913,072	0.00	1,863,612	0.00	0	0
	241	DENTAL VISION	228,503	228,114	221,013	0.00	210,493	0.00	0	0
	242	403B	6,371	19,204	31,690	0.00	30,395	0.00	0	0
	243	TUITION REIMBURSEMENT	17,462	12,195	0	0.00	0	0.00	0	0
	244	EAP PROGRAM	1,995	4,336	0	0.00	0	0.00	0	0
	245	DISTRICT PAID VOLUNTARY INS	1,885	1,882	1,583	0.00	1,339	0.00	0	0
200		**ASSOCIATED PAYROLL COSTS**	**5,152,808**	**5,384,921**	**5,911,885**	**0.00**	**5,781,982**	**0.00**	**0**	**0**
	310	PROFESSIONAL AND TECHNICAL SERVICES	215,302	61,430	72,200	0.00	111,700	0.00	0	0
	321	CLEANING SERVICES	367	0	0	0.00	0	0.00	0	0
	322	REPAIR AND MAINTENANCE	198,368	33,441	47,900	0.00	43,900	0.00	0	0

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund	**100**	**GENERAL FUND**								
Function	**0000**	**Undesignated**								
	324	RENTALS	37,809	37,330	41,440	0.00	37,240	0.00	0	0
	325	ELECTRICITY	237,022	249,107	310,000	0.00	310,000	0.00	0	0
	327	WATER AND SEWAGE	62,465	66,043	70,000	0.00	70,000	0.00	0	0
	328	GARBAGE	57,616	62,750	72,000	0.00	72,000	0.00	0	0
	331	Reimbursable Student Transportation	26,658	0	5,000	0.00	5,000	0.00	0	0
	342	TRAVEL	91,706	44,494	110,250	0.00	75,500	0.00	0	0
	351	TELEPHONE	30,372	33,669	51,500	0.00	29,250	0.00	0	0
	353	POSTAGE	17,723	17,828	22,000	0.00	22,000	0.00	0	0
	354	ADVERTISING	4,696	1,016	5,050	0.00	2,050	0.00	0	0
	359	Other Communication Services	9,845	14,218	23,000	0.00	20,500	0.00	0	0
	372	TUITION PAYMENTS	0	161,499	65,000	0.00	85,000	0.00	0	0
	374	OTHER TUITION	2,651	0	5,000	0.00	5,000	0.00	0	0
	381	AUDIT SERVICES	67,650	59,000	70,000	0.00	65,000	0.00	0	0
	382	LEGAL SERVICES	15,071	20,223	59,000	0.00	40,000	0.00	0	0
	383	ARCHITECT/ENGINEERING SERVICES	10,550	0	0	0.00	0	0.00	0	0
	384	NEGOTIATION SERVICES	8,630	570	25,000	0.00	5,000	0.00	0	0
	389	NON INSTRUCTIONAL PROFESSIONAL & TECH	360,052	521,091	352,000	0.00	377,500	0.00	0	0
	390	OTHER GEN PROFESSIONAL & TECHNOLOGICAL	(541)	(396)	0	0.00	0	0.00	0	0
	391	ESS Certified Substitutes	392,154	344,213	436,000	0.00	399,000	0.00	0	0
	392	ESS Classified Substitutes	93,731	129,781	134,500	0.00	128,500	0.00	0	0
300		**PURCHASED SERVICES**	**1,939,898**	**1,857,307**	**1,976,840**	**0.00**	**1,904,140**	**0.00**	**0**	**0**
	410	SUPPLIES	362,683	294,996	448,750	0.00	440,200	0.00	0	0
	411	STAFF FOOD	1,702	3,948	0	0.00	0	0.00	0	0
	417	FUEL	66,022	61,783	95,000	0.00	85,000	0.00	0	0
	420	TEXTBOOKS	166,448	100,831	11,550	0.00	9,000	0.00	0	0
	430	LIBRARY BOOKS	1,524	2,590	5,700	0.00	4,700	0.00	0	0
	440	PERIODICALS	1,790	1,805	1,200	0.00	3,075	0.00	0	0
	460	NON CONSUMABLE SUPPLIES	129,832	22,733	20,600	0.00	21,000	0.00	0	0
	470	COMPUTER SOFTWARE	284,041	206,313	284,700	0.00	284,100	0.00	0	0
	480	COMPUTER HARDWARE	294,367	74,133	225,244	0.00	145,000	0.00	0	0
400		**SUPPLIES & MATERIALS**	**1,308,409**	**769,132**	**1,092,744**	**0.00**	**992,075**	**0.00**	**0**	**0**
	542	* OVER $5000 RPLACELMENT EQUIP	95,575	0	0	0.00	0	0.00	0	0
	564	* OVER $ 5000 BUS & CAPITAL BUS IMPROV	116,488	0	0	0.00	0	0.00	0	0

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100		**GENERAL FUND**								
500		**CAPITAL OUTLAY**	**212,063**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**
	640	DUES AND FEES	75,636	77,520	84,200	0.00	83,100	0.00	0	0
	650	Insurance & Judgements	68,294	67,638	80,000	0.00	84,929	0.00	0	0
	653	INSURANCE PREMIUMS	237,465	269,831	321,000	0.00	326,218	0.00	0	0
	670	TAXES AND LICENSES	0	0	300	0.00	300	0.00	0	0
600		**OTHER OBJECTS**	**381,395**	**414,989**	**485,500**	**0.00**	**494,547**	**0.00**	**0**	**0**
	710	TRANSFERS	5,000	0	0	0.00	0	0.00	0	0
	711	Transfer-Bus	100,000	100,000	100,000	0.00	100,000	0.00	0	0
	712	Transfer Cafeteria	75,000	25,000	25,000	0.00	25,000	0.00	0	0
	713	Transfer HS Athletics	230,000	250,000	250,000	0.00	265,000	0.00	0	0
	714	Transfer AMS Athletics	70,000	75,000	75,000	0.00	60,000	0.00	0	0
	715	Transfer Maintenance	175,000	200,000	200,000	0.00	100,000	0.00	0	0
	716	Transfer Textbook Fund	200,000	200,000	100,000	0.00	50,000	0.00	0	0
	717	Transfer Furniture Fund	20,000	20,000	20,000	0.00	20,000	0.00	0	0
	718	Transfer Facilities Fund	100,000	220,000	320,000	0.00	150,000	0.00	0	0
	719	Transfer Tuition Reimb. Certified	26,000	26,000	26,000	0.00	26,000	0.00	0	0
	720	Transfer Tuition Reimb Classified	5,000	15,000	15,000	0.00	16,000	0.00	0	0
700		**TRANSFERS**	**1,006,000**	**1,131,000**	**1,131,000**	**0.00**	**812,000**	**0.00**	**0**	**0**
	810	PLANNED RESERVE	0	0	200,000	0.00	200,000	0.00	0	0
	820	RESERVED FOR NEXT YEAR	3,916,434	3,093,359	1,800,000	0.00	1,456,918	0.00	0	0
800		**OTHER USES OF FUNDS**	**3,916,434**	**3,093,359**	**2,000,000**	**0.00**	**1,656,918**	**0.00**	**0**	**0**
Total Function	**0000**	**Undesignated**	**22,518,983**	**21,877,026**	**21,680,639**	**135.78**	**20,928,144**	**132.46**	**0**	**0**
Total Fund 100		**GENERAL FUND**	22,518,983	21,877,026	21,680,639	135.78	20,928,144	132.46	0	0

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1111

PROGRAM: Elementary, K-5

ELEMENTARY K-5	
100 Salaries	1,720,538
200 Associated PR Costs	1,012,155
300 Purchased Services	134,000
400 Supplies & Materials	136,000
600 Other	0
TOTAL	3,002,693

1. Program Description:

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

2. Personnel Data:

21.00 Licensed FTE
2.25 Classified FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

Supplemental services are provided through Title I-A

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Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Function 1111 ELEMENTARY									
111	LICENSED SALARIES	1,454,356	1,543,242	1,587,194	22.00	1,640,695	21.00	0	0
112	CLASSIFIED SALARIES	67,449	68,726	74,865	2.25	79,843	2.25	0	0
121	LICENSED SUBSTITUTES	9,834	20,339	0	0.00	0	0.00	0	0
122	CLASSIFIED SUBSTITUTES	2,229	2,309	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARIES	1,875	1,037	3,000	0.00	0	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	19,244	19,962	28,195	0.00	25,913	0.00	0	0
212	PERS EMP 6% MATCH	89,348	96,456	99,724	0.00	103,233	0.00	0	0
213	PERS UAL-Bond	225,977	203,866	218,913	0.00	226,616	0.00	0	0
215	HSA	24,897	21,419	19,592	0.00	13,174	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	56,516	72,812	186,094	0.00	166,974	0.00	0	0
220	SOCIAL SECURITY	116,206	123,933	125,990	0.00	130,940	0.00	0	0
231	WORKERS COMPENSATION	7,008	4,536	4,615	0.00	5,487	0.00	0	0
232	UNEMPLOYMENT	4,160	26,066	3,293	0.00	1,712	0.00	0	0
233	PFMLI	6,060	6,462	6,588	0.00	6,847	0.00	0	0
240	EMPLOYEE BENEFITS	284,789	288,098	300,998	0.00	291,108	0.00	0	0
241	DENTAL VISION	48,324	48,267	47,827	0.00	40,152	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES	11,610	0	500	0.00	0	0.00	0	0
322	REPAIR AND MAINTENANCE	8,060	7,354	5,000	0.00	1,000	0.00	0	0
324	RENTALS	16,473	16,602	18,000	0.00	18,000	0.00	0	0
342	TRAVEL	17,198	503	0	0.00	0	0.00	0	0
391	ESS Certified Substitutes	76,559	109,944	120,000	0.00	100,000	0.00	0	0
392	ESS Classified Substitutes	9,214	7,381	15,000	0.00	15,000	0.00	0	0
410	SUPPLIES	43,604	28,843	80,000	0.00	80,000	0.00	0	0
420	TEXTBOOKS	67,588	0	500	0.00	500	0.00	0	0
440	PERIODICALS	0	0	500	0.00	500	0.00	0	0
460	NON CONSUMABLE SUPPLIES	4,490	0	2,000	0.00	2,000	0.00	0	0
470	COMPUTER SOFTWARE	24,397	5,752	3,000	0.00	3,000	0.00	0	0
480	COMPUTER HARDWARE	106,848	245	30,000	0.00	50,000	0.00	0	0
Total Function 1111 ELEMENTARY		**2,804,313**	**2,724,154**	**2,981,388**	**24.25**	**3,002,693**	**23.25**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1113

PROGRAM: Intermediate Programs

1. Program Description:

This Function was eliminated in the ODE Chart of Accounts in 2011 and no longer used. Expenditures are now combined with Function 1111 Elementary, K-5

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical information only

ELEMENTARY K-5	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

Requirements Report

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND								
Function 1113 ELEMENTARY COCURRICULAR								
410 SUPPLIES	820	(1,639)	0	0.00	0	0.00	0	0
Total Function 1113 ELEMENTARY COCURRICULAR	**820**	**(1,639)**	**0**	**0.00**	**0**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1121

PROGRAM: Middle School Programs

MIDDLE SCHOOLS	
100 Salaries	933,388
200 Associated PR Costs	575,557
300 Purchased Services	84,000
400 Supplies & Materials	58,900
600 Other	0
TOTAL	1,651,845

1. Program Description:

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

2. Personnel Data:

13 Licensed FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function 1121	**MIDDLE/JUNIOR HIGH PROGRAMS**									
111	LICENSED SALARIES		864,571	909,146	961,058	14.00	933,388	13.00	0	0
121	LICENSED SUBSTITUTES		2,165	2,459	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARIES		1,656	1,893	2,000	0.00	0	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2		13,222	16,005	26,951	0.00	26,123	0.00	0	0
212	PERS EMP 6% MATCH		44,636	53,097	57,663	0.00	56,003	0.00	0	0
213	PERS UAL-Bond		108,424	105,297	126,583	0.00	122,938	0.00	0	0
215	HSA		4,398	5,172	5,040	0.00	5,040	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		21,092	37,365	99,111	0.00	81,248	0.00	0	0
220	SOCIAL SECURITY		66,641	69,478	73,309	0.00	71,148	0.00	0	0
231	WORKERS COMPENSATION		5,202	2,545	2,675	0.00	2,987	0.00	0	0
232	UNEMPLOYMENT		3,202	14,392	1,916	0.00	930	0.00	0	0
233	PFMLI		3,443	3,642	3,833	0.00	3,720	0.00	0	0
240	EMPLOYEE BENEFITS		158,611	191,049	197,645	0.00	188,150	0.00	0	0
241	DENTAL VISION		18,176	18,230	18,009	0.00	17,269	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES		6,375	0	0	0.00	0	0.00	0	0
322	REPAIR AND MAINTENANCE		2,377	2,551	2,500	0.00	3,000	0.00	0	0
324	RENTALS		7,004	7,213	8,000	0.00	6,000	0.00	0	0
342	TRAVEL		15	118	0	0.00	0	0.00	0	0
391	ESS Certified Substitutes		114,126	97,460	85,000	0.00	74,000	0.00	0	0
392	ESS Classified Substitutes		1,546	429	2,000	0.00	1,000	0.00	0	0
410	SUPPLIES		19,730	25,441	24,650	0.00	25,900	0.00	0	0
420	TEXTBOOKS		56,195	40,831	1,250	0.00	0	0.00	0	0
460	NON CONSUMABLE SUPPLIES		35,194	10,516	0	0.00	0	0.00	0	0
470	COMPUTER SOFTWARE		20,706	2,089	3,000	0.00	3,000	0.00	0	0
480	COMPUTER HARDWARE		67,948	0	30,000	0.00	30,000	0.00	0	0
640	DUES AND FEES		1,097	0	200	0.00	0	0.00	0	0
Total Function	**1121**	**MIDDLE/JUNIOR HIGH PROGRAMS**	**1,647,752**	**1,616,417**	**1,732,393**	**14.00**	**1,651,845**	**13.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1122

PROGRAM: Middle School Extracurricular

MS EXTRA-CURR	
100 Salaries	19,229
200 Associated PR Costs	8,756
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	27,985

1. Program Description:

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Programs typically include activities such as athletics, band, chorus, choir, speech, and debate

2. Personnel Data:

Extra Duty for Coaches and Activity Supervisors

3. Funding Source:

Other Sources

4. Budgetary Notes:

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund	**100**	**GENERAL FUND**								
Function	**1122**	**MIDDLE/JUNIOR HIGH EXTRACURRICULAR**								
	130	ADDITIONAL SALARIES	4,549	8,178	16,998	0.00	19,229	0.00	0	0
	211	PERS/EMPLOYER CONTRIBUTION T1/2	0	32	0	0.00	0	0.00	0	0
	212	PERS EMP 6% MATCH	273	473	1,020	0.00	1,154	0.00	0	0
	213	PERS UAL-Bond	695	984	2,239	0.00	2,533	0.00	0	0
	215	HSA	0	0	0	0.00	34	0.00	0	0
	216	PERS EMPLOYER CONTRIBUTION OPSRP	243	415	2,133	0.00	2,090	0.00	0	0
	220	SOCIAL SECURITY	341	622	1,300	0.00	1,457	0.00	0	0
	231	WORKERS COMPENSATION	21	24	48	0.00	63	0.00	0	0
	232	UNEMPLOYMENT	6	169	34	0.00	19	0.00	0	0
	233	PFMLI	18	33	68	0.00	76	0.00	0	0
	240	EMPLOYEE BENEFITS	0	0	0	0.00	1,178	0.00	0	0
	241	DENTAL VISION	0	0	0	0.00	146	0.00	0	0
	245	DISTRICT PAID VOLUNTARY INS	0	0	0	0.00	6	0.00	0	0
	410	SUPPLIES	796	(796)	0	0.00	0	0.00	0	0
Total Function	**1122**	**MIDDLE/JUNIOR HIGH EXTRACURRICULAR**	**6,941**	**10,134**	**23,840**	**0.00**	**27,985**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1131

PROGRAM: High School Programs

1. Program Description:

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

2. Personnel Data:

15.50 Licensed FTE

3. Funding Source:

State School Fund

4. Budgetary Notes:

HIGH SCHOOLS	
100 Salaries	1,270,888
200 Associated PR Costs	748,558
300 Purchased Services	189,800
400 Supplies & Materials	111,700
600 Other	2,850
TOTAL	2,323,796

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund	**100**	**GENERAL FUND**								
Function	**1131**	**HIGH SCHOOL PROGRAMS**								
	111	LICENSED SALARIES	1,244,580	1,379,837	1,268,628	16.50	1,263,038	15.50	0	0
	121	LICENSED SUBSTITUTES	10,345	7,042	0	0.00	0	0.00	0	0
	130	ADDITIONAL SALARIES	1,365	12,270	14,500	0.00	7,850	0.00	0	0
	211	PERS/EMPLOYER CONTRIBUTION T1/2	20,354	21,132	27,369	0.00	13,210	0.00	0	0
	212	PERS EMP 6% MATCH	68,627	71,153	71,270	0.00	70,829	0.00	0	0
	213	PERS UAL-Bond	186,827	164,072	167,686	0.00	167,391	0.00	0	0
	215	HSA	7,764	7,560	4,380	0.00	5,205	0.00	0	0
	216	PERS EMPLOYER CONTRIBUTION OPSRP	43,410	57,534	137,941	0.00	127,925	0.00	0	0
	220	SOCIAL SECURITY	94,450	105,526	96,597	0.00	96,742	0.00	0	0
	231	WORKERS COMPENSATION	5,687	3,877	3,518	0.00	4,040	0.00	0	0
	232	UNEMPLOYMENT	3,734	23,005	2,525	0.00	1,264	0.00	0	0
	233	PFMLI	4,916	5,518	5,051	0.00	5,059	0.00	0	0
	240	EMPLOYEE BENEFITS	268,202	286,406	271,998	0.00	230,775	0.00	0	0
	241	DENTAL VISION	27,104	35,070	30,466	0.00	26,062	0.00	0	0
	245	DISTRICT PAID VOLUNTARY INS	3	0	0	0.00	54	0.00	0	0
	310	PROFESSIONAL AND TECHNICAL SERVICES	1,400	2,600	200	0.00	200	0.00	0	0
	322	REPAIR AND MAINTENANCE	2,663	2,511	4,900	0.00	4,900	0.00	0	0
	324	RENTALS	8,410	8,357	10,000	0.00	8,200	0.00	0	0
	342	TRAVEL	2,360	946	2,250	0.00	1,500	0.00	0	0
	374	OTHER TUITION	0	0	5,000	0.00	5,000	0.00	0	0
	391	ESS Certified Substitutes	173,471	70,311	175,000	0.00	170,000	0.00	0	0
	392	ESS Classified Substitutes	1,629	515	0	0.00	0	0.00	0	0
	410	SUPPLIES	82,018	57,069	72,500	0.00	76,800	0.00	0	0
	420	TEXTBOOKS	36,389	60,000	8,800	0.00	7,500	0.00	0	0
	440	PERIODICALS	0	0	500	0.00	500	0.00	0	0
	460	NON CONSUMABLE SUPPLIES	28,372	5,567	4,500	0.00	3,000	0.00	0	0
	470	COMPUTER SOFTWARE	26,683	6,969	19,000	0.00	18,900	0.00	0	0
	480	COMPUTER HARDWARE	65,978	0	25,000	0.00	5,000	0.00	0	0
	640	DUES AND FEES	1,497	2,251	3,350	0.00	2,850	0.00	0	0
Total Function	**1131**	**HIGH SCHOOL PROGRAMS**	**2,418,239**	**2,397,096**	**2,432,930**	**16.50**	**2,323,796**	**15.50**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1132

PROGRAM: High School Extracurricular

1. Program Description:

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.

