



Clackamas
EDUCATION SERVICE DISTRICT
2024-2025
ADOPTED BUDGET

July 1, 2024

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Memorandum No. 1794

May 15, 2024

TO: Clackamas Education Service District Budget Committee Members
FROM: Larry Didway, Superintendent
RE: 2024-5 BUDGET MESSAGE

Dear Members of the Budget Committee,

We are delighted to submit the proposed budget for the 2024-25 fiscal year for the Clackamas Education Service District. This budget has been meticulously prepared with a strong commitment to educational excellence, equity integration in all programs, and robust regional collaboration.

As mandated by the Oregon State Statute, the mission of Education Service Districts is to support the Oregon Department of Education and local school districts in achieving the state's educational goals by delivering equitable, high-quality, cost-effective, and regionally responsive educational services. The formulation of this budget was a collaborative endeavor, involving insights from various advisory groups, chief administrators, and the boards of our component school districts, ensuring it aligns with our mission to support our students, families, and districts with the highest caliber of programs available.

The recent years have brought about a series of challenges for our community's schools and students, ranging from staffing shortages and regulatory changes to economic uncertainties and enrollment declines. Despite these hurdles, we have remained focused on student needs, leveraging our committed staff, creative leadership, and community cooperation to navigate these turbulent times.

Our ongoing commitment is to ensure that all children in Clackamas County have the opportunity to achieve their fullest potential. CESD takes pride in being a key facilitator, collaborator, and supporter in these endeavors. Your role as budget committee members is crucial in maintaining our accountability and effectiveness, and we are thankful for your expertise and dedication in helping us shape a budget that effectively allocates resources to support our educators, students, and families.

This budget proposal includes input from our program advisory committees, business managers, and superintendents from our component school districts. It supports a variety of essential services, including professional development, mental health initiatives, migrant education, career and technical education, special education, and more. The budget also details our General Fund allocation which adheres to the decisions made by local school district boards regarding the CESD local service plan.

Additionally, due to the financial uncertainties ahead, we have prudently placed \$1,500,000 in contingency funds to address emergent needs. This proposed budget is compliant with the Oregon local budget law ORS 294.305-565 and follows the organizational and formatting standards required by the Oregon Department of Education.

As we continue to navigate these uncertain times, our focus remains steadfast on being proactive and responsive to the needs of our districts. We are optimistic about our collective future and remain vigilant in our commitment to our mission.

We look forward to discussing the details of this budget with you at the upcoming committee meeting and are eager to hear your insights and suggestions.

**CLACKAMAS EDUCATION SERVICE DISTRICT
BOARD AND BUDGET COMMITTEE**

Budget for the Fiscal Year Beginning July 1, 2024
Prepared under the direction of the Board of Directors, the Budget Committee, and Clackamas ESD Staff

BOARD OF DIRECTORS

Wade Byers	Zone I	Term Ends June 30, 2025
Len Mills	Zone II	Term Ends June 30, 2027
Greg McKenzie (Chair)	Zone III	Term Ends June 30, 2025
Jon Eyman	Zone IV	Term Ends June 30, 2025
Susan Trone	Zone V	Term Ends June 30, 2027
Nadene Duffield	At-Large	Term Ends June 30, 2025
Linda Brown (Vice Chair)	At Large	Term Ends June 30, 2027

BUDGET COMMITTEE

Tim Behrens	Colton School District
Matt Parkin	Gladstone School District
Jena Benologa	North Clackamas School District
Ken Riedel	Estacada School District
Dan Schumaker	West Linn-Wilsonville School District

CLACKAMAS ESD STAFF

Larry Didway	Superintendent
Ewan Brawley	Assistant Superintendent
Jared Hayes	Director, School Age Special Education Services
Dawnnesha Lasuncet	Equity and Inclusion Coordinator
Jeremy Pietzold	Chief Information Officer
Carey Pinto	Chief Financial Officer
Chelsi Reno	Director, Human Resources
Shirley Skidmore	Director, Strategic Communications
Sara Snow	Early Learning Assistant Director for Special Education
Brett Walker	Early Learning Assistant Director for Early Childhood Programs

