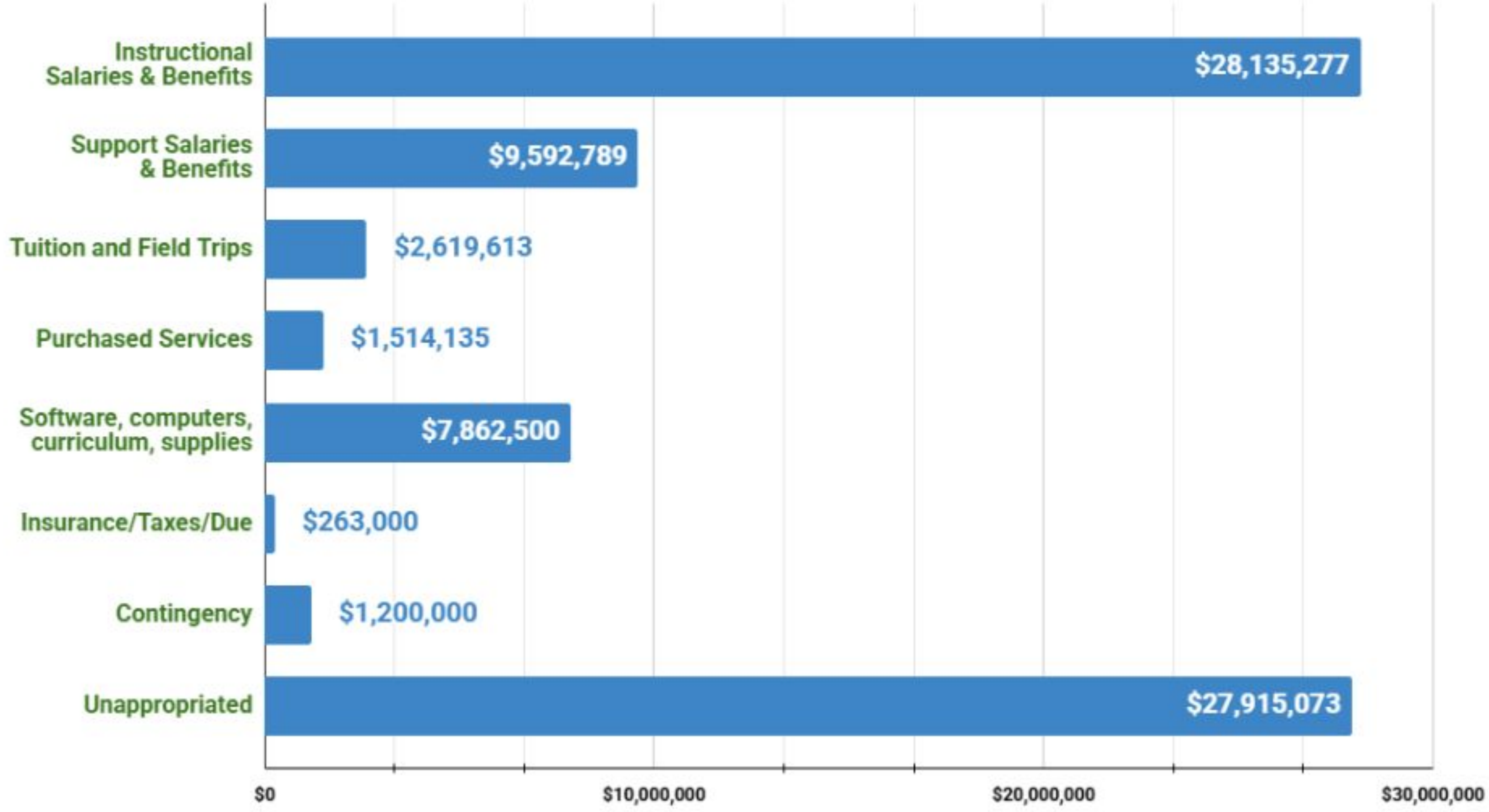
BCS 2026-27 Adopted Budget

BWA 2026-27 Adopted Budget

BWA Adopted Budget Expenditures 2026-27



BWA 2026-27 REVENUES

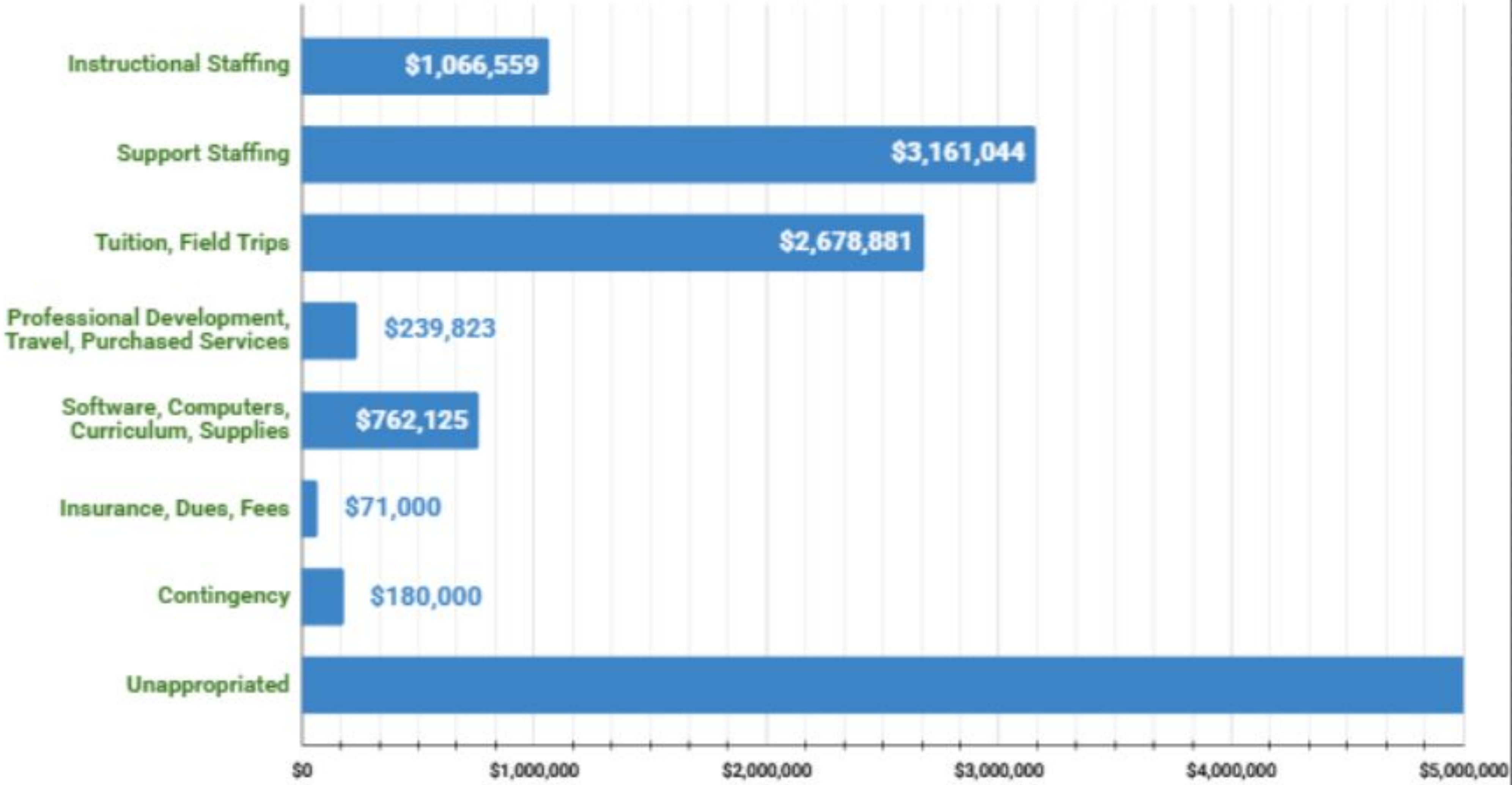
REVENUES	2025-26 Adopted Budget	2025-26 Projected	2026-27 Adopted Budget	
Total ADMw Revenue	$36,463,664	$38,046,907	$45,485,237	State School Fund revenues from ADMw
State School Fund - Prior Year Adjustment	$0	-$738,355	$0	
Summer School / Field Trip Tuition	$23,000	$23,000	$23,000	Student-paid fees
Interest	$750,000	$1,056,400	$1,100,000	Savings/checking account interest
Recovery of Expenditures & Misc. Revenues	$60,000	$19,333	$36,500	Student fees/reimbursements, vendor credits, etc.
Service Contract-BSD- SPED	$3,355,804	$3,524,028	$4,284,966	30.0 FTE SPED staff
Grants - Outdoor School, ELL	$25,000	$45,000	$46,241	Outdoor School
Grants - State	$8,135	$9,311	$9,691	Early Intervention Grant
Measure 98 Funds	$975,636	$1,184,172	$1,232,506	HIgh School Success Grant
Beginning Fund Balance	$21,714,282	$26,821,102	$26,921,695	
Total BWA Revenues	**$63,375,522**	**$69,990,898**	**$79,139,837**	