2. Personnel Data:

Extra Duty for Coaches and Activity Supervisors

3. Funding Source:

Other Sources

4. Budgetary Notes:

HS EXTRA-CURR	
100 Salaries	75,080
200 Associated PR Costs	31,508
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	106,588

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Function 1132 HIGH SCHOOL EXTRACURRICULAR									
130	ADDITIONAL SALARIES	74,443	77,012	85,127	0.00	75,080	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	575	817	996	0.00	593	0.00	0	0
212	PERS EMP 6% MATCH	4,126	4,431	4,981	0.00	4,505	0.00	0	0
213	PERS UAL-Bond	11,078	9,361	11,212	0.00	9,889	0.00	0	0
215	HSA	0	0	0	0.00	136	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	3,561	3,538	9,889	0.00	7,703	0.00	0	0
220	SOCIAL SECURITY	5,630	5,805	6,496	0.00	5,703	0.00	0	0
231	WORKERS COMPENSATION	337	216	241	0.00	243	0.00	0	0
232	UNEMPLOYMENT	113	1,249	170	0.00	75	0.00	0	0
233	PFMLI	293	304	339	0.00	298	0.00	0	0
240	EMPLOYEE BENEFITS	0	0	0	0.00	2,095	0.00	0	0
241	DENTAL VISION	0	0	0	0.00	260	0.00	0	0
245	DISTRICT PAID VOLUNTARY INS	0	0	0	0.00	10	0.00	0	0
342	TRAVEL	0	385	0	0.00	0	0.00	0	0
410	SUPPLIES	796	(796)	0	0.00	0	0.00	0	0
460	NON CONSUMABLE SUPPLIES	4,573	0	0	0.00	0	0.00	0	0
Total Function 1132	**HIGH SCHOOL EXTRACURRICULAR**	**105,525**	**102,322**	**119,452**	**0.00**	**106,588**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1210

PROGRAM: Programs for the Talented and Gifted

TALENTED & GIFTED	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	5,000
600 Other	0
TOTAL	5,000

1. Program Description:

Special learning experiences for students identified as talented and gifted.

2. Personnel Data:

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Function 1210 TALENTED AND GIFTED PROGRAMS									
410	SUPPLIES	0	0	10,000	0.00	5,000	0.00	0	0
Total Function 1210	**TALENTED AND GIFTED PROGRAMS**	**0**	**0**	**10,000**	**0.00**	**5,000**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1220

PROGRAM: Restrictive Programs for Students with Disabilities

RESTRICTIVE PROGRAMS	
100 Salaries	691,819
200 Associated PR Costs	488,821
300 Purchased Services	54,500
400 Supplies & Materials	7,500
600 Other	0
TOTAL	1,242,640

1. Program Description:

Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences may include Structured and Intensive Learning Centers, Life Skills Programs, Extended Year Programs, Diagnostic Services, and Nursing Services.

2. Personnel Data:

1.0 Licensed FTE
14.94 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

This program counts towards Maintenance of Effort
Supplemental services are provided through IDEA funds.

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Function 1220 LIFE SKILLS									
111	LICENSED SALARIES	101,705	100,791	91,363	1.00	96,845	1.00	0	0
112	CLASSIFIED SALARIES	357,151	391,152	432,240	11.34	585,974	14.94	0	0
121	LICENSED SUBSTITUTES	0	90	0	0.00	0	0.00	0	0
122	CLASSIFIED SUBSTITUTES	77	(928)	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARIES	1,055	10,656	5,531	0.00	9,000	0.00	0	0
212	PERS EMP 6% MATCH	27,102	30,467	31,748	0.00	41,509	0.00	0	0
213	PERS UAL-Bond	69,628	63,720	69,693	0.00	91,122	0.00	0	0
215	HSA	9	720	600	0.00	4,920	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	24,121	27,116	66,406	0.00	75,201	0.00	0	0
220	SOCIAL SECURITY	34,331	38,882	40,236	0.00	52,467	0.00	0	0
231	WORKERS COMPENSATION	2,464	1,476	1,538	0.00	2,294	0.00	0	0
232	UNEMPLOYMENT	631	8,319	1,052	0.00	686	0.00	0	0
233	PFMLI	1,795	2,018	2,104	0.00	2,743	0.00	0	0
240	EMPLOYEE BENEFITS	170,963	164,833	170,935	0.00	192,416	0.00	0	0
241	DENTAL VISION	20,395	22,171	21,972	0.00	25,464	0.00	0	0
322	REPAIR AND MAINTENANCE	6,945	0	0	0.00	0	0.00	0	0
391	ESS Certified Substitutes	11,961	46,168	26,500	0.00	26,500	0.00	0	0
392	ESS Classified Substitutes	10,242	18,681	28,000	0.00	28,000	0.00	0	0
410	SUPPLIES	3,496	4,658	7,500	0.00	7,500	0.00	0	0
460	NON CONSUMABLE SUPPLIES	2,322	0	0	0.00	0	0.00	0	0
Total Function 1220 LIFE SKILLS		**846,393**	**930,989**	**997,420**	**12.34**	**1,242,640**	**15.94**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1250

PROGRAM: Less Restrictive Programs for Students with Disabilities

RESOURCE ROOMS	
100 Salaries	437,763
200 Associated PR Costs	357,275
300 Purchased Services	59,500
400 Supplies & Materials	30,000
600 Other	0
TOTAL	884,538

1. Program Description:

Special learning experiences for students with disabilities outside the regular classroom. These programs include Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.

2. Personnel Data:

2.50 Licensed FTE
7.12 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

This program counts towards Maintenance of Effort
Supplemental services provided through IDEA

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund	**100**	**GENERAL FUND**								
Function	**1250**	**STUDENTS WITH DISABILITIES**								
	111	LICENSED SALARIES	154,564	198,867	144,971	2.00	206,961	2.50	0	0
	112	CLASSIFIED SALARIES	218,492	219,244	271,595	8.91	230,802	7.12	0	0
	121	LICENSED SUBSTITUTES	3,371	3,216	0	0.00	0	0.00	0	0
	130	ADDITIONAL SALARIES	(9)	701	0	0.00	0	0.00	0	0
	211	PERS/EMPLOYER CONTRIBUTION T1/2	149	(115)	118	0.00	4,318	0.00	0	0
	212	PERS EMP 6% MATCH	22,069	25,790	24,994	0.00	26,266	0.00	0	0
	213	PERS UAL-Bond	48,669	51,143	54,867	0.00	57,659	0.00	0	0
	215	HSA	720	2,400	720	0.00	3,960	0.00	0	0
	216	PERS EMPLOYER CONTRIBUTION OPSRP	18,928	22,803	52,185	0.00	44,244	0.00	0	0
	220	SOCIAL SECURITY	28,462	32,400	31,459	0.00	32,997	0.00	0	0
	231	WORKERS COMPENSATION	1,977	1,239	1,137	0.00	1,437	0.00	0	0
	232	UNEMPLOYMENT	542	6,737	771	0.00	431	0.00	0	0
	233	PFMLI	1,487	1,693	1,541	0.00	1,725	0.00	0	0
	240	EMPLOYEE BENEFITS	146,166	145,432	145,218	0.00	167,183	0.00	0	0
	241	DENTAL VISION	15,171	16,971	18,605	0.00	17,054	0.00	0	0
	310	PROFESSIONAL AND TECHNICAL SERVICES	121,551	29,115	25,000	0.00	10,000	0.00	0	0
	322	REPAIR AND MAINTENANCE	601	718	0	0.00	0	0.00	0	0
	324	RENTALS	3,291	2,046	3,000	0.00	3,000	0.00	0	0
	342	TRAVEL	0	354	0	0.00	0	0.00	0	0
	391	ESS Certified Substitutes	12,487	13,769	22,500	0.00	22,500	0.00	0	0
	392	ESS Classified Substitutes	10,292	20,596	24,000	0.00	24,000	0.00	0	0
	410	SUPPLIES	5,869	6,631	16,000	0.00	16,000	0.00	0	0
	470	COMPUTER SOFTWARE	0	400	14,000	0.00	14,000	0.00	0	0
Total Function	**1250**	**STUDENTS WITH DISABILITIES**	**814,847**	**802,152**	**852,681**	**10.91**	**884,538**	**9.62**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1280

PROGRAM: Alternative Education

1. Program Description:

Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for TAG students provided in an alternative setting, such as university course work, and on-line curriculum.

ALTERNATIVE ED	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	80,750
400 Supplies & Materials	32,500
600 Other	0
TOTAL	113,250

2. Personnel Data:

FTE in SIA

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund	**100**	**GENERAL FUND**								
Function	**1280**	**ALTERNATIVE EDUCATION**								
	111	LICENSED SALARIES	468	0	0	0.00	0	0.00	0	0
	212	PERS EMP 6% MATCH	12	0	0	0.00	0	0.00	0	0
	213	PERS UAL-Bond	29	0	0	0.00	0	0.00	0	0
	216	PERS EMPLOYER CONTRIBUTION OPSRP	11	0	0	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	16	0	0	0.00	0	0.00	0	0
	231	WORKERS COMPENSATION	1	0	0	0.00	0	0.00	0	0
	232	UNEMPLOYMENT	0	0	0	0.00	0	0.00	0	0
	233	PFMLI	1	0	0	0.00	0	0.00	0	0
	240	EMPLOYEE BENEFITS	0	0	0	0.00	0	0.00	0	0
	310	PROFESSIONAL AND TECHNICAL SERVICES	0	0	25,000	0.00	80,000	0.00	0	0
	322	REPAIR AND MAINTENANCE	0	6	0	0.00	0	0.00	0	0
	324	RENTALS	0	588	0	0.00	0	0.00	0	0
	351	TELEPHONE	287	530	750	0.00	750	0.00	0	0
	391	ESS Certified Substitutes	2,629	0	0	0.00	0	0.00	0	0
	410	SUPPLIES	1,469	296	2,500	0.00	2,500	0.00	0	0
	470	COMPUTER SOFTWARE	384	0	30,000	0.00	30,000	0.00	0	0
Total Function	**1280**	**ALTERNATIVE EDUCATION**	**5,307**	**1,420**	**58,250**	**0.00**	**113,250**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1291

PROGRAM: English Language Learner (ELL) Programs

ELL	
100 Salaries	91,158
200 Associated PR Costs	43,709
300 Purchased Services	6,000
400 Supplies & Materials	4,000
600 Other	0
TOTAL	144,867

1. Program Description:

Instructional activities designed to improve English skills of students who do not speak English as their native language.

2. Personnel Data:

1.0 Licensed FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Supplemental services are provided through Title III, and ELL HB 3499 funding

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Function 1291 ELL-ORS									
111	LICENSED SALARIES	75,617	80,570	86,041	1.00	91,158	1.00	0	0
112	CLASSIFIED SALARIES	2,932	6,880	0	0.00	0	0.00	0	0
121	LICENSED SUBSTITUTES	682	0	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARIES	(2,468)	27	0	0.00	0	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	23	0	0	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH	4,430	5,256	5,162	0.00	5,469	0.00	0	0
213	PERS UAL-Bond	11,535	11,060	11,333	0.00	12,007	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	3,927	4,678	10,798	0.00	9,909	0.00	0	0
220	SOCIAL SECURITY	5,887	6,756	6,582	0.00	6,974	0.00	0	0
231	WORKERS COMPENSATION	347	244	236	0.00	287	0.00	0	0
232	UNEMPLOYMENT	110	1,414	172	0.00	91	0.00	0	0
233	PFMLI	308	353	344	0.00	365	0.00	0	0
240	EMPLOYEE BENEFITS	10,177	9,520	10,240	0.00	8,121	0.00	0	0
241	DENTAL VISION	1,140	1,404	1,868	0.00	487	0.00	0	0
342	TRAVEL	204	894	0	0.00	0	0.00	0	0
391	ESS Certified Substitutes	920	6,345	7,000	0.00	6,000	0.00	0	0
410	SUPPLIES	776	568	2,000	0.00	2,000	0.00	0	0
420	TEXTBOOKS	6,276	0	1,000	0.00	1,000	0.00	0	0
470	COMPUTER SOFTWARE	11,133	350	1,000	0.00	1,000	0.00	0	0
Total Function 1291 ELL-ORS		**133,956**	**136,318**	**143,776**	**1.00**	**144,867**	**1.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1299

PROGRAM: Other Spc Programs

1. Program Description:

Interstate attendance of students tuition

2. Personnel Data:

3. Funding Source:

State school fund

4. Budgetary Notes:

SUMMER SCHOOL	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	85,000
400 Supplies & Materials	0
600 Other	0
TOTAL	85,000

Requirements Report

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND								
Function 1299 OTHR SPC PRG/INDIAN ED								
372 TUITION PAYMENTS	0	161,499	65,000	0.00	85,000	0.00	0	0
Total Function 1299 OTHR SPC PRG/INDIAN ED	**0**	**161,499**	**65,000**	**0.00**	**85,000**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 1400

PROGRAM: High School Summer School Programs

1. Program Description:

Instructional activities as defined under 1131 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term. Does not include Extend School Year (ESY) programs.

SUMMER SCHOOL	
100 Salaries	10,000
200 Associated PR Costs	3,850
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	13,850

2. Personnel Data:

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Function 1400 Summer School Programs									
130	ADDITIONAL SALARIES	0	4,379	20,046	0.00	10,000	0.00	0	0
212	PERS EMP 6% MATCH	0	263	1,203	0.00	600	0.00	0	0
213	PERS UAL-Bond	0	569	2,640	0.00	1,317	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	0	234	2,516	0.00	1,087	0.00	0	0
220	SOCIAL SECURITY	0	335	1,534	0.00	765	0.00	0	0
231	WORKERS COMPENSATION	0	12	56	0.00	31	0.00	0	0
232	UNEMPLOYMENT	0	9	40	0.00	10	0.00	0	0
233	PFMLI	0	18	80	0.00	40	0.00	0	0
Total Function 1400 Summer School Programs		**0**	**5,817**	**28,115**	**0.00**	**13,850**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2115

PROGRAM: Student Safety

1. Program Description:

Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety.

2. Personnel Data:

3. Funding Source:

State school fund

4. Budgetary Notes:

Contract with City of Brookings for School Resource Officer

STUDENT SAFETY	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	60,500
400 Supplies & Materials	4,200
600 Other	0
TOTAL	64,700

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund	**100**	**GENERAL FUND**								
Function	**2115**	**STUDENT SAFETY**								
	342	TRAVEL	830	0	0	0.00	0	0.00	0	0
	351	TELEPHONE	287	530	0	0.00	500	0.00	0	0
	389	NON INSTRUCTIONAL PROFESSIONAL & TECH	70,577	73,639	84,000	0.00	60,000	0.00	0	0
	410	SUPPLIES	3,635	1,338	2,000	0.00	1,500	0.00	0	0
	460	NON CONSUMABLE SUPPLIES	443	0	0	0.00	0	0.00	0	0
	470	COMPUTER SOFTWARE	0	3,024	2,700	0.00	2,700	0.00	0	0
Total Function	**2115**	**STUDENT SAFETY**	**75,772**	**78,531**	**88,700**	**0.00**	**64,700**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2120

PROGRAM: Guidance Services

GUIDANCE SERVICES	
100 Salaries	328,647
200 Associated PR Costs	210,476
300 Purchased Services	12,000
400 Supplies & Materials	13,000
600 Other	600
TOTAL	564,723

1. Program Description:

Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

2. Personnel Data:

3.0 Licensed FTE
1.0 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund	**100**	**GENERAL FUND**								
Function	**2120**	**GUIDANCE SERVICES**								
	111	LICENSED SALARIES	272,280	294,824	311,972	4.00	276,203	3.00	0	0
	112	CLASSIFIED SALARIES	76,146	78,520	48,770	1.00	51,694	1.00	0	0
	130	ADDITIONAL SALARIES	166	796	2,250	0.00	750	0.00	0	0
	211	PERS/EMPLOYER CONTRIBUTION T1/2	7,362	7,634	15,120	0.00	14,315	0.00	0	0
	212	PERS EMP 6% MATCH	20,979	16,886	16,012	0.00	13,605	0.00	0	0
	213	PERS UAL-Bond	54,314	47,312	47,810	0.00	43,287	0.00	0	0
	215	HSA	3,600	1,200	0	0.00	0	0.00	0	0
	216	PERS EMPLOYER CONTRIBUTION OPSRP	13,866	15,029	45,556	0.00	24,648	0.00	0	0
	220	SOCIAL SECURITY	26,841	28,540	27,634	0.00	25,142	0.00	0	0
	231	WORKERS COMPENSATION	1,597	1,783	1,010	0.00	1,047	0.00	0	0
	232	UNEMPLOYMENT	497	5,970	722	0.00	329	0.00	0	0
	233	PFMLI	1,398	1,492	1,445	0.00	1,315	0.00	0	0
	240	EMPLOYEE BENEFITS	85,371	82,744	84,501	0.00	76,423	0.00	0	0
	241	DENTAL VISION	10,884	9,318	9,318	0.00	10,366	0.00	0	0
	342	TRAVEL	475	767	18,000	0.00	11,000	0.00	0	0
	391	ESS Certified Substitutes	0	216	0	0.00	0	0.00	0	0
	392	ESS Classified Substitutes	1,509	1,183	1,000	0.00	1,000	0.00	0	0
	410	SUPPLIES	5,550	6,722	8,500	0.00	10,500	0.00	0	0
	460	NON CONSUMABLE SUPPLIES	363	0	300	0.00	0	0.00	0	0
	470	COMPUTER SOFTWARE	1,750	1,855	2,500	0.00	2,500	0.00	0	0
	640	DUES AND FEES	595	595	600	0.00	600	0.00	0	0
Total Function	**2120**	**GUIDANCE SERVICES**	**585,542**	**603,385**	**643,021**	**5.00**	**564,723**	**4.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2126

PROGRAM: Placement Services

1. Program Description:

Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another.