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF APPROPRIATIONS**

			Actual 2021-2022	Actual 2022-2023	Adopted 2023-2024	Adopted 2024-2025
General Fund						
100	1000	Instruction	\$ 7,344,997	\$ 8,744,846	\$ 10,693,066	\$ 10,966,527
100	2000	Support Services	7,603,254	8,019,563	11,023,612	11,741,274
100	5100	Debt Service	1,096,044	1,119,248	1,547,246	1,989,428
100	5200	Transfer of Funds	-	-	1,300,000	1,500,000
100	5300	Payments to Local Education Agencies	14,103,195	14,362,634	16,000,000	17,000,000
100	6100	Contingency	-	-	1,000,000	1,500,000
100	7000	Unappropriated Ending Fund Balance	-	-	-	-
			\$ 30,147,490	\$ 32,246,291	\$ 41,563,924	\$ 44,697,229
Special Revenue Fund						
201	3500	060 CCR&R Training	1,800	4,957	224,504	224,504
202	1140	030 Head Start Pre-K Program	3,130,369	3,943,824	4,603,609	4,692,896
203	1260	060 EI/ECSE	15,011,527	17,286,338	18,382,314	19,847,511
204	3500	030 Child Care Res and Referral	681,192	1,010,291	1,420,658	1,581,518
207	2540	060 ESSER	613,993	1,245,466	1,500,000	-
208	3500	065 Early Childhood Mental Health	-	-	-	300,000
209	2649	030 OEA Wellness Grant	26,341	35,992	45,000	45,000
210	2130	030 Menstrual Dignity HB 3294	-	961	20,000	20,000
213	1260	060 Student Teachers	-	-	2,900	2,904
215	1294	065 Parrott Creek Program	230,406	186,580	331,346	331,615
219	1220	065 Heron Creek K-12 Therapeutic Program	5,140,268	7,032,351	8,646,214	9,250,000
222	2210	052 Regional Educator Network Grant	998,112	2,761,892	3,871,569	3,871,569
226	2219	060 Extended Assessment Training	-	-	1,107	1,109
227	2126	060 Transitions Network Facilitation	158,655	169,829	190,935	190,935
228	2126	060 RTAP	-	-	-	62,000
229	2190	060 IDEA Enhancement Grant	-	-	4,985	4,985
230	2520	052 Miscellaneous Grants	6,135	430	2,130,385	2,130,385
232	2219	030 HB 3499 English Learner	125,959	283,337	307,000	37,000
233	2219	051 Student Success Act	1,312,254	2,376,107	2,035,462	2,035,462
234	2210	030 SSPS Grant	109,952	120,916	144,966	170,811