BWA 2026-27 EXPENDITURES

EXPENDITURES		2025-26 Adopted Budget	2025-26 Projected	2026-27 Adopted Budget	% of Budget	
Instruction - 1000						
Object 100	Instructional Salary	$16,999,578	$16,498,367	$18,579,645	23.5%	Instructional salaries, stipends
Object 200	Payroll Costs	$9,223,978	$8,500,610	$9,555,631	12.1%	PERS, health insurance, taxes
Object 300	Tuition and Field Trips	$1,973,281	$1,226,399	$2,619,614	3.3%	Field trips, student activity fees, tuition, travel
Object 400	Supplies & Materials	$101,500	$112,246	$94,000	0.1%	Office supplies/furniture, computers, software
Object 600	Dues	$6,000	$14,199	$17,500	0.0%	Dues, memberships
Support - 2000						
Object 100	Support Salary	$5,555,107	$5,850,933	$6,381,844	8.1%	Support salaries, stipends
Object 200	Payroll Costs	$2,959,259	$2,907,461	$3,210,945	4.1%	PERS, health insurance, taxes
Object 300	Purchased Services	$1,939,193	$1,616,656	$1,514,135	1.9%	Leases, utilities, phones, marketing, travel, purchased services
Object 400	Supplies and Materials	$5,653,229	$6,115,986	$7,718,500	9.8%	Office supplies/furniture, computers, software
Object 600	Insurance/Taxes/Dues	$229,740	$226,345	$245,500	0.9%	Insurance, taxes, dues, memberships
Building Acquisition - 4000						
Object 500	Depreciable Assets	$270,000	$0	$50,000	0.1%	
Contingency - 6000						
Object 700	Operating Contingency	$500,000	$0	$500,000	0.6%	
Object 800	Contingency - Baker City Office	$300,000	$0	$300,000	0.4%	
Object 800	Contingency - Technology	$400,000	$0	$400,000	0.5%	
Unappropriated - Function 7000		$17,264,656	$26,821,102	$27,915,073	35.3%	Ending Fund Balance
Total BWA Expenditures		**$63,375,521**	**$69,890,305**	**$79,102,386**	**100%**	

BEC 2026-27 Adopted Budget

BEC Adopted Budget Expenditures 2026-27



BEC 2026-27 REVENUES

REVENUES	2025-6 Adopted Budget	2025-26 Projected	2026-27 Adopted Budget	
State School Support - ADMw	$6,318,729	$6,376,440	$6,914,805	State School Fund revenues from ADMw
State School Fund - Prior Year Adjustment	$150,000	-$486,089	$0	
Interest	$200,000	$243,023	$240,000	Savings/checking account interest
Miscellaneous Income	$1,200	$821	$1,200	Student fees/reimbursements, vendor credits, etc.
State Grants	$1,552	$1,702	$1,771	Early Intervention Grant
Measure 98 Funds	$440,279	$501,380	$482,874	Student Investment Account Grant
Student Investment Account	$443,261	$477,617	$497,112	HIgh School Success Grant
Beginning Fund Balance	$5,067,480	$6,687,988	$6,861,974	
Total BEC Revenues	**$12,622,501**	**$13,802,881**	**$14,999,736**	

BEC 2026-27 EXPENDITURES

EXPENDITURES		2025-6 Adopted Budget	2025-26 Projected	2026-27 Adopted Budget	% of Budget	
Instruction 1000						
Object 100	Instructional Staffing	$801,460	$653,583	$705,016	4.70%	Instructional Salaries
Object 200	Payroll Costs	$384,713	$322,492	$361,542	2.41%	PERS, health insurance, taxes
Object 300	Tuition	$2,852,040	$2,448,960	$2,678,881	17.86%	Tuition, field trips
Object 400	Supplies and Materials	$376,554	$249,707	$312,500	2.08%	Textbooks, supplies
Object 600	Insurance/Taxes/Dues	$15,000	$17,111	$25,000	0.17%	Dues, memberships
Support 2000						
Object 100	Support Staffing	$1,746,958	$1,718,137	$2,064,079	13.76%	Support Salaries
Object 200	Payroll Costs	$1,042,641	$860,894	$1,096,965	7.31%	PERS, health insurance, taxes
Object 300	Purchased Services	$241,113	$242,784	$239,823	1.60%	Leases, utilities, phones, marketing, travel, purchased services
Object 400	Supplies and Materials	$340,050	$398,058	$449,625	3.00%	Office supplies/furniture, computers, software
Object 600	Insurance/Taxes/Dues	$34,647	$29,131	$46,000	0.31%	Insurance, taxes, dues, memberships
Contingency - 6000		$180,000	$0	$180,000	1.20%	
Unappropriated - 7000		$4,607,325	$6,687,988	$6,840,304	45.60%	Ending Fund Balance
Total BEC Expenditures		**$12,622,501**	**$13,628,845**	**$14,999,736**	**100%**	