GUIDANCE SERVICES	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical Information only

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function	**2126**	**YOUTH TRANSITION PROGRAM**								
	112	CLASSIFIED SALARIES	0	21,379	0	0.00	0	0.00	0	0
	210	PERS	0	5,731	0		0		0	0
	220	SOCIAL SECURITY	0	1,596	0		0		0	0
	230	Other Payroll Costs	0	478	0		0		0	0
	240	EMPLOYEE BENEFITS	0	11,492	0		0		0	0
	310	PROFESSIONAL AND TECHNICAL SERVICES	58,225	0	0	0.00	0	0.00	0	0
	342	TRAVEL	0	917	0	0.00	0	0.00	0	0
Total Function	**2126**	**YOUTH TRANSITION PROGRAM**	**58,225**	**41,594**	**0**	**0.00**	**0**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2129

PROGRAM: Other Guidance Services

1. Program Description:

Other Guidance Services which cannot be classified elsewhere.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical information only

GUIDANCE SERVICES	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

Requirements Report

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND								
Function 2129 OTHER GUIDANCE SERVICES								
470 COMPUTER SOFTWARE	669	0	0	0.00	0	0.00	0	0
Total Function 2129 OTHER GUIDANCE SERVICES	**669**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2134

PROGRAM: Nurse Services

HEALTH SERVICES	
100 Salaries	34,574
200 Associated PR Costs	13,320
300 Purchased Services	4,000
400 Supplies & Materials	6,000
600 Other	0
TOTAL	57,894

1. Program Description:

Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referral for other health services.

2. Personnel Data:

0.88 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function	**2134**	**NURSE SERVICES**								
	112	CLASSIFIED SALARIES	30,302	39,898	18,029	0.50	34,574	0.88	0	0
	122	CLASSIFIED SUBSTITUTES	(1,799)	464	0	0.00	0	0.00	0	0
	212	PERS EMP 6% MATCH	1,711	2,422	1,082	0.00	2,074	0.00	0	0
	213	PERS UAL-Bond	4,400	5,086	2,375	0.00	4,554	0.00	0	0
	216	PERS EMPLOYER CONTRIBUTION OPSRP	1,523	2,155	2,263	0.00	3,758	0.00	0	0
	220	SOCIAL SECURITY	2,182	3,088	1,379	0.00	2,645	0.00	0	0
	231	WORKERS COMPENSATION	135	120	53	0.00	116	0.00	0	0
	232	UNEMPLOYMENT	39	647	36	0.00	35	0.00	0	0
	233	PFMLI	114	161	72	0.00	138	0.00	0	0
	342	TRAVEL	0	0	1,000	0.00	1,000	0.00	0	0
	351	TELEPHONE	61	888	750	0.00	3,000	0.00	0	0
	392	ESS Classified Substitutes	0	735	0	0.00	0	0.00	0	0
	410	SUPPLIES	6,099	3,962	6,000	0.00	6,000	0.00	0	0
Total Function	**2134**	**NURSE SERVICES**	**44,768**	**59,626**	**33,039**	**0.50**	**57,894**	**0.88**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2140

PROGRAM: Psychological Services

PSYCH TEST SERVICES	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	150,000
400 Supplies & Materials	4,000
600 Other	0
TOTAL	154,000

1. Program Description:

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

2. Personnel Data:

3. Funding Source:

State school fund

4. Budgetary Notes:

1.0 FTE School Psychologist provided through a private contractor
Services provided to students on IEPs count towards Maintenance of Effort

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function	**2140**	**PSYCHOLOGICAL SERVICES**								
	389	NON INSTRUCTIONAL PROFESSIONAL & TECH	127,905	143,280	150,000	0.00	150,000	0.00	0	0
	410	SUPPLIES	1,997	207	3,000	0.00	2,000	0.00	0	0
	470	COMPUTER SOFTWARE	0	1,059	2,000	0.00	2,000	0.00	0	0
Total Function	**2140**	**PSYCHOLOGICAL SERVICES**	**129,901**	**144,546**	**155,000**	**0.00**	**154,000**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2150

PROGRAM: Speech Pathology and Audiology Services

SPEECH SERVICES	
100 Salaries	181,577
200 Associated PR Costs	108,821
300 Purchased Services	2,000
400 Supplies & Materials	2,000
600 Other	500
TOTAL	294,898

1. Program Description:

Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2. Personnel Data:

2.0 Licensed FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Services provided to students on IEPs count towards Maintenance of Effort

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund	**100**	**GENERAL FUND**								
Function	**2150**	**SPEECH PATHOLOGY**								
	111	LICENSED SALARIES	119,498	157,454	165,470	2.00	181,577	2.00	0	0
	130	ADDITIONAL SALARIES	(990)	632	0	0.00	0	0.00	0	0
	212	PERS EMP 6% MATCH	7,110	9,539	9,928	0.00	10,895	0.00	0	0
	213	PERS UAL-Bond	18,625	20,073	21,794	0.00	23,916	0.00	0	0
	215	HSA	0	1,059	1,059	0.00	0	0.00	0	0
	216	PERS EMPLOYER CONTRIBUTION OPSRP	6,328	8,489	20,767	0.00	19,737	0.00	0	0
	220	SOCIAL SECURITY	8,776	11,191	11,683	0.00	13,233	0.00	0	0
	231	WORKERS COMPENSATION	531	436	454	0.00	574	0.00	0	0
	232	UNEMPLOYMENT	161	2,340	305	0.00	173	0.00	0	0
	233	PFMLI	447	585	611	0.00	692	0.00	0	0
	240	EMPLOYEE BENEFITS	39,160	36,410	37,850	0.00	36,118	0.00	0	0
	241	DENTAL VISION	4,480	4,475	4,475	0.00	3,483	0.00	0	0
	342	TRAVEL	0	3,274	3,500	0.00	2,000	0.00	0	0
	389	NON INSTRUCTIONAL PROFESSIONAL & TECH	25,578	0	0	0.00	0	0.00	0	0
	392	ESS Classified Substitutes	2,922	0	0	0.00	0	0.00	0	0
	410	SUPPLIES	1,036	1,131	2,000	0.00	2,000	0.00	0	0
	470	COMPUTER SOFTWARE	4,805	0	0	0.00	0	0.00	0	0
	640	DUES AND FEES	0	0	500	0.00	500	0.00	0	0
Total Function	**2150**	**SPEECH PATHOLOGY**	**238,466**	**257,088**	**280,396**	**2.00**	**294,898**	**2.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2160

PROGRAM: Other Student Treatment Services

OTHER STUDENT SERV	
100 Salaries	43,113
200 Associated PR Costs	19,067
300 Purchased Services	140,000
400 Supplies & Materials	9,000
600 Other	0
TOTAL	211,180

1. Program Description:

Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

2. Personnel Data:

.40 Licensed FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Licensed .4 FTE is physical therapist. Occupational therapist will be through a private contractor.
OT/PT services previously reported under Function 1260
Services provided to students on IEPs count towards Maintenance of Effort

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100		**GENERAL FUND**								
Function	**2160**	**OTHER STUDENT TREATMENT OT/ PT**								
	111	LICENSED SALARIES	0	0	88,702	1.00	43,113	0.40	0	0
	211	PERS/EMPLOYER CONTRIBUTION T1/2	0	0	7,256	0.00	6,057	0.00	0	0
	212	PERS EMP 6% MATCH	0	0	5,322	0.00	0	0.00	0	0
	213	PERS UAL-Bond	0	0	10,218	0.00	5,679	0.00	0	0
	216	PERS EMPLOYER CONTRIBUTION OPSRP	0	0	12,000	0.00	0	0.00	0	0
	220	SOCIAL SECURITY	0	0	6,665	0.00	3,249	0.00	0	0
	231	WORKERS COMPENSATION	0	0	397	0.00	135	0.00	0	0
	232	UNEMPLOYMENT	0	0	2,306	0.00	42	0.00	0	0
	233	PFMLI	0	0	347	0.00	170	0.00	0	0
	240	EMPLOYEE BENEFITS	0	0	10,321	0.00	0	0.00	0	0
	241	DENTAL VISION	0	0	724	0.00	0	0.00	0	0
	242	403B	0	0	0	0.00	3,735	0.00	0	0
	245	DISTRICT PAID VOLUNTARY INS	0	0	55	0.00	0	0.00	0	0
	389	NON INSTRUCTIONAL PROFESSIONAL & TECH	117,424	234,064	65,000	0.00	140,000	0.00	0	0
	410	SUPPLIES	411	1,226	2,000	0.00	2,000	0.00	0	0
	460	NON CONSUMABLE SUPPLIES	0	4,620	8,000	0.00	6,000	0.00	0	0
	470	COMPUTER SOFTWARE	0	0	1,000	0.00	1,000	0.00	0	0
Total Function	**2160**	**OTHER STUDENT TREATMENT OT/ PT**	**117,835**	**239,910**	**220,313**	**1.00**	**211,180**	**0.40**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2190

PROGRAM: Service Direction, Student Support Services

1. Program Description:

Activities concerned with direction and management of student support services; e.g., special education, ESL and at risk programs. Expenditures for the special education director are recorded here.

SERVICE DIRECTION	
100 Salaries	125,045
200 Associated PR Costs	77,266
300 Purchased Services	32,500
400 Supplies & Materials	20,000
600 Other	3,000
TOTAL	257,811

2. Personnel Data:

1.0 Classified FTE
0.25 Administrator FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function 2190	**SERVICE DIRECTION, STUDENT SUPPORT**									
112	CLASSIFIED SALARIES		60,510	62,525	66,019	1.00	69,982	1.00	0	0
113	ADMINISTRATIVE SALARIES		108,695	116,370	75,963	0.50	55,064	0.25	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2		13,841	14,670	16,984	0.00	17,123	0.00	0	0
212	PERS EMP 6% MATCH		10,152	10,760	6,002	0.00	4,839	0.00	0	0
213	PERS UAL-Bond		25,610	21,738	18,701	0.00	16,470	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		0	0	4,268	0.00	345	0.00	0	0
220	SOCIAL SECURITY		12,845	13,620	10,762	0.00	9,415	0.00	0	0
231	WORKERS COMPENSATION		765	492	394	0.00	401	0.00	0	0
232	UNEMPLOYMENT		266	3,554	281	0.00	123	0.00	0	0
233	PFMLI		565	712	563	0.00	492	0.00	0	0
240	EMPLOYEE BENEFITS		40,273	41,658	31,813	0.00	22,686	0.00	0	0
241	DENTAL VISION		3,796	3,648	2,895	0.00	1,689	0.00	0	0
242	403B		0	0	4,320	0.00	3,566	0.00	0	0
243	TUITION REIMBURSEMENT		4,102	4,848	0	0.00	0	0.00	0	0
245	DISTRICT PAID VOLUNTARY INS		235	235	147	0.00	118	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES		13,913	21,303	20,000	0.00	20,000	0.00	0	0
342	TRAVEL		3,805	3,873	6,000	0.00	2,500	0.00	0	0
353	POSTAGE		0	306	0	0.00	0	0.00	0	0
382	LEGAL SERVICES		783	275	10,000	0.00	10,000	0.00	0	0
410	SUPPLIES		2,602	3,489	5,000	0.00	5,000	0.00	0	0
470	COMPUTER SOFTWARE		8,340	11,902	15,000	0.00	15,000	0.00	0	0
640	DUES AND FEES		645	895	4,000	0.00	3,000	0.00	0	0
Total Function	**2190**	**SERVICE DIRECTION, STUDENT SUPPORT**	**311,746**	**336,874**	**299,112**	**1.50**	**257,812**	**1.25**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2210

PROGRAM: Improvement of Instruction Services

IMPROVEMENT INSTR	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

1. Program Description:

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Includes internal training attended by instructional staff.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical information only

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Function 2210 IMPROVEMENT OF INSTR. SERVICES									
310	PROFESSIONAL AND TECHNICAL SERVICES	600	0	0	0.00	0	0.00	0	0
Total Function 2210	**IMPROVEMENT OF INSTR. SERVICES**	**600**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2211

PROGRAM: Service Area Direction

IMPROVEMENT INSTR	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

1. Program Description:

Activities associated with directing and managing the improvement of instruction services. The District's Director of Instruction should be charged here.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical information only

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Function 2211 INSTRUCTIONAL SERVICES									
243	TUITION REIMBURSEMENT	12,034	1,029	0	0.00	0	0.00	0	0
374	OTHER TUITION	2,651	0	0	0.00	0	0.00	0	0
Total Function 2211 INSTRUCTIONAL SERVICES		**14,685**	**1,029**	**0**	**0.00**	**0**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2220

PROGRAM: Educational Media Services

LIBRARY	
100 Salaries	122,717
200 Associated PR Costs	110,827
300 Purchased Services	3,000
400 Supplies & Materials	14,700
600 Other	5,500
TOTAL	256,743

1. Program Description:

Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.

2. Personnel Data:

3.00 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Function 2220 EDUCATIONAL MEDIA SERVICES									
112	CLASSIFIED SALARIES	100,750	98,978	114,739	3.00	122,717	3.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	2,938	2,979	6,059	0.00	5,737	0.00	0	0
212	PERS EMP 6% MATCH	5,919	5,933	6,884	0.00	7,363	0.00	0	0
213	PERS UAL-Bond	15,761	12,421	15,113	0.00	16,163	0.00	0	0
215	HSA	3,600	3,600	3,600	0.00	3,600	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	3,350	3,336	9,565	0.00	8,901	0.00	0	0
220	SOCIAL SECURITY	7,494	7,512	8,725	0.00	9,335	0.00	0	0
231	WORKERS COMPENSATION	468	294	339	0.00	410	0.00	0	0
232	UNEMPLOYMENT	140	1,626	228	0.00	122	0.00	0	0
233	PFMLI	392	393	456	0.00	488	0.00	0	0
240	EMPLOYEE BENEFITS	44,751	43,603	51,364	0.00	53,943	0.00	0	0
241	DENTAL VISION	4,073	4,119	4,670	0.00	4,764	0.00	0	0
392	ESS Classified Substitutes	1,668	2,078	3,000	0.00	3,000	0.00	0	0
410	SUPPLIES	6,041	7,341	7,000	0.00	7,000	0.00	0	0
430	LIBRARY BOOKS	1,524	2,590	5,700	0.00	4,700	0.00	0	0
470	COMPUTER SOFTWARE	2,150	2,150	3,000	0.00	3,000	0.00	0	0
640	DUES AND FEES	4,165	5,083	5,500	0.00	5,500	0.00	0	0
Total Function 2220 EDUCATIONAL MEDIA SERVICES		**205,184**	**204,035**	**245,943**	**3.00**	**256,743**	**3.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2240

PROGRAM: Instructional Staff Development

STAFF DEVELOPMENT	
100 Salaries	15,750
200 Associated PR Costs	6,102
300 Purchased Services	1,000
400 Supplies & Materials	3,000
600 Other	0
TOTAL	25,852

1. Program Description:

Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. This function is for staff development that is related to instruction and includes external training attended by instructional staff.

2. Personnel Data:

No FTE. Additional salaries only.

3. Funding Source:

State school fund

4. Budgetary Notes:

Supplemental activities are provided by Title II-A

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function 2240	**INSTR. STAFF DEVELOPMENT**									
130	ADDITIONAL SALARIES		11,170	11,250	11,250	0.00	15,750	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2		123	123	236	0.00	421	0.00	0	0
212	PERS EMP 6% MATCH		675	675	675	0.00	900	0.00	0	0
213	PERS UAL-Bond		1,955	1,461	1,482	0.00	2,075	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		521	521	1,224	0.00	1,386	0.00	0	0
220	SOCIAL SECURITY		861	861	851	0.00	1,192	0.00	0	0
231	WORKERS COMPENSATION		49	30	31	0.00	50	0.00	0	0
232	UNEMPLOYMENT		23	23	22	0.00	16	0.00	0	0
233	PFMLI		45	45	44	0.00	62	0.00	0	0
342	TRAVEL		1,546	664	1,000	0.00	1,000	0.00	0	0
389	NON INSTRUCTIONAL PROFESSIONAL & TECH		100	1,100	0	0.00	0	0.00	0	0
410	SUPPLIES		8,085	359	3,000	0.00	3,000	0.00	0	0
411	STAFF FOOD		684	3,302	0	0.00	0	0.00	0	0
640	DUES AND FEES		0	40	0	0.00	0	0.00	0	0
Total Function 2240	**INSTR. STAFF DEVELOPMENT**		**25,836**	**20,453**	**19,815**	**0.00**	**25,852**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2310

PROGRAM: Board of Education Services

BOARD OF ED	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	98,500
400 Supplies & Materials	13,000
600 Other	129,929
TOTAL	241,429

1. Program Description:

Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Includes audit and legal services.