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF APPROPRIATIONS**

				Actual	Actual	Adopted	Adopted		
				2021-2022	2022-2023	2023-2024	2024-2025		
Special Revenue Fund (Continued)									
235	2130	030	School Health Service Planning Grant	118,063	161,850	60,000	60,000		
236	3300	030	Native Engagement Grant	-	120,750	124,990	124,990		
237	1260	065	EI/ECSE - ESSER Phase II & III	88,780	83,221	900,000	25,000		
238	2130		Justice for Black Lives	-	-	100,000	100,000		
241	2210	030	Contracted Services - Teaching & Learning	-	-	-	-		
244	2633	053	Contracted Services - Communications	-	-	85,000	85,000		
245	5350	054	Contracted Services - Fiscal Services	14,864	54,437	200,000	200,000		
246	1222	060	Contracted Services - Special Education	602,373	994,516	1,466,614	1,602,057		
248	2669	095	Contracted Services - Technology Services	329,330	251,915	594,058	670,618		
250	2117	030	Migrant Program Services Summer	185,220	208,983	355,965	355,965		
254	1290	030	Migrant Education Services Pre-K	4,845	9,326	32,000	32,000		
256	2117	030	Migrant Education Services Regular	659,643	871,063	1,200,000	1,200,000		
260	2629	030	Clack Tech Ed Consort (C-TEC)	677,901	1,327,030	1,193,086	1,193,086		
265	2629	030	WIOA	437,914	414,889	672,246	672,246		
266	1299	030	YDD Reengagement Opportunity Grant	45,571	86,478	152,000	152,000		
269	2629	030	Emerg Operations Grant	124,821	137,100	179,702	-		
273	2130	030	Nursing Services	84,180	104,023	126,542	132,875		
278	2214	060	Special Ed Support	16,500	2,714	89,100	89,100		
280	2520	054	Community Summer Enrichment Grant	17,137,534	32,324,752	-	-		
283	1222	060	Special Ed Donation Program	-	3,410	19,000	19,000		
285	1290	060	ECSE Donation Program	-	-	15,087	15,087		
293	2213	030	County Wide Sub Training	326	36,044	3,000	3,000		
294	2640	052	Grow Your Own Grant	199,999	340,761	350,000	-		
295	2640	052	Recruitment & Retention	-	402,122	-	-		
				\$ 48,274,825	\$ 74,394,653	\$ 51,781,344	\$ 51,532,228		
Debt Service Fund									
300	-	5110	-	051	Debt Service Funds	1,785,638	1,855,198	1,928,572	2,005,284
				\$ 1,785,638	\$ 1,855,198	\$ 1,928,572	\$ 2,005,284		

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF APPROPRIATIONS**

				Actual 2021-2022	Actual 2022-2023	Adopted 2023-2024	Adopted 2024-2025
Capital Projects Fund							
410	-	4150	- 054 Facility Acquisition/Imprvmt	107,422	899,211	11,815,000	7,500,000
				\$ 107,422	\$ 899,211	\$ 11,815,000	\$ 7,500,000
Enterprise Fund							
508	1222	060	Medicaid Bill Consortium	350,635	485,152	638,575	638,575
511	2219	030	REN Miscellaneous Events	1,013	1,319	56,000	56,000
512	2213	030	Instructional Staff Train	224	10,800	299,999	540,000
518	2229	095	Technical Services	259,796	363,328	611,132	657,916
520	2574	054	Printing Services	286,969	360,959	439,610	458,976
530	2660	095	Technology Services	821,402	931,539	1,677,760	1,576,660
535	2660	095	School Information System	1,346,539	1,296,738	1,970,471	2,126,380
				\$ 3,066,578	\$ 3,449,835	\$ 5,693,547	\$ 6,054,507
Internal Service Fund							
609	2545	054	Car Pool Services	29,418	34,608	136,440	136,440
610	2540	054	Fixed Operating Services	801,060	819,336	1,004,621	1,212,352
611			Clackamas Early Learning Center	-	-	-	810,000
625	2660	095	Network Operating Services	547,556	568,594	1,040,683	1,244,457
660	2520	054	Insurance Reserve Services	100,080	161,579	590,000	590,000
				\$ 1,478,114	\$ 1,584,116	\$ 2,771,744	\$ 3,993,249
Trust and Agency Fund							
720	-	2640	- 052 Sick Leave Pool - Class	-	-	49,043	49,186
722	-	2640	- 052 Sick Leave Pool - Admin/Conf	-	-	60,805	60,983
725	-		Family Matters	-	288	10,000	10,000
730	-	2329	- 054 Sunshine Fund	1,384	1,863	36,000	36,000
742	-	2690	- 000 Estacada SDM/SWD Unspent Funds	-	-	45,125	-
				\$ 1,384	\$ 2,151	\$ 200,973	\$ 156,169
Total All Funds				\$ 84,861,450	\$ 114,431,457	\$ 115,755,104	\$ 115,938,666

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF GENERAL FUND**

<u>Resources</u>		Actual 2021-2022	Actual 2022-2023	Adopted 2023-2024	Adopted 2024-2025
Local Sources	1000	\$ 20,760,762	\$ 24,023,737	\$ 22,648,866	\$ 23,950,627
Intermediate Sources	2000	3,278	19,415	10,000	10,000
State Sources	3000	9,343,829	11,193,689	11,472,388	12,853,932
Federal Sources	4000	4,567	-	-	-
Lease Purchase Receipts	5100	-	-	-	-
Interfund Transfers	5200	-	-	-	450,000
Sale of Assets	5300	-	-	1,500,000	1,500,000
Beginning Fund Balance	5400	13,671,391	13,636,338	8,400,000	8,400,000
		<u>\$ 43,783,828</u>	<u>\$ 48,873,178</u>	<u>\$ 44,031,254</u>	<u>\$ 47,164,559</u>
 <u>Requirements</u>					
Instruction	1000	\$ 7,344,997	\$ 8,744,846	\$ 10,693,066	\$ 10,966,527
Support Services	2000	7,603,254	8,019,563	11,023,612	11,741,274
Debt Service	5100	1,096,044	1,119,248	1,547,246	1,989,428
Transfer of Funds	5200	-	-	1,300,000	1,500,000
Payments to Local Education Agencies	5300	14,103,195	14,362,634	16,000,000	17,000,000
Contingency	6100	-	-	1,000,000	1,500,000
Unappropriated Ending Fund Balance	7000	13,636,338	16,626,887	2,467,330	2,467,330
		<u>\$ 43,783,828</u>	<u>\$ 48,873,178</u>	<u>\$ 44,031,254</u>	<u>\$ 47,164,559</u>

**CLACKAMAS EDUCATION SERVICE DISTRICT
GENERAL FUND RESOURCE COMPARISON**

		Actual	Actual	Adopted	Adopted	Increase/ -Decrease	% Change	% Total Budget Resources
		2021-2022	2022-2023	2023-2024	2024-2025			
Local Sources								
1111	Current Year's Levy	\$ 18,631,065	\$ 19,620,002	\$ 19,800,000	\$ 20,793,500	\$ 993,500	5.02%	44.09%
1112	Prior Years' Taxes	196,967	348,694	275,500	275,500	-	0.00%	0.58%
1113	Multnomah County	9,614	-	-	-	-	0.00%	0.00%
1114	Payments in Lieu of Property Taxes	3,797	6,334	1,600	1,600	-	0.00%	0.00%
1190	Interest on Tax Collections	50,324	41,222	60,000	60,000	-	0.00%	0.13%
1314	Flow Through Funds	1,043,984	994,035	1,100,000	1,146,750	46,750	4.25%	2.43%
1510	Earnings on Investments	(243,342)	896,630	400,000	561,511	161,511	40.38%	1.19%
1910	Rent	-	-	-	-	-	0.00%	0.00%
1920	Donations	-	-	-	-	-	0.00%	0.00%
1940	Services Provided Other LEAs	-	-	80,766	80,766	-	0.00%	0.17%
1960	Prior Year Expenses Recovery	6,135	12,630	-	-	-	0.00%	0.00%
1980	Fees Charged to Grants	1,057,831	1,992,763	900,000	1,000,000	100,000	11.11%	2.12%
1999	Miscellaneous Revenue	4,388	111,426	31,000	31,000	-	0.00%	0.07%
		<u>20,760,762</u>	<u>24,023,737</u>	<u>22,648,866</u>	<u>23,950,627</u>	<u>1,301,761</u>	<u>5.75%</u>	<u>50.78%</u>
Intermediate Sources								
2199	Other Intermediate	3,278	19,415	10,000	10,000	-	0.00%	0.02%
		<u>3,278</u>	<u>19,415</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>0.00%</u>	<u>0.02%</u>
State Sources								
3101	State Replacement	9,343,474	11,192,531	\$ 11,472,388	12,853,932	1,381,544	12.04%	27.25%
3104	State Timber	355	1,158	-	-	-	0.00%	0.00%
3299	Other Restricted State	-	-	-	-	-	0.00%	0.00%
		<u>9,343,829</u>	<u>11,193,689</u>	<u>11,472,388</u>	<u>12,853,932</u>	<u>1,381,544</u>	<u>12.04%</u>	<u>27.25%</u>
Federal Sources								
4800	Federal Forest Fees	4,568	-	-	-	-	0.00%	0.00%
		<u>4,568</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>0.00%</u>
Other Sources								
5100	Lease Purchase Receipts	-	-	-	-	-	0.00%	0.00%
5200	Interfund Transfer	-	-	-	450,000	450,000	0.00%	0.95%
5350	Sale of Fixed Assets	-	-	1,500,000	1,500,000	-	0.00%	3.18%
5400	Beginning Fund Balance	13,671,391	13,636,338	8,400,000	8,400,000	-	0.00%	17.81%
		<u>13,671,391</u>	<u>13,636,338</u>	<u>9,900,000</u>	<u>10,350,000</u>	<u>450,000</u>	<u>4.55%</u>	<u>21.94%</u>
	Total Resources	<u>\$ 43,783,828</u>	<u>\$ 48,873,179</u>	<u>\$ 44,031,254</u>	<u>\$ 47,164,559</u>	<u>\$ 3,133,305</u>	<u>7.12%</u>	<u>100.00%</u>