2. Personnel Data:

3. Funding Source:

State school fund

4. Budgetary Notes:

Moved Liability Insurance costs here to comply with Program Budgeting and Accounting Manual

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function	**2310**	**BOARD OF DIRECTORS**								
	310	PROFESSIONAL AND TECHNICAL SERVICES	0	1,469	1,500	0.00	1,500	0.00	0	0
	342	TRAVEL	20,022	5,549	20,000	0.00	15,000	0.00	0	0
	354	ADVERTISING	606	466	1,000	0.00	1,000	0.00	0	0
	381	AUDIT SERVICES	67,650	59,000	70,000	0.00	65,000	0.00	0	0
	382	LEGAL SERVICES	0	0	25,000	0.00	10,000	0.00	0	0
	384	NEGOTIATION SERVICES	8,630	570	25,000	0.00	5,000	0.00	0	0
	389	NON INSTRUCTIONAL PROFESSIONAL & TECH	0	0	0	0.00	1,000	0.00	0	0
	410	SUPPLIES	817	1,467	5,000	0.00	5,000	0.00	0	0
	440	PERIODICALS	1,730	1,730	0	0.00	2,000	0.00	0	0
	470	COMPUTER SOFTWARE	4,959	5,209	5,500	0.00	6,000	0.00	0	0
	640	DUES AND FEES	33,678	39,461	40,000	0.00	45,000	0.00	0	0
	650	Insurance & Judgements	68,294	67,638	80,000	0.00	84,929	0.00	0	0
Total Function	**2310**	**BOARD OF DIRECTORS**	**206,385**	**182,560**	**273,000**	**0.00**	**241,429**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2321

PROGRAM: Office of the Superintendent Services

1. Program Description:

Activities performed by the superintendent in the general direction and management of all affairs of the district. Includes all personnel and materials in the office of the chief executive officer.

2. Personnel Data:

0.75 Classified FTE
0.75 Administrative FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

EXEC ADMIN	
100 Salaries	194,880
200 Associated PR Costs	103,916
300 Purchased Services	29,000
400 Supplies & Materials	2,575
600 Other	9,000
TOTAL	339,371

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function	**2321**	**OFFICE OF THE SUPERINTENDENT**								
112	CLASSIFIED SALARIES		92,821	60,092	62,120	0.75	61,703	0.75	0	0
113	ADMINISTRATIVE SALARIES		157,523	164,145	125,863	0.75	133,178	0.75	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2		12,885	13,427	19,798	0.00	18,711	0.00	0	0
212	PERS EMP 6% MATCH		5,569	3,606	3,727	0.00	3,702	0.00	0	0
213	PERS UAL-Bond		37,882	27,174	24,760	0.00	25,668	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		4,957	3,209	7,796	0.00	6,707	0.00	0	0
220	SOCIAL SECURITY		19,132	17,146	14,374	0.00	14,704	0.00	0	0
231	WORKERS COMPENSATION		1,122	605	511	0.00	615	0.00	0	0
232	UNEMPLOYMENT		372	4,478	376	0.00	192	0.00	0	0
233	PFMLI		836	897	752	0.00	769	0.00	0	0
240	EMPLOYEE BENEFITS		17,391	8,995	9,404	0.00	20,594	0.00	0	0
241	DENTAL VISION		1,731	645	601	0.00	1,455	0.00	0	0
242	403B		0	12,000	10,149	0.00	10,698	0.00	0	0
245	DISTRICT PAID VOLUNTARY INS		163	104	104	0.00	99	0.00	0	0
342	TRAVEL		4,326	3,744	13,000	0.00	4,000	0.00	0	0
382	LEGAL SERVICES		14,287	18,004	24,000	0.00	20,000	0.00	0	0
389	NON INSTRUCTIONAL PROFESSIONAL & TECH		0	0	25,000	0.00	5,000	0.00	0	0
410	SUPPLIES		3,424	793	2,000	0.00	1,500	0.00	0	0
411	STAFF FOOD		93	646	0	0.00	0	0.00	0	0
440	PERIODICALS		60	75	200	0.00	75	0.00	0	0
460	NON CONSUMABLE SUPPLIES		0	0	2,000	0.00	1,000	0.00	0	0
640	DUES AND FEES		7,057	8,068	8,000	0.00	9,000	0.00	0	0
Total Function	**2321**	**OFFICE OF THE SUPERINTENDENT**	**381,634**	**347,852**	**354,534**	**1.50**	**339,371**	**1.50**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2329

PROGRAM: Other Executive Administration Services

EXEC ADMIN	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	0

1. Program Description:

Other general administrative services which cannot be recorded under the preceding areas of responsibility.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical information only
Human Resources moved to Function 2640 Staff Services

Requirements Report

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND								
Function 2329 HUMAN RESOURCES								
410 SUPPLIES	83	636	0	0.00	0	0.00	0	0
Total Function 2329 HUMAN RESOURCES	**83**	**636**	**0**	**0.00**	**0**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2410

PROGRAM: Office of the Principal Services

OFFICE OF PRINCIPAL	
100 Salaries	1,022,352
200 Associated PR Costs	639,612
300 Purchased Services	17,700
400 Supplies & Materials	30,500
600 Other	5,000
TOTAL	1,715,164

1. Program Description:

Activities concerned with directing and managing the operation of a particular school. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instruction activities with instructional activities of the district.

2. Personnel Data:

8.00 Classified FTE
5.00 Administrative FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Function 2410 OFFICE OF THE PRINCIPAL									
112	CLASSIFIED SALARIES	350,371	366,567	364,120	8.00	380,940	8.00	0	0
113	ADMINISTRATIVE SALARIES	647,721	722,270	594,156	4.75	641,412	5.00	0	0
122	CLASSIFIED SUBSTITUTES	498	181	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARIES	(85)	45	0	0.00	0	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	19,957	20,749	21,693	0.00	36,709	0.00	0	0
212	PERS EMP 6% MATCH	61,896	64,612	56,833	0.00	61,341	0.00	0	0
213	PERS UAL-Bond	144,814	132,235	124,761	0.00	134,656	0.00	0	0
215	HSA	0	3,600	3,600	0.00	4,320	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	37,850	43,959	101,569	0.00	82,729	0.00	0	0
220	SOCIAL SECURITY	77,414	83,804	73,177	0.00	77,891	0.00	0	0
231	WORKERS COMPENSATION	4,537	5,033	2,643	0.00	3,270	0.00	0	0
232	UNEMPLOYMENT	1,463	20,367	1,891	0.00	1,018	0.00	0	0
233	PFMLI	3,544	4,338	3,782	0.00	4,073	0.00	0	0
240	EMPLOYEE BENEFITS	187,480	211,413	198,238	0.00	204,011	0.00	0	0
241	DENTAL VISION	25,632	25,051	25,535	0.00	26,148	0.00	0	0
242	403B	2,247	2,406	7,040	0.00	3,000	0.00	0	0
243	TUITION REIMBURSEMENT	1,326	6,319	0	0.00	0	0.00	0	0
245	DISTRICT PAID VOLUNTARY INS	706	706	559	0.00	446	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES	0	200	0	0.00	0	0.00	0	0
322	REPAIR AND MAINTENANCE	795	1,828	500	0.00	500	0.00	0	0
324	RENTALS	238	597	200	0.00	200	0.00	0	0
342	TRAVEL	6,706	1,209	7,500	0.00	6,500	0.00	0	0
392	ESS Classified Substitutes	14,102	7,336	10,500	0.00	10,500	0.00	0	0
410	SUPPLIES	13,701	17,588	20,600	0.00	23,500	0.00	0	0
411	STAFF FOOD	925	0	0	0.00	0	0.00	0	0
460	NON CONSUMABLE SUPPLIES	2,000	0	3,800	0.00	5,000	0.00	0	0
470	COMPUTER SOFTWARE	1,380	1,200	3,000	0.00	2,000	0.00	0	0
640	DUES AND FEES	5,309	4,714	5,400	0.00	5,000	0.00	0	0
Total Function 2410 OFFICE OF THE PRINCIPAL		**1,612,525**	**1,748,326**	**1,631,098**	**12.75**	**1,715,164**	**13.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2520

PROGRAM: Fiscal Services

1. Program Description:

Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

FISCAL SERVICES	
100 Salaries	245,295
200 Associated PR Costs	125,751
300 Purchased Services	29,100
400 Supplies & Materials	55,000
600 Other	10,000
TOTAL	465,146

2. Personnel Data:

1.25 Classified FTE
1.0 Managerial FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Function 2520 FISCAL SERVICES									
112	CLASSIFIED SALARIES	98,093	102,721	98,402	1.25	104,044	1.25	0	0
114	MANAGERIAL SALARIES	113,960	122,031	129,287	1.00	141,252	1.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	9,737	10,578	20,337	0.00	19,846	0.00	0	0
212	PERS EMP 6% MATCH	12,413	14,067	13,661	0.00	14,718	0.00	0	0
213	PERS UAL-Bond	(21,750)	27,234	29,990	0.00	32,308	0.00	0	0
215	HSA	1,440	1,440	1,440	0.00	720	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	4,962	5,423	12,350	0.00	11,310	0.00	0	0
220	SOCIAL SECURITY	15,863	16,619	16,811	0.00	18,214	0.00	0	0
231	WORKERS COMPENSATION	963	620	626	0.00	779	0.00	0	0
232	UNEMPLOYMENT	331	4,344	440	0.00	238	0.00	0	0
233	PFMLI	683	869	879	0.00	952	0.00	0	0
240	EMPLOYEE BENEFITS	49,632	40,810	16,937	0.00	17,791	0.00	0	0
241	DENTAL VISION	6,292	4,963	1,704	0.00	1,732	0.00	0	0
242	403B	3,824	4,266	4,269	0.00	6,908	0.00	0	0
245	DISTRICT PAID VOLUNTARY INS	294	294	294	0.00	235	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES	0	40	0	0.00	0	0.00	0	0
322	REPAIR AND MAINTENANCE	521	723	1,000	0.00	500	0.00	0	0
324	RENTALS	1,640	1,693	2,000	0.00	1,600	0.00	0	0
342	TRAVEL	5,478	5,134	6,000	0.00	2,000	0.00	0	0
353	POSTAGE	17,723	17,522	22,000	0.00	22,000	0.00	0	0
354	ADVERTISING	0	0	500	0.00	0	0.00	0	0
389	NON INSTRUCTIONAL PROFESSIONAL & TECH	3,129	3,495	5,000	0.00	3,000	0.00	0	0
410	SUPPLIES	9,899	8,538	8,000	0.00	5,000	0.00	0	0
470	COMPUTER SOFTWARE	47,117	57,390	60,000	0.00	50,000	0.00	0	0
640	DUES AND FEES	19,366	14,665	15,000	0.00	10,000	0.00	0	0
Total Function 2520 FISCAL SERVICES		**401,611**	**465,479**	**466,925**	**2.25**	**465,146**	**2.25**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2542

PROGRAM: Care and Upkeep of Building Services

1. Program Description:

Activities concerned with keeping a physical plant clean and ready for daily use. Operating the heating, lighting, and ventilating systems; rental and lease of buildings; are included.

CARE & UPKEEP BLDGS	
100 Salaries	522,481
200 Associated PR Costs	350,537
300 Purchased Services	33,000
400 Supplies & Materials	68,000
600 Other	0
TOTAL	974,018

2. Personnel Data:

10.0 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function	**2542**	**CARE AND UPKEEP OF BUILDINGS**								
	112	CLASSIFIED SALARIES	463,860	449,000	498,152	10.00	522,482	10.00	0	0
	122	CLASSIFIED SUBSTITUTES	10,560	10,937	0	0.00	0	0.00	0	0
	211	PERS/EMPLOYER CONTRIBUTION T1/2	7,351	3,877	7,758	0.00	7,344	0.00	0	0
	212	PERS EMP 6% MATCH	27,619	26,265	29,889	0.00	31,349	0.00	0	0
	213	PERS UAL-Bond	70,456	53,130	65,612	0.00	68,817	0.00	0	0
	215	HSA	4,320	4,320	4,320	0.00	4,320	0.00	0	0
	216	PERS EMPLOYER CONTRIBUTION OPSRP	19,783	20,845	56,329	0.00	51,112	0.00	0	0
	220	SOCIAL SECURITY	36,005	34,927	37,857	0.00	39,864	0.00	0	0
	231	WORKERS COMPENSATION	15,708	11,263	9,993	0.00	10,826	0.00	0	0
	232	UNEMPLOYMENT	726	9,162	990	0.00	521	0.00	0	0
	233	PFMLI	1,597	1,826	1,979	0.00	2,084	0.00	0	0
	240	EMPLOYEE BENEFITS	136,227	120,897	127,044	0.00	123,058	0.00	0	0
	241	DENTAL VISION	13,658	11,518	11,547	0.00	11,242	0.00	0	0
	322	REPAIR AND MAINTENANCE	5,449	2,000	2,000	0.00	2,000	0.00	0	0
	389	NON INSTRUCTIONAL PROFESSIONAL & TECH	0	524	0	0.00	0	0.00	0	0
	392	ESS Classified Substitutes	29,589	50,388	31,000	0.00	31,000	0.00	0	0
	410	SUPPLIES	60,980	50,505	68,000	0.00	68,000	0.00	0	0
	460	NON CONSUMABLE SUPPLIES	2,100	0	0	0.00	0	0.00	0	0
	542	* OVER $5000 RPLACELMENT EQUIP	20,000	0	0	0.00	0	0.00	0	0
Total Function	**2542**	**CARE AND UPKEEP OF BUILDINGS**	**925,987**	**861,386**	**952,469**	**10.00**	**974,018**	**10.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2543

PROGRAM: Care and Upkeep of Grounds Services

CARE & UPKEEP GROUNDS	
100 Salaries	62,108
200 Associated PR Costs	27,202
300 Purchased Services	6,000
400 Supplies & Materials	12,000
600 Other	0
TOTAL	107,310

1. Program Description:

Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

2. Personnel Data:

1.0 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function 2543	**CARE & UPKEEP OF GROUNDS**									
112	CLASSIFIED SALARIES		53,302	55,224	58,594	1.00	62,109	1.00	0	0
212	PERS EMP 6% MATCH		3,198	3,313	3,516	0.00	3,726	0.00	0	0
213	PERS UAL-Bond		8,071	6,691	7,717	0.00	8,181	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		2,846	2,949	7,353	0.00	6,751	0.00	0	0
220	SOCIAL SECURITY		4,078	4,312	4,482	0.00	4,685	0.00	0	0
231	WORKERS COMPENSATION		1,763	1,102	1,171	0.00	3,516	0.00	0	0
232	UNEMPLOYMENT		85	1,104	117	0.00	62	0.00	0	0
233	PFMLI		182	221	234	0.00	244	0.00	0	0
240	EMPLOYEE BENEFITS		9,153	9,468	10,240	0.00	0	0.00	0	0
241	DENTAL VISION		828	826	826	0.00	0	0.00	0	0
245	DISTRICT PAID VOLUNTARY INS		0	0	0	0.00	36	0.00	0	0
322	REPAIR AND MAINTENANCE		13,750	0	6,000	0.00	6,000	0.00	0	0
410	SUPPLIES		19,960	6,260	12,000	0.00	8,000	0.00	0	0
460	NON CONSUMABLE SUPPLIES		19,459	0	0	0.00	4,000	0.00	0	0
Total Function	**2543**	**CARE & UPKEEP OF GROUNDS**	**136,676**	**91,471**	**112,251**	**1.00**	**107,310**	**1.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2544

PROGRAM: Maintenance

MAINTENANCE	
100 Salaries	155,668
200 Associated PR Costs	76,182
300 Purchased Services	475,000
400 Supplies & Materials	7,000
600 Other	280,040
TOTAL	993,890

1. Program Description:

Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

2. Personnel Data:

1.0 Classified FTE
0.5 Managerial FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Includes utilities district-wide as well as property insurance premiums

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND									
Function 2544 MAINTENANCE SERVICES									
112	CLASSIFIED SALARIES	58,549	52,399	63,877	1.00	67,704	1.00	0	0
114	MANAGERIAL SALARIES	102,575	106,116	59,540	0.50	62,964	0.50	0	0
130	ADDITIONAL SALARIES	9,257	10,364	37,960	0.00	25,000	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	555	501	5,971	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH	10,223	10,132	9,683	0.00	9,340	0.00	0	0
213	PERS UAL-Bond	25,715	20,448	21,255	0.00	20,503	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	8,736	8,690	15,489	0.00	16,921	0.00	0	0
220	SOCIAL SECURITY	13,862	13,054	12,268	0.00	11,814	0.00	0	0
231	WORKERS COMPENSATION	5,494	5,759	3,218	0.00	4,104	0.00	0	0
232	UNEMPLOYMENT	269	3,384	321	0.00	156	0.00	0	0
233	PFMLI	553	675	641	0.00	617	0.00	0	0
240	EMPLOYEE BENEFITS	25,250	12,346	10,240	0.00	10,855	0.00	0	0
241	DENTAL VISION	1,424	901	826	0.00	840	0.00	0	0
242	403B	0	0	964	0.00	1,000	0.00	0	0
245	DISTRICT PAID VOLUNTARY INS	118	118	59	0.00	33	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES	0	2,580	0	0.00	0	0.00	0	0
322	REPAIR AND MAINTENANCE	144,094	12,600	20,000	0.00	20,000	0.00	0	0
325	ELECTRICITY	237,022	249,107	310,000	0.00	310,000	0.00	0	0
327	WATER AND SEWAGE	62,465	66,043	70,000	0.00	70,000	0.00	0	0
328	GARBAGE	46,489	51,299	60,000	0.00	60,000	0.00	0	0
342	TRAVEL	308	0	0	0.00	0	0.00	0	0
389	NON INSTRUCTIONAL PROFESSIONAL & TECH	1,203	44,007	0	0.00	0	0.00	0	0
392	ESS Classified Substitutes	11,019	19,233	20,000	0.00	15,000	0.00	0	0
410	SUPPLIES	7,746	4,587	7,000	0.00	7,000	0.00	0	0
460	NON CONSUMABLE SUPPLIES	30,516	1,886	0	0.00	0	0.00	0	0
470	COMPUTER SOFTWARE	680	0	0	0.00	0	0.00	0	0
542	* OVER $5000 RPLACELMENT EQUIP	75,575	0	0	0.00	0	0.00	0	0
640	DUES AND FEES	45	0	0	0.00	0	0.00	0	0
653	INSURANCE PREMIUMS	205,156	230,845	275,000	0.00	280,040	0.00	0	0
Total Function 2544 MAINTENANCE SERVICES		**1,084,897**	**927,074**	**1,004,311**	**1.50**	**993,890**	**1.50**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2549

PROGRAM: Other Operation and Maintenance of Plant Services

1. Program Description:

Operation and maintenance of plant activities which cannot be classified under the preceding functions.

2. Personnel Data:

Extra Duty, no FTE

3. Funding Source:

4. Budgetary Notes:

Extra duty for cleaning buildings after external facility use

SECURITY SERVICES	
100 Salaries	720
200 Associated PR Costs	290
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	1,010

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function	**2549**	**OTHER PLANT OPER. & MAINTENANCE**								
130	ADDITIONAL SALARIES		1,116	1,039	360	0.00	720	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2		19	8	0	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH		66	62	22	0.00	43	0.00	0	0
213	PERS UAL-Bond		166	127	47	0.00	95	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		46	50	45	0.00	78	0.00	0	0
220	SOCIAL SECURITY		85	79	27	0.00	55	0.00	0	0
231	WORKERS COMPENSATION		31	19	7	0.00	15	0.00	0	0
232	UNEMPLOYMENT		2	15	1	0.00	1	0.00	0	0
233	PFMLI		4	4	1	0.00	3	0.00	0	0
392	ESS Classified Substitutes		0	1,226	0	0.00	0	0.00	0	0
Total Function	**2549**	**OTHER PLANT OPER. & MAINTENANCE**	**1,535**	**2,629**	**511**	**0.00**	**1,010**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2550

PROGRAM: Student Transportation Services

1. Program Description:

Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities.

2. Personnel Data:

9.13 Classified FTE
0.50 Managerial FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Transportation for students on IEPs counts towards maintenance of effort

VEHICLE OPERATION	
100 Salaries	657,350
200 Associated PR Costs	471,287
300 Purchased Services	65,240
400 Supplies & Materials	125,000
500 Capital Outlay	0
600 Other	46,978
TOTAL	1,365,855

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund	**100**	**GENERAL FUND**								
Function	**2550**	**STUDENT TRANSPORTATION SERVICES**								
	112	CLASSIFIED SALARIES	493,441	465,160	464,871	9.53	459,886	9.13	0	0
	114	MANAGERIAL SALARIES	84,526	88,443	59,540	0.50	62,963	0.50	0	0
	122	CLASSIFIED SUBSTITUTES	13,571	21,448	0	0.00	0	0.00	0	0
	130	ADDITIONAL SALARIES	89,449	107,451	125,028	0.00	134,500	0.00	0	0
	211	PERS/EMPLOYER CONTRIBUTION T1/2	3,170	0	0	0.00	0	0.00	0	0
	212	PERS EMP 6% MATCH	36,566	37,362	36,880	0.00	39,441	0.00	0	0
	213	PERS UAL-Bond	99,533	78,884	84,266	0.00	86,581	0.00	0	0
	215	HSA	3,600	300	0	0.00	0	0.00	0	0
	216	PERS EMPLOYER CONTRIBUTION OPSRP	31,966	35,335	80,292	0.00	71,454	0.00	0	0
	220	SOCIAL SECURITY	52,867	52,702	49,071	0.00	49,775	0.00	0	0
	231	WORKERS COMPENSATION	32,097	20,669	18,889	0.00	25,558	0.00	0	0
	232	UNEMPLOYMENT	988	12,868	1,264	0.00	654	0.00	0	0
	233	PFMLI	2,592	2,699	2,527	0.00	2,600	0.00	0	0
	240	EMPLOYEE BENEFITS	216,354	221,126	208,440	0.00	175,559	0.00	0	0
	241	DENTAL VISION	23,168	18,627	17,473	0.00	18,617	0.00	0	0
	242	403B	0	0	964	0.00	1,000	0.00	0	0
	245	DISTRICT PAID VOLUNTARY INS	118	118	59	0.00	49	0.00	0	0
	310	PROFESSIONAL AND TECHNICAL SERVICES	175	2,197	0	0.00	0	0.00	0	0
	321	CLEANING SERVICES	367	0	0	0.00	0	0.00	0	0
	322	REPAIR AND MAINTENANCE	10,873	3,150	5,000	0.00	5,000	0.00	0	0
	324	RENTALS	254	235	240	0.00	240	0.00	0	0
	328	GARBAGE	11,127	11,450	12,000	0.00	12,000	0.00	0	0
	331	Reimbursable Student Transportation	26,658	0	5,000	0.00	5,000	0.00	0	0
	342	TRAVEL	18,196	10,250	20,000	0.00	20,000	0.00	0	0
	359	Other Communication Services	9,845	7,740	13,000	0.00	13,000	0.00	0	0
	389	NON INSTRUCTIONAL PROFESSIONAL & TECH	5,274	3,938	10,000	0.00	10,000	0.00	0	0
	410	SUPPLIES	31,606	34,620	40,000	0.00	40,000	0.00	0	0
	417	FUEL	66,022	61,783	95,000	0.00	85,000	0.00	0	0
	460	NON CONSUMABLE SUPPLIES	0	144	0	0.00	0	0.00	0	0
	470	COMPUTER SOFTWARE	940	840	0	0.00	0	0.00	0	0
	564	* OVER $ 5000 BUS & CAPITAL BUS IMPROV	116,488	0	0	0.00	0	0.00	0	0
	640	DUES AND FEES	333	1,488	500	0.00	500	0.00	0	0
	653	INSURANCE PREMIUMS	32,309	38,986	46,000	0.00	46,178	0.00	0	0
	670	TAXES AND LICENSES	0	0	300	0.00	300	0.00	0	0

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Total Function	**2550**	**STUDENT TRANSPORTATION SERVICES**	**1,514,472**	**1,340,013**	**1,396,605**	**10.03**	**1,365,855**	**9.63**	**0**	**0**

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BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2620

PROGRAM: Planning/Research/Development/Evaluation

1. Program Description:

Activities, on a system wide basis, associated with conducting and managing programs of planning, research, development, evaluation and grant writing for a district.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:

Historical information only

VEHICLE OPERATION	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
500 Capital Outlay	0
600 Other	0
TOTAL	0

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function 2620	**PLANNING/RESEARCH/DEVELOPMENT/EVALUATIO**									
383	ARCHITECT/ENGINEERING SERVICES		10,550	0	0	0.00	0	0.00	0	0
Total Function 2620	**PLANNING/RESEARCH/DEVELOPMENT/EVALUATIO**		**10,550**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2630

PROGRAM: Information Services

1. Program Description:

Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public.

2. Personnel Data:

.75 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Public Information Officer

GRANT WRITING	
100 Salaries	56,699
200 Associated PR Costs	44,631
300 Purchased Services	7,500
400 Supplies & Materials	2,500
600 Other	0
TOTAL	111,330

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund	**100**	**GENERAL FUND**								
Function	**2630**	**INFORMATION SERVICES**								
	112	CLASSIFIED SALARIES	72,335	78,933	61,012	0.75	56,699	0.75	0	0
	212	PERS EMP 6% MATCH	4,340	4,736	3,661	0.00	3,402	0.00	0	0
	213	PERS UAL-Bond	10,944	9,577	8,036	0.00	7,468	0.00	0	0
	216	PERS EMPLOYER CONTRIBUTION OPSRP	3,863	4,215	7,657	0.00	6,163	0.00	0	0
	220	SOCIAL SECURITY	5,534	5,991	4,611	0.00	4,272	0.00	0	0
	231	WORKERS COMPENSATION	331	220	170	0.00	183	0.00	0	0
	232	UNEMPLOYMENT	114	1,555	121	0.00	56	0.00	0	0
	233	PFMLI	244	313	241	0.00	223	0.00	0	0
	240	EMPLOYEE BENEFITS	12,068	1,955	0	0.00	20,829	0.00	0	0
	241	DENTAL VISION	1,177	195	0	0.00	1,470	0.00	0	0
	242	403B	300	531	1,062	0.00	487	0.00	0	0
	245	DISTRICT PAID VOLUNTARY INS	131	131	132	0.00	78	0.00	0	0
	342	TRAVEL	730	1,908	2,000	0.00	2,000	0.00	0	0
	354	ADVERTISING	3,540	0	3,000	0.00	500	0.00	0	0
	389	NON INSTRUCTIONAL PROFESSIONAL & TECH	0	0	10,000	0.00	5,000	0.00	0	0
	410	SUPPLIES	193	409	2,500	0.00	2,500	0.00	0	0
Total Function	**2630**	**INFORMATION SERVICES**	**115,844**	**110,669**	**104,203**	**0.75**	**111,330**	**0.75**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2640

PROGRAM: Staff Services

STAFF SERVICES	
100 Salaries	40,260
200 Associated PR Costs	26,106
300 Purchased Services	6,550
400 Supplies & Materials	45,000
600 Other	1,000
TOTAL	118,916

1. Program Description:

Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.

2. Personnel Data:

.50 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Expenditures for Human Resources office. Moved from Function 2329
Moved .50 Classified Staff to align with Program Budgeting and Accounting Manual

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function 2640	**STAFF SERVICES**									
111	LICENSED SALARIES		2,780	7,956	0	0.00	0	0.00	0	0
112	CLASSIFIED SALARIES		0	36,328	37,981	0.50	40,260	0.50	0	0
212	PERS EMP 6% MATCH		0	2,474	2,279	0.00	2,416	0.00	0	0
213	PERS UAL-Bond		0	5,060	5,002	0.00	5,303	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		0	2,202	4,767	0.00	4,376	0.00	0	0
220	SOCIAL SECURITY		213	3,372	2,899	0.00	3,062	0.00	0	0
231	WORKERS COMPENSATION		13	123	107	0.00	130	0.00	0	0
232	UNEMPLOYMENT		3	855	76	0.00	40	0.00	0	0
233	PFMLI		11	176	152	0.00	160	0.00	0	0
240	EMPLOYEE BENEFITS		0	8,995	9,404	0.00	9,864	0.00	0	0
241	DENTAL VISION		0	645	601	0.00	698	0.00	0	0
242	403B		0	0	760	0.00	0	0.00	0	0
244	EAP PROGRAM		1,995	4,336	0	0.00	0	0.00	0	0
245	DISTRICT PAID VOLUNTARY INS		0	59	59	0.00	59	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES		1,452	1,926	0	0.00	0	0.00	0	0
324	RENTALS		500	0	0	0.00	0	0.00	0	0
342	TRAVEL		2,870	3,622	5,000	0.00	4,000	0.00	0	0
354	ADVERTISING		550	550	550	0.00	550	0.00	0	0
389	NON INSTRUCTIONAL PROFESSIONAL & TECH		6,363	1,925	3,000	0.00	2,000	0.00	0	0
390	OTHER GEN PROFESSIONAL & TECHNOLOGICAL		(541)	(396)	0	0.00	0	0.00	0	0
410	SUPPLIES		14,094	15,886	20,000	0.00	15,000	0.00	0	0
470	COMPUTER SOFTWARE		18,273	15,024	20,000	0.00	30,000	0.00	0	0
640	DUES AND FEES		110	110	1,000	0.00	1,000	0.00	0	0
Total Function	**2640**	**STAFF SERVICES**	**48,687**	**111,229**	**113,635**	**0.50**	**118,916**	**0.50**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2660

PROGRAM: Technology Services

1. Program Description:

Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

TECHNOLOGY	
100 Salaries	94,638
200 Associated PR Costs	49,166
300 Purchased Services	36,500
400 Supplies & Materials	170,000
600 Other	150
TOTAL	350,464

2. Personnel Data:

1.5 Classified FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function 2660	**TECHNOLOGY SERVICES**									
112	CLASSIFIED SALARIES		124,322	148,765	153,360	2.50	94,638	1.50	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2		1,769	2,020	3,722	0.00	3,524	0.00	0	0
212	PERS EMP 6% MATCH		7,271	7,747	8,300	0.00	5,678	0.00	0	0
213	PERS UAL-Bond		18,942	15,698	18,220	0.00	12,465	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		5,317	5,576	14,391	0.00	7,561	0.00	0	0
220	SOCIAL SECURITY		9,478	11,348	11,699	0.00	7,207	0.00	0	0
231	WORKERS COMPENSATION		585	434	448	0.00	310	0.00	0	0
232	UNEMPLOYMENT		159	2,994	306	0.00	94	0.00	0	0
233	PFMLI		439	593	612	0.00	377	0.00	0	0
240	EMPLOYEE BENEFITS		9,153	9,468	10,240	0.00	10,855	0.00	0	0
241	DENTAL VISION		1,051	1,069	1,072	0.00	1,095	0.00	0	0
322	REPAIR AND MAINTENANCE		2,240	0	1,000	0.00	1,000	0.00	0	0
342	TRAVEL		6,600	385	5,000	0.00	3,000	0.00	0	0
351	TELEPHONE		29,736	31,720	50,000	0.00	25,000	0.00	0	0
359	Other Communication Services		0	6,478	10,000	0.00	7,500	0.00	0	0
382	LEGAL SERVICES		0	1,944	0	0.00	0	0.00	0	0
389	NON INSTRUCTIONAL PROFESSIONAL & TECH		1,000	13,620	0	0.00	0	0.00	0	0
410	SUPPLIES		5,352	7,654	10,000	0.00	10,000	0.00	0	0
470	COMPUTER SOFTWARE		109,674	91,099	100,000	0.00	100,000	0.00	0	0
480	COMPUTER HARDWARE		52,474	74,868	140,244	0.00	60,000	0.00	0	0
640	DUES AND FEES		1,740	150	150	0.00	150	0.00	0	0
Total Function	**2660**	**TECHNOLOGY SERVICES**	**387,302**	**433,628**	**538,765**	**2.50**	**350,454**	**1.50**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2661

PROGRAM: Technology Service Area Direction

1. Program Description:

Activities concerned with directing and managing staff services

2. Personnel Data:

1.0 Managerial FTE

3. Funding Source:

State school fund

4. Budgetary Notes:

TECHNOLOGY	
100 Salaries	132,744
200 Associated PR Costs	51,233
300 Purchased Services	0
400 Supplies & Materials	0
600 Other	0
TOTAL	183,977

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function 2661	**TECHNOLOGY DIRECTOR**									
112	CLASSIFIED SALARIES		20,498	0	0	0.00	0	0.00	0	0
114	MANAGERIAL SALARIES		108,512	116,465	120,124	1.00	132,744	1.00	0	0
212	PERS EMP 6% MATCH		6,467	6,870	7,207	0.00	7,965	0.00	0	0
213	PERS UAL-Bond		16,472	13,873	15,822	0.00	17,484	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		5,756	6,115	15,076	0.00	14,429	0.00	0	0
220	SOCIAL SECURITY		9,869	8,910	9,189	0.00	10,155	0.00	0	0
231	WORKERS COMPENSATION		589	318	328	0.00	419	0.00	0	0
232	UNEMPLOYMENT		163	2,294	240	0.00	133	0.00	0	0
233	PFMLI		402	466	480	0.00	531	0.00	0	0
242	403B		0	0	2,163	0.00	0	0.00	0	0
245	DISTRICT PAID VOLUNTARY INS		118	118	118	0.00	118	0.00	0	0
342	TRAVEL		39	0	0	0.00	0	0.00	0	0
480	COMPUTER HARDWARE		1,119	(980)	0	0.00	0	0.00	0	0
Total Function 2661	**TECHNOLOGY DIRECTOR**		**170,003**	**154,447**	**170,748**	**1.00**	**183,977**	**1.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 2680

PROGRAM: Interpretation and Translation Services

1. Program Description:

Language and interpretation services not related to the acquisition of the English Language. Used for services in support of a family or community member.

2. Personnel Data:

3. Funding Source:

4. Budgetary Notes:
Language Line Services

TECHNOLOGY	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	1,500
400 Supplies & Materials	0
600 Other	0
TOTAL	1,500

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function 2680	**INTERPRETATION AND TRANSLATION**									
130	ADDITIONAL SALARIES		2,637	12	0	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH		158	1	0	0.00	0	0.00	0	0
213	PERS UAL-Bond		377	1	0	0.00	0	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		140	1	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY		201	1	0	0.00	0	0.00	0	0
231	WORKERS COMPENSATION		13	0	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT		3	0	0	0.00	0	0.00	0	0
233	PFMLI		10	0	0	0.00	0	0.00	0	0
389	NON INSTRUCTIONAL PROFESSIONAL & TECH		1,500	1,500	0	0.00	1,500	0.00	0	0
Total Function	**2680**	**INTERPRETATION AND TRANSLATION**	**5,038**	**1,516**	**0**	**0.00**	**1,500**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 5200

PROGRAM: Transfers of Funds

1. Program Description:

These are transactions which withdraw money from one fund and place it in another without recourse.

2. Personnel Data:

3. Funding Source:

State school fund

4. Budgetary Notes:
Transfers to:
Fund 259 Transportation Equipment Fund
Fund 299 Nutrition Fund
Fund 274 High School Athletics Fund
Fund 275 MS Athletics
Fund 285 Maintenance Fund
Fund 283 Textbook Adoption Fund
Fund 272 Furniture Fund
Fund 410 Facilities Fund
Fund 412 Facilities Sports Complex Fund
Fund 270 Certified Tuition Reimbursement Fund
Fund 271 Classified Tuition Reimbursement Fund

TRANSFERS OF FUNDS	
100 Salaries	0
200 Associated PR Costs	0
300 Purchased Services	0
400 Supplies & Materials	0
700 Fund Modifications	812,000
TOTAL	812,000

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function 5200	**TRANSFER OF FUNDS**									
710	TRANSFERS		5,000	0	0	0.00	0	0.00	0	0
711	Transfer-Bus		100,000	100,000	100,000	0.00	100,000	0.00	0	0
712	Transfer Cafeteria		75,000	25,000	25,000	0.00	25,000	0.00	0	0
713	Transfer HS Athletics		230,000	250,000	250,000	0.00	265,000	0.00	0	0
714	Transfer AMS Athletics		70,000	75,000	75,000	0.00	60,000	0.00	0	0
715	Transfer Maintenance		175,000	200,000	200,000	0.00	100,000	0.00	0	0
716	Transfer Textbook Fund		200,000	200,000	100,000	0.00	50,000	0.00	0	0
717	Transfer Furniture Fund		20,000	20,000	20,000	0.00	20,000	0.00	0	0
718	Transfer Facilities Fund		100,000	220,000	320,000	0.00	150,000	0.00	0	0
719	Transfer Tuition Reimb. Certified		26,000	26,000	26,000	0.00	26,000	0.00	0	0
720	Transfer Tuition Reimb Classified		5,000	15,000	15,000	0.00	16,000	0.00	0	0
Total Function	**5200**	**TRANSFER OF FUNDS**	**1,006,000**	**1,131,000**	**1,131,000**	**0.00**	**812,000**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 6110

PROGRAM: Operating Contingency

1. Program Description:

Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. Budgeted amount to be transferred by school board resolution to the proper expenditure code.