**CLACKAMAS EDUCATION SERVICE DISTRICT
GENERAL FUND RESOURCES
ALLOCATION**

	Actual 2021-2022	Actual 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Increase/ -Decrease	% Change	% Total Budget Resources
State School Support Formula Funds							
1111 Current Year's Levy	\$ 18,631,065	\$ 19,620,002	\$ 19,800,000	\$ 20,793,500	\$ 993,500	5.02%	44.09%
1112 Prior Years' Taxes	196,967	348,694	275,500	275,500	-	0.00%	0.58%
1113 County Tax Sales for Back Taxes	9,614	-	-	-	-	-	0.00%
1114 Payments in Lieu of Property Taxes	3,797	6,334	1,600	1,600	-	0.00%	0.00%
1190 Interest on Tax Collections	50,324	41,222	60,000	60,000	-	0.00%	0.13%
2199 Intermediate Sources	3,278	19,415	10,000	10,000	-	-	-
3101 State Replacement	9,343,474	11,192,531	11,472,388	12,853,932	1,381,544	12.04%	27.25%
3104 State Timber	355	1,158	-	-	-	-	0.00%
3299 Other State Revenue	-	-	-	-	-	-	0.00%
4800 Federal Forest Fees	4,568	-	-	-	-	-	0.00%
	<u>28,243,442</u>	<u>31,229,357</u>	<u>31,619,488</u>	<u>33,994,532</u>	<u>2,375,044</u>	<u>7.51%</u>	<u>72.08%</u>
Non State School Support Formula Funds							
1314 Flow Through Funds	1,043,984	994,035	1,100,000	1,146,750	46,750	4%	2.43%
1510 Earnings on Investments	(243,342)	896,630	400,000	561,511	161,511	40%	1.19%
1910 Rent	-	-	-	-	-	-	0.00%
1920 Donations	-	-	-	-	-	-	0.00%
1940 Services Provided Other LEAs	-	-	80,766	80,766	-	0%	0.00%
1960 Prior Year Expenses Recovery	6,135	12,630	-	-	-	-	0.00%
1980 Fees Charged to Grants	1,057,831	1,992,763	900,000	1,000,000	100,000	11%	2.12%
1999 Miscellaneous Local Resources	4,388	111,426	31,000	31,000	-	0%	0.07%
5100 Interfund Transfer	-	-	-	-	-	-	0.00%
5200 Interfund Transfer	-	-	-	450,000	450,000	-	0.95%
5350 Sale of Fixed Assets	-	-	1,500,000	1,500,000	-	0%	3.18%
	<u>1,868,995</u>	<u>4,007,485</u>	<u>4,011,766</u>	<u>4,770,027</u>	<u>758,261</u>	<u>18.90%</u>	<u>10.11%</u>
Beginning Fund Balance							
5400 Beginning Fund Balance	13,671,391	13,636,338	8,400,000	8,400,000	-	0.00%	17.81%
	<u>13,671,391</u>	<u>13,636,338</u>	<u>8,400,000</u>	<u>8,400,000</u>	<u>-</u>	<u>0.00%</u>	<u>17.81%</u>
Total Resources	<u>\$ 43,783,828</u>	<u>\$ 48,873,179</u>	<u>\$ 44,031,254</u>	<u>\$ 47,164,559</u>	<u>\$ 3,133,305</u>	<u>7.12%</u>	<u>100.00%</u>