CONTINGENCY	
100 Salaries	
200 Associated PR Costs	
300 Purchased Services	
400 Supplies & Materials	
800 Planned Reserve	200,000
TOTAL	200,000

2. Personnel Data:

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100 GENERAL FUND								
Function 6110 OPERATING CONTINGENCY								
810 PLANNED RESERVE	0	0	200,000	0.00	200,000	0.00	0	0
Total Function 6110 OPERATING CONTINGENCY	**0**	**0**	**200,000**	**0.00**	**200,000**	**0.00**	**0**	**0**

BROOKINGS-HARBOR SCHOOL DISTRICT 17c
PROGRAM BUDGET INFORMATION

PROPOSED 2026-2027

FUND: 100

FUNCTION: 7000

PROGRAM: Unappropriated Ending Fund Balance

END FUND BALANCE	
100 Salaries	
200 Associated PR Costs	
300 Purchased Services	
400 Supplies & Materials	
800 Reserved for Next Year	1,456,918
TOTAL	1,456,918

1. Program Description:

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

2. Personnel Data:

3. Funding Source:

State school fund

4. Budgetary Notes:

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 100	**GENERAL FUND**									
Function	**7000**	**UNAPPROPRIATED ENDING FUND BALANCE**								
	820	RESERVED FOR NEXT YEAR	3,916,434	3,093,359	1,800,000	0.00	1,456,918	0.00	0	0
Total Function	**7000**	**UNAPPROPRIATED ENDING FUND BALANCE**	**3,916,434**	**3,093,359**	**1,800,000**	**0.00**	**1,456,918**	**0.00**	**0**	**0**

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SPECIAL REVENUE FUNDS


America's First Enzabethan
Theatre













200 FUND-SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specific purposes. Some examples might include: restricted state or federal grants in aid: restricted tax levies. A separate fund may be used for each restricted source or one fund may be used, supplemented by the dimension project/reporting code; e.g. bus replacement fund. Food Service and Student Body Funds should be classified here.

Brookings-Harbor School Dist. 17C
629 Easy Street Brookings, OR 97415

Resources Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200	**SPECIAL REVENUE FUNDS**								
1510	INTEREST ON INVESTMENTS	73,838	102,477	103,500	0.00	92,000	0.00	0	0
1620	DAILY NON REIMBURSABLE	14,017	10,030	10,000	0.00	10,000	0.00	0	0
1700	COCURRICULAR ACTIVITY REVENUE	0	0	180,000	0.00	165,000	0.00	0	0
1740	Student Fees	35,085	33,198	55,000	0.00	65,000	0.00	0	0
1920	CONTRIBUTIONS AND DONATIONS F	33,329	134,925	35,000	0.00	30,000	0.00	0	0
1960	RECOVERY OF PRIOR YRS EXPENSE	0	9,507	0	0.00	0	0.00	0	0
1990	MISCELLANEOUS INCOME	223,282	266,522	1,500	0.00	1,500	0.00	0	0
2102	ESD FLOW THRU	12,390	0	0	0.00	0	0.00	0	0
2200	RESTRICTED REVENUE	44,875	25,478	45,000	0.00	47,000	0.00	0	0
3299	OTHER RESTRICTED GRANTS	1,978,983	2,250,231	2,198,863	0.00	1,947,887	0.00	0	0
4300	RESTRICTED REVENUE FROM FEDE	82,652	10,550	0	0.00	0	0.00	0	0
4500	FEDERAL REVENUE THROUGH STAT	3,026,615	2,105,290	2,353,985	0.00	2,183,304	0.00	0	0
4700	FR FED THROUGH OTHER INTERMEI	3,653	4,007	4,500	0.00	4,500	0.00	0	0
4900	REVENUE ON BEHALF OF THE DISTF	40,200	61,335	55,000	0.00	41,000	0.00	0	0
5200	INTERFUND TRANSFER	906,000	911,000	811,000	0.00	662,000	0.00	0	0
5400	BEGINNING FUND BALANCE	4,373,743	4,597,715	3,558,605	0.00	3,596,099	0.00	0	0
Total Fund 200	**SPECIAL REVENUE FUNDS**	**10,848,662**	**10,522,265**	**9,411,953**	**0.00**	**8,845,291**	**0.00**	**0**	**0**

Brookings-Harbor School Dist. 17C
629 Easy Street Brookings, OR 97415

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200	**SPECIAL REVENUE FUNDS**								
Function 1111	**ELEMENTARY**								
111	LICENSED SALARIES	320,034	342,812	367,053	5.50	378,068	5.00	0	0
112	CLASSIFIED SALARIES	1,800	61,619	28,000	1.00	56,063	1.65	0	0
121	LICENSED SUBSTITUTES	0	424	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARIES	31,394	36,072	12,519	0.00	98,078	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	734	2,536	10,571	0.00	5,895	0.00	0	0
212	PERS EMP 6% MATCH	21,115	25,109	24,874	0.00	31,933	0.00	0	0
213	PERS UAL-Bond	282	48,806	54,701	0.00	67,854	0.00	0	0
215	HSA	7,920	4,320	3,720	0.00	5,391	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	18,313	20,691	42,928	0.00	52,659	0.00	0	0
220	SOCIAL SECURITY	26,554	33,481	31,767	0.00	43,629	0.00	0	0
231	WORKERS COMPENSATION	1,625	1,235	1,178	0.00	2,263	0.00	0	0
232	UNEMPLOYMENT	490	6,578	784	0.00	974	0.00	0	0
233	PFMLI	1,389	1,747	1,661	0.00	2,146	0.00	0	0
240	EMPLOYEE BENEFITS	82,049	114,596	109,731	0.00	103,350	0.00	0	0
241	DENTAL VISION	12,511	15,862	12,137	0.00	12,197	0.00	0	0
242	403B	0	0	1,348	0.00	0	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES	0	0	0	0.00	52,848	0.00	0	0
342	TRAVEL	798	2,955	0	0.00	0	0.00	0	0
391	ESS Certified Substitutes	16,036	9,990	0	0.00	0	0.00	0	0
392	ESS Classified Substitutes	434	332	0	0.00	0	0.00	0	0
410	SUPPLIES	44,365	20,253	56,982	0.00	40,817	0.00	0	0
420	TEXTBOOKS	100,000	8,045	25,000	0.00	75,000	0.00	0	0
460	NON CONSUMABLE SUPPLIES	1,830	17,672	48,656	0.00	43,656	0.00	0	0
470	COMPUTER SOFTWARE	9,589	4,574	0	0.00	0	0.00	0	0
480	COMPUTER HARDWARE	25,552	0	0	0.00	0	0.00	0	0
Total Function 1111	**ELEMENTARY**	**724,815**	**779,707**	**833,610**	**6.50**	**1,072,822**	**6.65**	**0**	**0**
Function 1113	**ELEMENTARY COCURRICULAR**								
130	ADDITIONAL SALARIES	3,308	3,341	3,374	0.00	3,374	0.00	0	0
212	PERS EMP 6% MATCH	198	200	202	0.00	202	0.00	0	0
213	PERS UAL-Bond	0	434	444	0.00	444	0.00	0	0

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200 SPECIAL REVENUE FUNDS									
Function 1113 ELEMENTARY COCURRICULAR									
216	PERS EMPLOYER CONTRIBUTION OPSRP	177	178	423	0.00	367	0.00	0	0
220	SOCIAL SECURITY	253	256	258	0.00	258	0.00	0	0
231	WORKERS COMPENSATION	16	9	9	0.00	11	0.00	0	0
232	UNEMPLOYMENT	5	7	7	0.00	3	0.00	0	0
233	PFMLI	13	13	14	0.00	14	0.00	0	0
410	SUPPLIES	21,275	21,087	0	0.00	0	0.00	0	0
Total Function 1113 ELEMENTARY COCURRICULAR		**25,245**	**25,526**	**4,732**	**0.00**	**4,673**	**0.00**	**0**	**0**
Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS									
111	LICENSED SALARIES	141,770	116,752	72,901	1.00	80,369	1.00	0	0
121	LICENSED SUBSTITUTES	196	106	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARIES	13,303	24,168	27,660	0.00	20,110	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	237	282	0	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH	8,672	8,452	5,134	0.00	6,029	0.00	0	0
213	PERS UAL-Bond	0	17,639	11,269	0.00	13,117	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	7,563	7,338	10,738	0.00	11,035	0.00	0	0
220	SOCIAL SECURITY	11,823	10,770	6,545	0.00	7,646	0.00	0	0
231	WORKERS COMPENSATION	2,589	395	237	0.00	317	0.00	0	0
232	UNEMPLOYMENT	218	1,985	171	0.00	100	0.00	0	0
233	PFMLI	618	564	342	0.00	402	0.00	0	0
240	EMPLOYEE BENEFITS	34,976	27,662	18,808	0.00	19,728	0.00	0	0
241	DENTAL VISION	4,052	3,360	2,282	0.00	2,333	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES	24,735	20,157	25,000	0.00	77,848	0.00	0	0
322	REPAIR AND MAINTENANCE	780	0	0	0.00	0	0.00	0	0
342	TRAVEL	1,556	22,655	10,000	0.00	1,000	0.00	0	0
389	NON INSTRUCTIONAL PROFESSIONAL & TECH	7,875	12,212	0	0.00	0	0.00	0	0
391	ESS Certified Substitutes	8,334	7,020	3,000	0.00	2,000	0.00	0	0
410	SUPPLIES	56,340	35,884	43,500	0.00	49,343	0.00	0	0
420	TEXTBOOKS	50,000	54,344	50,000	0.00	75,000	0.00	0	0
460	NON CONSUMABLE SUPPLIES	0	8,895	35,000	0.00	20,000	0.00	0	0
470	COMPUTER SOFTWARE	7,484	5,501	0	0.00	7,000	0.00	0	0
480	COMPUTER HARDWARE	25,552	0	0	0.00	0	0.00	0	0
Total Function 1121 MIDDLE/JUNIOR HIGH PROGRAMS		**408,673**	**386,142**	**322,588**	**1.00**	**393,377**	**1.00**	**0**	**0**

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200	**SPECIAL REVENUE FUNDS**									
Function 1122	**MIDDLE/JUNIOR HIGH EXTRACURRICULAR**									
130	ADDITIONAL SALARIES		43,744	42,600	44,709	0.00	48,083	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2		291	205	398	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH		1,114	1,198	1,316	0.00	1,670	0.00	0	0
213	PERS UAL-Bond		119	3,809	2,889	0.00	3,666	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		810	933	2,435	0.00	3,026	0.00	0	0
220	SOCIAL SECURITY		3,328	3,261	3,417	0.00	3,662	0.00	0	0
231	WORKERS COMPENSATION		211	128	134	0.00	162	0.00	0	0
232	UNEMPLOYMENT		51	933	89	0.00	48	0.00	0	0
233	PFMLI		174	170	179	0.00	191	0.00	0	0
342	TRAVEL		44	286	4,000	0.00	0	0.00	0	0
389	NON INSTRUCTIONAL PROFESSIONAL & TECH		437	4,096	0	0.00	0	0.00	0	0
410	SUPPLIES		29,813	58,794	52,500	0.00	30,450	0.00	0	0
460	NON CONSUMABLE SUPPLIES		3,790	0	0	0.00	0	0.00	0	0
470	COMPUTER SOFTWARE		3,218	3,050	3,000	0.00	3,050	0.00	0	0
480	COMPUTER HARDWARE		0	0	1,000	0.00	1,000	0.00	0	0
640	DUES AND FEES		6,206	0	7,000	0.00	7,000	0.00	0	0
654	STUDENT INSURANCE		0	0	1,000	0.00	1,000	0.00	0	0
Total Function 1122	**MIDDLE/JUNIOR HIGH EXTRACURRICULAR**		**93,350**	**119,462**	**124,066**	**0.00**	**103,009**	**0.00**	**0**	**0**
Function 1131	**HIGH SCHOOL PROGRAMS**									
111	LICENSED SALARIES		94,149	65,005	134,117	2.00	224,281	3.00	0	0
130	ADDITIONAL SALARIES		8,426	24,620	11,453	0.00	12,110	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2		177	205	332	0.00	13,210	0.00	0	0
212	PERS EMP 6% MATCH		6,037	5,293	8,734	0.00	8,542	0.00	0	0
213	PERS UAL-Bond		0	10,829	19,173	0.00	31,135	0.00	0	0
215	HSA		4,110	1,860	300	0.00	480	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		5,327	4,652	18,004	0.00	15,475	0.00	0	0
220	SOCIAL SECURITY		7,801	7,271	11,136	0.00	18,075	0.00	0	0
231	WORKERS COMPENSATION		464	248	404	0.00	755	0.00	0	0
232	UNEMPLOYMENT		132	1,652	291	0.00	236	0.00	0	0
233	PFMLI		393	358	582	0.00	945	0.00	0	0
240	EMPLOYEE BENEFITS		23,042	14,497	35,457	0.00	44,683	0.00	0	0
241	DENTAL VISION		2,450	1,296	4,174	0.00	4,617	0.00	0	0

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200	**SPECIAL REVENUE FUNDS**									
Function 1131	**HIGH SCHOOL PROGRAMS**									
310	PROFESSIONAL AND TECHNICAL SERVICES		7,202	10,163	0	0.00	52,848	0.00	0	0
322	REPAIR AND MAINTENANCE		1,486	990	0	0.00	0	0.00	0	0
342	TRAVEL		14,755	9,389	2,000	0.00	2,000	0.00	0	0
374	OTHER TUITION		35,971	47,157	45,000	0.00	52,500	0.00	0	0
389	NON INSTRUCTIONAL PROFESSIONAL & TECH		43,592	4,568	28,000	0.00	0	0.00	0	0
391	ESS Certified Substitutes		9,531	20,114	10,000	0.00	0	0.00	0	0
410	SUPPLIES		43,538	93,583	46,533	0.00	72,338	0.00	0	0
420	TEXTBOOKS		48,180	41,214	50,000	0.00	150,000	0.00	0	0
460	NON CONSUMABLE SUPPLIES		47,481	81,952	53,000	0.00	50,176	0.00	0	0
470	COMPUTER SOFTWARE		30,470	11,616	13,843	0.00	4,585	0.00	0	0
480	COMPUTER HARDWARE		25,552	0	0	0.00	0	0.00	0	0
640	DUES AND FEES		952	642	0	0.00	0	0.00	0	0
Total Function 1131	**HIGH SCHOOL PROGRAMS**		**461,216**	**459,173**	**492,533**	**2.00**	**758,993**	**3.00**	**0**	**0**
Function 1132	**HIGH SCHOOL EXTRACURRICULAR**									
130	ADDITIONAL SALARIES		131,301	128,068	127,394	0.00	131,612	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2		1,279	957	1,858	0.00	1,660	0.00	0	0
212	PERS EMP 6% MATCH		4,906	4,766	5,062	0.00	4,708	0.00	0	0
213	PERS UAL-Bond		0	10,781	11,890	0.00	10,334	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		3,550	3,617	9,106	0.00	7,245	0.00	0	0
220	SOCIAL SECURITY		10,035	9,743	9,714	0.00	10,031	0.00	0	0
231	WORKERS COMPENSATION		597	367	366	0.00	429	0.00	0	0
232	UNEMPLOYMENT		157	2,711	254	0.00	131	0.00	0	0
233	PFMLI		514	509	508	0.00	525	0.00	0	0
322	REPAIR AND MAINTENANCE		2,482	1,596	1,500	0.00	1,500	0.00	0	0
342	TRAVEL		52,472	27,449	34,000	0.00	43,000	0.00	0	0
410	SUPPLIES		183,102	194,616	179,848	0.00	180,000	0.00	0	0
460	NON CONSUMABLE SUPPLIES		0	0	10,000	0.00	10,000	0.00	0	0
470	COMPUTER SOFTWARE		10,200	9,150	9,200	0.00	9,150	0.00	0	0
480	COMPUTER HARDWARE		0	0	0	0.00	60,198	0.00	0	0
640	DUES AND FEES		40,073	57,397	58,000	0.00	0	0.00	0	0
654	STUDENT INSURANCE		0	0	1,300	0.00	0	0.00	0	0
Total Function 1132	**HIGH SCHOOL EXTRACURRICULAR**		**440,670**	**451,728**	**460,000**	**0.00**	**470,523**	**0.00**	**0**	**0**

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			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200	**SPECIAL REVENUE FUNDS**									
Function 1220	**LIFE SKILLS**									
111	LICENSED SALARIES		67,614	73,103	75,090	1.00	128,018	1.50	0	0
130	ADDITIONAL SALARIES		0	7,110	0	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH		4,057	2,199	4,505	0.00	7,681	0.00	0	0
213	PERS UAL-Bond		0	5,046	9,890	0.00	16,862	0.00	0	0
215	HSA		0	0	0	0.00	360	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		3,611	1,957	9,424	0.00	13,916	0.00	0	0
220	SOCIAL SECURITY		5,150	5,357	5,744	0.00	9,770	0.00	0	0
231	WORKERS COMPENSATION		305	203	208	0.00	406	0.00	0	0
232	UNEMPLOYMENT		101	1,124	150	0.00	128	0.00	0	0
233	PFMLI		269	280	300	0.00	511	0.00	0	0
240	EMPLOYEE BENEFITS		9,207	25,911	27,377	0.00	25,285	0.00	0	0
241	DENTAL VISION		739	0	2,335	0.00	2,386	0.00	0	0
391	ESS Certified Substitutes		6,704	2,700	0	0.00	0	0.00	0	0
Total Function 1220	**LIFE SKILLS**		**97,756**	**124,991**	**135,025**	**1.00**	**205,322**	**1.50**	**0**	**0**
Function 1250	**STUDENTS WITH DISABILITIES**									
111	LICENSED SALARIES		94,984	144,506	150,707	2.00	65,421	1.00	0	0
130	ADDITIONAL SALARIES		8,272	13,119	6,330	0.00	4,220	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2		6,105	7,299	14,371	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH		1,639	2,050	3,940	0.00	4,179	0.00	0	0
213	PERS UAL-Bond		0	15,876	20,684	0.00	9,173	0.00	0	0
215	HSA		600	0	0	0.00	0	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP		1,459	1,825	8,242	0.00	7,570	0.00	0	0
220	SOCIAL SECURITY		7,787	11,598	12,013	0.00	5,328	0.00	0	0
231	WORKERS COMPENSATION		459	420	434	0.00	224	0.00	0	0
232	UNEMPLOYMENT		141	2,441	314	0.00	70	0.00	0	0
233	PFMLI		407	606	628	0.00	279	0.00	0	0
240	EMPLOYEE BENEFITS		1,188	15,899	0	0.00	21,116	0.00	0	0
241	DENTAL VISION		635	1,606	0	0.00	1,651	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES		81,915	0	20,000	0.00	0	0.00	0	0
391	ESS Certified Substitutes		5,784	540	15,964	0.00	0	0.00	0	0
410	SUPPLIES		9,851	0	0	0.00	0	0.00	0	0
Total Function 1250	**STUDENTS WITH DISABILITIES**		**221,225**	**217,784**	**253,628**	**2.00**	**119,230**	**1.00**	**0**	**0**

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		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200	**SPECIAL REVENUE FUNDS**								
Function 1272	**TITLE 1A PROGRAM**								
111	LICENSED SALARIES	65,438	70,780	75,818	1.00	83,582	1.00	0	0
112	CLASSIFIED SALARIES	227,778	192,108	260,863	8.00	221,808	6.47	0	0
121	LICENSED SUBSTITUTES	103	106	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARIES	159	2,520	30,099	0.00	20,000	0.00	0	0
210	PERS	0	4,621	0		0		0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	3,302	1,703	6,685	0.00	3,798	0.00	0	0
212	PERS EMP 6% MATCH	16,506	14,111	22,007	0.00	19,523	0.00	0	0
213	PERS UAL-Bond	0	29,514	48,309	0.00	42,858	0.00	0	0
215	HSA	720	660	720	0.00	3,609	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	12,535	11,447	40,697	0.00	32,432	0.00	0	0
220	SOCIAL SECURITY	0	1,491	0		0		0	0
220	SOCIAL SECURITY	22,542	19,021	27,978	0.00	24,698	0.00	0	0
230	Other Payroll Costs	0	648	0		0		0	0
231	WORKERS COMPENSATION	1,399	729	1,074	0.00	1,380	0.00	0	0
232	UNEMPLOYMENT	414	4,294	731	0.00	323	0.00	0	0
233	PFMLI	1,178	995	1,463	0.00	1,291	0.00	0	0
240	EMPLOYEE BENEFITS	0	7,538	0		0		0	0
240	EMPLOYEE BENEFITS	73,051	60,464	88,940	0.00	91,368	0.00	0	0
241	DENTAL VISION	11,927	10,045	13,999	0.00	14,411	0.00	0	0
245	DISTRICT PAID VOLUNTARY INS	0	0	0	0.00	52	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES	0	35,474	0	0.00	0	0.00	0	0
391	ESS Certified Substitutes	4,469	4,995	0	0.00	0	0.00	0	0
392	ESS Classified Substitutes	11,412	15,576	0	0.00	0	0.00	0	0
410	SUPPLIES	6,981	16,182	0	0.00	21,756	0.00	0	0
Total Function 1272	**TITLE 1A PROGRAM**	**459,915**	**505,022**	**619,383**	**9.00**	**582,888**	**7.47**	**0**	**0**
Function 1280	**ALTERNATIVE EDUCATION**								
111	LICENSED SALARIES	162,946	82,807	85,291	1.00	45,204	0.50	0	0
121	LICENSED SUBSTITUTES	146	0	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARIES	0	91	0	0.00	0	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	13,335	6,774	13,416	0.00	6,351	0.00	0	0
212	PERS EMP 6% MATCH	4,973	5	0	0.00	0	0.00	0	0
213	PERS UAL-Bond	0	10,466	11,234	0.00	5,954	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	4	5	0	0.00	0	0.00	0	0

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200 SPECIAL REVENUE FUNDS									
Function 1280 ALTERNATIVE EDUCATION									
220	SOCIAL SECURITY	12,294	6,342	6,525	0.00	3,458	0.00	0	0
231	WORKERS COMPENSATION	733	227	233	0.00	143	0.00	0	0
232	UNEMPLOYMENT	227	1,327	171	0.00	45	0.00	0	0
233	PFMLI	643	332	341	0.00	181	0.00	0	0
240	EMPLOYEE BENEFITS	29,462	9,520	10,240	0.00	10,855	0.00	0	0
241	DENTAL VISION	4,280	2,181	2,181	0.00	0	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES	32,316	35,645	0	0.00	0	0.00	0	0
322	REPAIR AND MAINTENANCE	0	20	0	0.00	0	0.00	0	0
391	ESS Certified Substitutes	9,201	270	0	0.00	0	0.00	0	0
410	SUPPLIES	141	0	0	0.00	0	0.00	0	0
470	COMPUTER SOFTWARE	40,304	0	0	0.00	0	0.00	0	0
Total Function 1280 ALTERNATIVE EDUCATION		**311,005**	**156,011**	**129,633**	**1.00**	**72,191**	**0.50**	**0**	**0**
Function 1291 ELL-ORS									
112	CLASSIFIED SALARIES	10,944	23,999	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARIES	0	15,018	0	0.00	0	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	0	198	0	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH	0	1,958	0	0.00	0	0.00	0	0
213	PERS UAL-Bond	0	4,152	0	0.00	0	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	0	1,679	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY	822	2,921	0	0.00	0	0.00	0	0
231	WORKERS COMPENSATION	51	111	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT	16	761	0	0.00	0	0.00	0	0
233	PFMLI	43	153	0	0.00	0	0.00	0	0
240	EMPLOYEE BENEFITS	2,911	0	0	0.00	0	0.00	0	0
241	DENTAL VISION	268	0	0	0.00	0	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES	91	0	0	0.00	0	0.00	0	0
342	TRAVEL	0	3,193	4,500	0.00	4,500	0.00	0	0
351	TELEPHONE	1,003	530	0	0.00	0	0.00	0	0
410	SUPPLIES	2,248	6,665	0	0.00	0	0.00	0	0
Total Function 1291 ELL-ORS		**18,397**	**61,338**	**4,500**	**0.00**	**4,500**	**0.00**	**0**	**0**
Function 1400 Summer School Programs									
130	ADDITIONAL SALARIES	40,043	27,019	90,000	0.00	0	0.00	0	0

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		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200 SPECIAL REVENUE FUNDS									
Function 1400 Summer School Programs									
211	PERS/EMPLOYER CONTRIBUTION T1/2	300	224	13,500	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH	2,368	1,586	5,100	0.00	0	0.00	0	0
213	PERS UAL-Bond	0	3,035	0	0.00	0	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	1,911	1,265	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY	3,061	2,067	6,000	0.00	0	0.00	0	0
231	WORKERS COMPENSATION	187	77	300	0.00	0	0.00	0	0
232	UNEMPLOYMENT	50	702	190	0.00	0	0.00	0	0
233	PFMLI	35	108	495	0.00	0	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES	0	0	45,415	0.00	0	0.00	0	0
410	SUPPLIES	7,343	0	30,000	0.00	0	0.00	0	0
Total Function 1400 Summer School Programs		**55,296**	**36,083**	**191,000**	**0.00**	**0**	**0.00**	**0**	**0**
Function 2115 STUDENT SAFETY									
460	NON CONSUMABLE SUPPLIES	2,230	0	0	0.00	0	0.00	0	0
480	COMPUTER HARDWARE	571	0	0	0.00	0	0.00	0	0
Total Function 2115 STUDENT SAFETY		**2,801**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**
Function 2120 GUIDANCE SERVICES									
111	LICENSED SALARIES	0	123,362	96,122	1.00	0	0.00	0	0
112	CLASSIFIED SALARIES	0	32,153	106,436	2.97	0	0.00	0	0
130	ADDITIONAL SALARIES	5,117	0	0	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH	307	6,711	12,153	0.00	0	0.00	0	0
213	PERS UAL-Bond	0	14,576	26,917	0.00	0	0.00	0	0
215	HSA	0	2,793	2,925	0.00	0	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	273	5,973	25,023	0.00	0	0.00	0	0
220	SOCIAL SECURITY	391	11,890	15,552	0.00	0	0.00	0	0
231	WORKERS COMPENSATION	24	439	587	0.00	0	0.00	0	0
232	UNEMPLOYMENT	6	2,524	405	0.00	0	0.00	0	0
233	PFMLI	0	622	810	0.00	0	0.00	0	0
240	EMPLOYEE BENEFITS	0	40,047	61,459	0.00	0	0.00	0	0
241	DENTAL VISION	0	3,212	4,997	0.00	0	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES	0	0	0	0.00	80,462	0.00	0	0
342	TRAVEL	1,036	0	0	0.00	0	0.00	0	0
391	ESS Certified Substitutes	0	1,998	0	0.00	0	0.00	0	0

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200 SPECIAL REVENUE FUNDS									
Function 2120 GUIDANCE SERVICES									
392	ESS Classified Substitutes	0	773	0	0.00	0	0.00	0	0
410	SUPPLIES	3,764	4,618	0	0.00	0	0.00	0	0
460	NON CONSUMABLE SUPPLIES	0	0	0	0.00	50,000	0.00	0	0
Total Function 2120 GUIDANCE SERVICES		**10,919**	**251,689**	**353,385**	**3.97**	**130,462**	**0.00**	**0**	**0**
Function 2124 INFORMATION SERVICES									
310	PROFESSIONAL AND TECHNICAL SERVICES	26,432	23,789	0	0.00	0	0.00	0	0
Total Function 2124 INFORMATION SERVICES		**26,432**	**23,789**	**0**	**0.00**	**0**	**0.00**	**0**	**0**
Function 2126 YOUTH TRANSITION PROGRAM									
111	LICENSED SALARIES	6,319	0	0	0.00	0	0.00	0	0
112	CLASSIFIED SALARIES	37,704	25,096	17,000	0.00	0	0.00	0	0
114	MANAGERIAL SALARIES	6,778	0	0	0.00	0	0.00	0	0
122	CLASSIFIED SUBSTITUTES	10	0	0	0.00	0	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	3,085	2,021	0	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH	3,049	1,482	0	0.00	0	0.00	0	0
213	PERS UAL-Bond	0	3,082	0	0.00	0	0.00	0	0
215	HSA	263	0	0	0.00	0	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	699	0	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY	3,792	1,881	2,700	0.00	0	0.00	0	0
231	WORKERS COMPENSATION	232	78	200	0.00	0	0.00	0	0
232	UNEMPLOYMENT	84	431	50	0.00	0	0.00	0	0
233	PFMLI	144	98	50	0.00	0	0.00	0	0
240	EMPLOYEE BENEFITS	19,392	10,221	0	0.00	0	0.00	0	0
241	DENTAL VISION	1,666	733	0	0.00	0	0.00	0	0
342	TRAVEL	2,039	892	0	0.00	0	0.00	0	0
351	TELEPHONE	430	530	0	0.00	0	0.00	0	0
410	SUPPLIES	405	0	0	0.00	0	0.00	0	0
Total Function 2126 YOUTH TRANSITION PROGRAM		**86,093**	**46,544**	**20,000**	**0.00**	**0**	**0.00**	**0**	**0**
Function 2130 HEALTH SERVICES									
410	SUPPLIES	6,219	4,170	6,500	0.00	5,533	0.00	0	0
Total Function 2130 HEALTH SERVICES		**6,219**	**4,170**	**6,500**	**0.00**	**5,533**	**0.00**	**0**	**0**

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200 SPECIAL REVENUE FUNDS									
Function 2134 NURSE SERVICES									
111	LICENSED SALARIES	62,922	68,056	72,903	1.00	68,702	1.00	0	0
112	CLASSIFIED SALARIES	16,820	0	0	0.00	0	0.00	0	0
122	CLASSIFIED SUBSTITUTES	141	0	0	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH	4,773	4,083	4,374	0.00	4,122	0.00	0	0
213	PERS UAL-Bond	0	8,593	9,602	0.00	9,049	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	4,248	3,634	9,149	0.00	7,468	0.00	0	0
220	SOCIAL SECURITY	5,767	4,666	5,037	0.00	5,212	0.00	0	0
231	WORKERS COMPENSATION	365	189	202	0.00	221	0.00	0	0
232	UNEMPLOYMENT	107	976	132	0.00	68	0.00	0	0
233	PFMLI	301	244	263	0.00	273	0.00	0	0
240	EMPLOYEE BENEFITS	27,756	25,911	26,631	0.00	31,559	0.00	0	0
241	DENTAL VISION	0	0	0	0.00	2,334	0.00	0	0
410	SUPPLIES	0	16,008	0	0.00	0	0.00	0	0
Total Function 2134 NURSE SERVICES		**123,199**	**132,360**	**128,293**	**1.00**	**129,007**	**1.00**	**0**	**0**
Function 2150 SPEECH PATHOLOGY									
130	ADDITIONAL SALARIES	0	892	0	0.00	0	0.00	0	0
Total Function 2150 SPEECH PATHOLOGY		**0**	**892**	**0**	**0.00**	**0**	**0.00**	**0**	**0**
Function 2190 SERVICE DIRECTION, STUDENT SUPPORT									
130	ADDITIONAL SALARIES	0	446	0	0.00	0	0.00	0	0
Total Function 2190 SERVICE DIRECTION, STUDENT SUPPORT		**0**	**446**	**0**	**0.00**	**0**	**0.00**	**0**	**0**
Function 2210 IMPROVEMENT OF INSTR. SERVICES									
111	LICENSED SALARIES	79,758	89,733	92,425	1.00	93,120	1.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	6,524	7,340	14,538	0.00	13,083	0.00	0	0
212	PERS EMP 6% MATCH	4,785	5,384	5,546	0.00	5,587	0.00	0	0
213	PERS UAL-Bond	0	11,330	12,174	0.00	12,265	0.00	0	0
215	HSA	3,600	3,600	3,600	0.00	3,600	0.00	0	0
220	SOCIAL SECURITY	5,972	6,729	6,931	0.00	6,989	0.00	0	0
231	WORKERS COMPENSATION	359	245	253	0.00	294	0.00	0	0
232	UNEMPLOYMENT	111	1,408	181	0.00	91	0.00	0	0
233	PFMLI	312	352	362	0.00	365	0.00	0	0

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200	**SPECIAL REVENUE FUNDS**								
Function 2210	**IMPROVEMENT OF INSTR. SERVICES**								
240	EMPLOYEE BENEFITS	6,654	6,880	7,600	0.00	8,630	0.00	0	0
241	DENTAL VISION	1,913	1,954	1,954	0.00	1,479	0.00	0	0
310	PROFESSIONAL AND TECHNICAL SERVICES	0	6,000	150,000	0.00	15,000	0.00	0	0
342	TRAVEL	6,331	0	0	0.00	0	0.00	0	0
391	ESS Certified Substitutes	0	270	0	0.00	0	0.00	0	0
410	SUPPLIES	1,541	976	0	0.00	0	0.00	0	0
Total Function 2210	**IMPROVEMENT OF INSTR. SERVICES**	**117,859**	**142,201**	**295,565**	**1.00**	**160,505**	**1.00**	**0**	**0**
Function 2211	**INSTRUCTIONAL SERVICES**								
243	TUITION REIMBURSEMENT	23,103	36,109	41,000	0.00	42,000	0.00	0	0
Total Function 2211	**INSTRUCTIONAL SERVICES**	**23,103**	**36,109**	**41,000**	**0.00**	**42,000**	**0.00**	**0**	**0**
Function 2220	**EDUCATIONAL MEDIA SERVICES**								
430	LIBRARY BOOKS	0	0	6,500	0.00	0	0.00	0	0
Total Function 2220	**EDUCATIONAL MEDIA SERVICES**	**0**	**0**	**6,500**	**0.00**	**0**	**0.00**	**0**	**0**
Function 2230	**ASSESSMENT AND TRAINING**								
470	COMPUTER SOFTWARE	14,500	0	0	0.00	0	0.00	0	0
Total Function 2230	**ASSESSMENT AND TRAINING**	**14,500**	**0**	**0**	**0.00**	**0**	**0.00**	**0**	**0**
Function 2240	**INSTR. STAFF DEVELOPMENT**								
310	PROFESSIONAL AND TECHNICAL SERVICES	105,800	66,463	0	0.00	121,792	0.00	0	0
342	TRAVEL	14,717	12,511	10,000	0.00	0	0.00	0	0
410	SUPPLIES	172	0	500	0.00	0	0.00	0	0
Total Function 2240	**INSTR. STAFF DEVELOPMENT**	**120,689**	**78,974**	**10,500**	**0.00**	**121,792**	**0.00**	**0**	**0**
Function 2410	**OFFICE OF THE PRINCIPAL**								
114	MANAGERIAL SALARIES	80,697	85,466	77,936	1.00	82,558	1.00	0	0
212	PERS EMP 6% MATCH	4,842	5,128	4,676	0.00	4,953	0.00	0	0
213	PERS UAL-Bond	0	10,355	10,265	0.00	10,874	0.00	0	0
215	HSA	0	0	0	0.00	624	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	4,309	4,564	9,781	0.00	8,974	0.00	0	0
220	SOCIAL SECURITY	6,001	6,365	5,790	0.00	6,196	0.00	0	0

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200 SPECIAL REVENUE FUNDS									
Function 2410 OFFICE OF THE PRINCIPAL									
231	WORKERS COMPENSATION	366	236	216	0.00	265	0.00	0	0
232	UNEMPLOYMENT	124	1,663	151	0.00	81	0.00	0	0
233	PFMLI	264	333	303	0.00	324	0.00	0	0
240	EMPLOYEE BENEFITS	0	0	23,572	0.00	21,389	0.00	0	0
241	DENTAL VISION	0	0	2,499	0.00	2,658	0.00	0	0
242	403B	0	605	1,541	0.00	2,450	0.00	0	0
245	DISTRICT PAID VOLUNTARY INS	118	118	118	0.00	102	0.00	0	0
342	TRAVEL	0	1,812	0	0.00	0	0.00	0	0
410	SUPPLIES	0	577	0	0.00	0	0.00	0	0
Total Function 2410 OFFICE OF THE PRINCIPAL		**96,720**	**117,221**	**136,847**	**1.00**	**141,448**	**1.00**	**0**	**0**
Function 2520 FISCAL SERVICES									
690	GRANT INDIRECT CHARGES	126,133	132,590	110,100	0.00	30,544	0.00	0	0
Total Function 2520 FISCAL SERVICES		**126,133**	**132,590**	**110,100**	**0.00**	**30,544**	**0.00**	**0**	**0**
Function 2543 CARE & UPKEEP OF GROUNDS									
389	NON INSTRUCTIONAL PROFESSIONAL & TECH	0	11,750	0	0.00	0	0.00	0	0
480	COMPUTER HARDWARE	995	0	0	0.00	0	0.00	0	0
Total Function 2543 CARE & UPKEEP OF GROUNDS		**995**	**11,750**	**0**	**0.00**	**0**	**0.00**	**0**	**0**
Function 2544 MAINTENANCE SERVICES									
310	PROFESSIONAL AND TECHNICAL SERVICES	1,562	0	0	0.00	0	0.00	0	0
322	REPAIR AND MAINTENANCE	137,045	77,074	150,000	0.00	75,000	0.00	0	0
389	NON INSTRUCTIONAL PROFESSIONAL & TECH	22,096	147,019	25,000	0.00	0	0.00	0	0
410	SUPPLIES	14,536	95,173	50,000	0.00	50,000	0.00	0	0
460	NON CONSUMABLE SUPPLIES	0	3,552	100,000	0.00	50,000	0.00	0	0
470	COMPUTER SOFTWARE	14,287	8,287	0	0.00	0	0.00	0	0
520	* OVER $5000 BUILDING ACQUISITION	0	48,595	0	0.00	50,000	0.00	0	0
530	* OVER $5000 NOT BLD IMPROVEMENTS	0	1,826	0	0.00	0	0.00	0	0
541	* OVER $5000 INITIAL EQUIP	465,693	0	0	0.00	0	0.00	0	0
640	DUES AND FEES	1,563	0	0	0.00	0	0.00	0	0
Total Function 2544 MAINTENANCE SERVICES		**656,782**	**381,526**	**325,000**	**0.00**	**225,000**	**0.00**	**0**	**0**
Function 2550 STUDENT TRANSPORTATION SERVICES									

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200 SPECIAL REVENUE FUNDS									
Function 2550 STUDENT TRANSPORTATION SERVICES									
112	CLASSIFIED SALARIES	0	4,728	4,400	0.00	2,190	0.00	0	0
130	ADDITIONAL SALARIES	5,757	2,363	0	0.00	0	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	195	0	0	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH	296	372	240	0.00	120	0.00	0	0
213	PERS UAL-Bond	0	783	500	0.00	155	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	191	331	536	0.00	250	0.00	0	0
220	SOCIAL SECURITY	440	474	300	0.00	250	0.00	0	0
231	WORKERS COMPENSATION	286	200	10	0.00	20	0.00	0	0
232	UNEMPLOYMENT	9	86	4	0.00	10	0.00	0	0
233	PFMLI	10	25	10	0.00	5	0.00	0	0
Total Function 2550	**STUDENT TRANSPORTATION SERVICES**	**7,183**	**9,362**	**6,000**	**0.00**	**3,000**	**0.00**	**0**	**0**
Function 2630 INFORMATION SERVICES									
480	COMPUTER HARDWARE	16,136	0	0	0.00	0	0.00	0	0
640	DUES AND FEES	410	410	0	0.00	0	0.00	0	0
Total Function 2630	**INFORMATION SERVICES**	**16,546**	**410**	**0**	**0.00**	**0**	**0.00**	**0**	**0**
Function 2640 STAFF SERVICES									
460	NON CONSUMABLE SUPPLIES	783	0	0	0.00	5,000	0.00	0	0
Total Function 2640	**STAFF SERVICES**	**783**	**0**	**0**	**0.00**	**5,000**	**0.00**	**0**	**0**
Function 2660 TECHNOLOGY SERVICES									
112	CLASSIFIED SALARIES	0	5,124	0	0.00	0	0.00	0	0
130	ADDITIONAL SALARIES	7,443	0	0	0.00	0	0.00	0	0
212	PERS EMP 6% MATCH	447	0	0	0.00	0	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	397	0	0	0.00	0	0.00	0	0
220	SOCIAL SECURITY	563	392	0	0.00	0	0.00	0	0
231	WORKERS COMPENSATION	34	16	0	0.00	0	0.00	0	0
232	UNEMPLOYMENT	11	133	0	0.00	0	0.00	0	0
233	PFMLI	29	20	0	0.00	0	0.00	0	0
359	Other Communication Services	22,538	15,097	0	0.00	12,000	0.00	0	0
480	COMPUTER HARDWARE	71,168	19,802	28,867	0.00	8,867	0.00	0	0
550	* OVER $ 5000 DEPR. TECH	20,650	0	0	0.00	0	0.00	0	0

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200 SPECIAL REVENUE FUNDS									
Total Function 2660 TECHNOLOGY SERVICES		**123,281**	**40,585**	**28,867**	**0.00**	**20,867**	**0.00**	**0**	**0**
Function 3100 FOOD SERVICES									
112	CLASSIFIED SALARIES	208,408	213,396	227,645	6.75	205,875	5.75	0	0
114	MANAGERIAL SALARIES	76,519	79,580	81,967	1.00	86,885	1.00	0	0
122	CLASSIFIED SUBSTITUTES	0	942	0	0.00	0	0.00	0	0
211	PERS/EMPLOYER CONTRIBUTION T1/2	5,271	5,429	11,453	0.00	10,396	0.00	0	0
212	PERS EMP 6% MATCH	17,041	17,053	18,577	0.00	17,566	0.00	0	0
213	PERS UAL-Bond	43,441	35,336	40,780	0.00	38,560	0.00	0	0
215	HSA	480	720	720	0.00	720	0.00	0	0
216	PERS EMPLOYER CONTRIBUTION OPSRP	11,726	11,632	29,719	0.00	23,780	0.00	0	0
220	SOCIAL SECURITY	21,610	22,134	23,382	0.00	22,009	0.00	0	0
231	WORKERS COMPENSATION	8,476	5,612	5,731	0.00	6,062	0.00	0	0
232	UNEMPLOYMENT	412	5,125	611	0.00	288	0.00	0	0
233	PFMLI	1,065	1,157	1,222	0.00	1,151	0.00	0	0
240	EMPLOYEE BENEFITS	68,818	67,050	69,149	0.00	57,420	0.00	0	0
241	DENTAL VISION	6,048	4,964	4,857	0.00	4,428	0.00	0	0
242	403B	0	0	1,639	0.00	0	0.00	0	0
245	DISTRICT PAID VOLUNTARY INS	118	118	118	0.00	118	0.00	0	0
322	REPAIR AND MAINTENANCE	6,300	0	10,000	0.00	5,000	0.00	0	0
328	GARBAGE	31,913	32,605	30,000	0.00	30,000	0.00	0	0
342	TRAVEL	212	(336)	1,000	0.00	1,000	0.00	0	0
351	TELEPHONE	1,853	2,025	2,000	0.00	2,000	0.00	0	0
389	NON INSTRUCTIONAL PROFESSIONAL & TECH	247	1,256	0	0.00	0	0.00	0	0
392	ESS Classified Substitutes	6,894	6,700	3,000	0.00	3,000	0.00	0	0
410	SUPPLIES	7,238	3,843	5,000	0.00	4,245	0.00	0	0
415	COMMODITIES	0	0	35,000	0.00	35,000	0.00	0	0
450	FOOD	409,991	459,996	381,000	0.00	370,000	0.00	0	0
460	NON CONSUMABLE SUPPLIES	6,409	405	2,000	0.00	3,000	0.00	0	0
470	COMPUTER SOFTWARE	2,412	2,530	2,000	0.00	3,000	0.00	0	0
640	DUES AND FEES	2,252	4,040	3,000	0.00	4,000	0.00	0	0
Total Function 3100 FOOD SERVICES		**945,154**	**983,311**	**991,571**	**7.75**	**935,500**	**6.75**	**0**	**0**
Function 3300 COMMUNITY SERVICES									
310	PROFESSIONAL AND TECHNICAL SERVICES	32,798	2,864	42,000	0.00	33,000	0.00	0	0

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 200	**SPECIAL REVENUE FUNDS**									
Function 3300	**COMMUNITY SERVICES**									
342	TRAVEL		0	2,527	0	0.00	2,500	0.00	0	0
410	SUPPLIES		19,873	27,736	15,000	0.00	14,300	0.00	0	0
460	NON CONSUMABLE SUPPLIES		1,648	0	0	0.00	0	0.00	0	0
Total Function 3300	**COMMUNITY SERVICES**		**54,319**	**33,127**	**57,000**	**0.00**	**49,800**	**0.00**	**0**	**0**
Function 4150	**BLDG ACQUISITION, CONTR. & IMPROVEMENT**									
520	* OVER $5000 BUILDING ACQUISITION		317,786	50,000	0	0.00	0	0.00	0	0
Total Function 4150	**BLDG ACQUISITION, CONTR. & IMPROVEMENT**		**317,786**	**50,000**	**0**	**0.00**	**0**	**0.00**	**0**	**0**
Function 5110	**DEBT SERVICE**									
610	REDEMPTION OF PRINCIPAL		55,013	101,169	101,169	0.00	125,857	0.00	0	0
Total Function 5110	**DEBT SERVICE**		**55,013**	**101,169**	**101,169**	**0.00**	**125,857**	**0.00**	**0**	**0**
Function 5400	**PERS UAL LUMP SUM PAYMENT TO PERS**									
680	PERS UAL LUMP SUM PAYMENT TO PERS		0	0	1,000,000	0.00	1,000,000	0.00	0	0
Total Function 5400	**PERS UAL LUMP SUM PAYMENT TO PERS**		**0**	**0**	**1,000,000**	**0.00**	**1,000,000**	**0.00**	**0**	**0**
Function 6110	**OPERATING CONTINGENCY**									
810	PLANNED RESERVE		0	0	0	0.00	14,477	0.00	0	0
Total Function 6110	**OPERATING CONTINGENCY**		**0**	**0**	**0**	**0.00**	**14,477**	**0.00**	**0**	**0**
Function 7000	**UNAPPROPRIATED ENDING FUND BALANCE**									
820	RESERVED FOR NEXT YEAR		4,598,592	4,621,073	2,222,958	0.00	1,916,969	0.00	0	0
Total Function 7000	**UNAPPROPRIATED ENDING FUND BALANCE**		**4,598,592**	**4,621,073**	**2,222,958**	**0.00**	**1,916,969**	**0.00**	**0**	**0**
Total Fund 200	**SPECIAL REVENUE FUNDS**		10,848,662	10,522,265	9,411,953	37.22	8,845,291	30.87	0	0

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DEBT SERVICE FUNDS






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Sat, Sept 21, 2025
3:00-5:00pm
Azalea Park Brookings, OR



300 FUND-DEBT SERVICE FUND

The Debt Service Fund provides a means to receive money and make payments on principal and interest allocated from our taxpayers (through property taxes) to repay the General Obligation Bond debt associated with the voter-approved construction bond levy. The district paid the final payment on its General Obligation Bond during the 20/21 school year.

Brookings-Harbor School Dist. 17C
629 Easy Street Brookings, OR 97415

Resources Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 300	**DEBT SERVICE - PERS REFINANCING**								
1970	SERVICES PROVIDED OTHER FUNDS	1,292,812	1,357,682	1,420,903	0.00	1,492,198	0.00	0	0
Total Fund 300	**DEBT SERVICE - PERS REFINANCING**	**1,292,812**	**1,357,682**	**1,420,903**	**0.00**	**1,492,198**	**0.00**	**0**	**0**

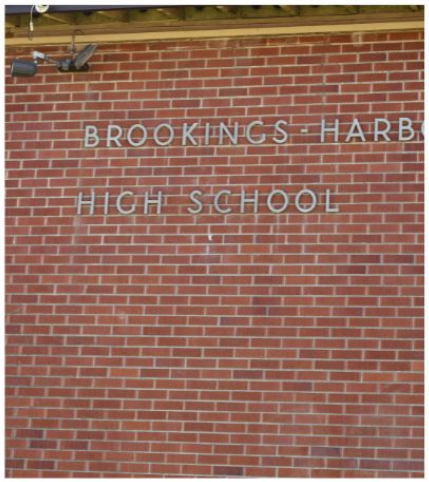
Brookings-Harbor School Dist. 17C
629 Easy Street Brookings, OR 97415

Requirements Report

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 300	**DEBT SERVICE - PERS REFINANCING**									
Function 5110	**DEBT SERVICE**									
	610	REDEMPTION OF PRINCIPAL	995,000	1,115,000	1,240,000	0.00	1,380,000	0.00	0	0
	621	REGULAR INTEREST	297,812	242,682	180,903	0.00	112,198	0.00	0	0
600		**OTHER OBJECTS**	**1,292,812**	**1,357,682**	**1,420,903**	**0.00**	**1,492,198**	**0.00**	**0**	**0**
Total Function 5110		**DEBT SERVICE**	**1,292,812**	**1,357,682**	**1,420,903**	**0.00**	**1,492,198**	**0.00**	**0**	**0**
Total Fund 300		**DEBT SERVICE - PERS REFINANCING**	1,292,812	1,357,682	1,420,903	0.00	1,492,198	0.00	0	0

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CAPITAL PROJECT FUNDS


BROOKINGS-HARB
HIGH SCHOOL


HOME OF THE BRUINS




AZALEA SCHOOL




KALMIOPSIS SCHOOL

400 FUND-CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for financial resources used to acquire and/or construct major capital facilities (other than those of proprietary funds or trust funds). All seismic retrofit grants reside in this fund.

Brookings-Harbor School Dist. 17C
629 Easy Street Brookings, OR 97415

Resources Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 410	**CAPITAL PROJECTS**								
1970	SERVICES PROVIDED OTHER FUNDS	4,090.00	5,985.00	0.00	0.00	0.00	0.00	0.00	0.00
1990	MISCELLANEOUS INCOME	0.00	101,995.00	0.00	0.00	0.00	0.00	0.00	0.00
5200	INTERFUND TRANSFER	100,000.00	220,000.00	220,000.00	0.00	50,000.00	0.00	0.00	0.00
5400	BEGINNING FUND BALANCE	355,594.53	310,513.65	219,000.00	0.00	247,169.00	0.00	0.00	0.00
Total Fund 410	**CAPITAL PROJECTS**	**459,684.53**	**638,493.65**	**439,000.00**	**0.00**	**297,169.00**	**0.00**	**0.00**	**0.00**

Brookings-Harbor School Dist. 17C
629 Easy Street Brookings, OR 97415

Requirements Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 410 CAPITAL PROJECTS									
Function 4150 BLDG ACQUISITION, CONTR. & IMPROVEMENT									
383	ARCHITECT/ENGINEERING SERVICES	7,385	4,400	0	0.00	0	0.00	0	0
389	NON INSTRUCTIONAL PROFESSIONAL & TECH	13,490	0	200,000	0.00	0	0.00	0	0
520	* OVER $5000 BUILDING ACQUISITION	0	255,998	170,000	0.00	250,000	0.00	0	0
530	* OVER $5000 NOT BLD IMPROVEMENTS	128,296	357,761	0	0.00	0	0.00	0	0
Function 7000 UNAPPROPRIATED ENDING FUND BALANCE									
820	RESERVED FOR NEXT YEAR	318,817	24,659	69,000	0.00	47,169	0.00	0	0
Total Fund 410 CAPITAL PROJECTS		467,988	642,819	439,000	0.00	297,169	0.00	0	0

Resources Report

		FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 412	**TRACK & FIELD PROJECT**								
1920	CONTRIBUTIONS AND DONATIONS F	264,460.77	1,164,810.39	0.00	0.00	0.00	0.00	0.00	0.00
5200	INTERFUND TRANSFER	0.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
5400	BEGINNING FUND BALANCE	8,303.57	8,303.57	0.00	0.00	96,021.00	0.00	0.00	0.00
Total Fund 412	**TRACK & FIELD PROJECT**	**272,764.34**	**1,173,113.96**	**100,000.00**	**0.00**	**196,021.00**	**0.00**	**0.00**	**0.00**

			FY23-24 Actuals	FY24-25 Actuals	FY25-26 Adopted	FY25-26 FTE	FY26-27 Proposed	FY26-27 Proposed FTE	FY26-27 Approved	FY26-27 Adopted
Fund 412	**TRACK & FIELD PROJECT**									
Function 4150	BLDG ACQUISITION, CONTR. & IMPROVEMENT									
530	* OVER $5000 NOT BLD IMPROVEMENTS		264,461	1,168,789	0	0.00	0	0.00	0	0
Function 7000	UNAPPROPRIATED ENDING FUND BALANCE									
820	RESERVED FOR NEXT YEAR		0	0	100,000	0.00	196,021	0.00	0	0
Total Fund 412	**TRACK & FIELD PROJECT**		264,461	1,168,789	100,000	0.00	196,021	0.00	0	0

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APPENDIX






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Sat, Sept 21, 2025
3:00-5:00pm
Azalea Park Brookings, OR



APPENDIX

BROOKINGS-HARBOR SCHOOL DISTRICT

About | Schools & Programs | School Board | Family Resources |

School Board » Budget Committee and Budget Information

Budget Committee and Budget Information

26 27 Adopted Budget Committee Calendar

NOTICE OF BUDGET COMMITTEE MEETING



A public meeting of the Budget Committee of the Brookings-Harbor School District 17C, County of Curry, and State of Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027 will take place on May 26, 2026 at 5:30 PM in Room 51 at Kalmiopsis Elementary School, 650 Easy Street, Brookings, Oregon 97415. The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. You will also be able to watch a livestream of the meeting from our BHSD you tube link @ http://www.youtube.com/@bhsdyoutube528

A second meeting may take place on June 2, 2026 if necessary. A copy of the budget may be obtained by request on or after 12 p.m., May 22, 2026. To request the copy email dedec@brookings.k12.or.us.

Published online April 27, 2026.

NOTICE OF BUDGET COMMITTEE MEETING

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5/13 &5/20/2026 Pilot 426235








AZALEA
MIDDLE SCHOOL
Bruin
PRIDE
Azalea Middle School