Clackamas ESD

Resources Report

General Fund

Total: \$47,164,559

100 - General Fund	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
1000 - Revenue from Local Sources						
1111 - Current Year's Taxes	19,620,002	19,940,589	19,800,000	20,793,500	20,793,500	20,793,500
1112 - Prior Year's Taxes	348,694	183,944	275,500	275,500	275,500	275,500
1113 - County Tax for Back Taxes	-	10,149	-	-	-	-
1114 - Payments In Lieu of Property Taxes	6,334	15,509	1,600	1,600	1,600	1,600
1190 - Penalties and Interest on Taxes	41,222	25,860	60,000	60,000	60,000	60,000
1310 - Regular Day School Tuition	994,035	524,722	1,100,000	1,146,750	1,146,750	1,146,750
1510 - Earnings-LGIP Investments	896,630	943,746	400,000	561,511	561,511	561,511
1910 - Rentals	-	41	-	-	-	-
1941 - Services Provided Lea's	-	-	80,766	80,766	80,766	80,766
1960 - Prior Year Expenses Recovery	12,630	-	-	-	-	-
1980 - Fees Charged To Grants	1,992,763	788,150	900,000	1,000,000	1,000,000	1,000,000
1990 - Miscellaneous	26,377	338	-	-	-	-
1998 - Misc Revenue - SAIF	31,155	1,272	-	-	-	-
1999 - Miscellaneous Revenue	53,893	19,573	31,000	31,000	31,000	31,000
Total Object 1000:	24,023,737	22,453,892	22,648,866	23,950,627	23,950,627	23,950,627
2000 - Revenue From Intermediate Sources						
2199 - Hert TAX Revenue	19,415	14,830	10,000	10,000	10,000	10,000
3000 - Revenue From State Sources						
3101 - ST School Fund-Gen Support	11,192,531	11,155,817	11,472,388	12,853,932	12,853,932	12,853,932
3104 - State Timber Revenue	1,158	3,958	-	-	-	-
Total Object 3000:	11,193,689	11,159,775	11,472,388	12,853,932	12,853,932	12,853,932

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100 - General Fund	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
5000 - Other Sources						
5160 - Lease Purchase Receipts	603	-	-	-	-	-
5200 - Interfund Transfers	-	-	-	450,000	450,000	450,000
5350 - Gain/Loss Fix Asset Disp	-	-	1,500,000	1,500,000	1,500,000	1,500,000
5400 - Beginning Fund Balance	-	-	8,400,000	8,400,000	8,400,000	8,400,000
Total Object 5000:	603	-	9,900,000	10,350,000	10,350,000	10,350,000
9700 - Fund Balance						
9770 - Unreserved Fund Balance	13,636,338	16,626,888	-	-	-	-
Total Fund 100:	48,873,782	50,255,386	44,031,254	47,164,559	47,164,559	47,164,559

**CLACKAMAS EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS BY FUNCTION**

		<u>Actual</u> <u>2021-2022</u>	<u>Actual</u> <u>2022-2023</u>	<u>Adopted</u> <u>2023-2024</u>	<u>Adopted</u> <u>2024-2025</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Requirements</u>
<u>Resolution Programs</u>								
<u>Instruction</u>								
1222-060	LEEP Instruction	\$ 7,259,753	\$ 8,736,494	\$ 10,650,606	\$ 10,924,241	\$ 273,635	2.57%	24.44%
1223-060	LEEP Continuation	85,244	8,352	42,460	42,286	(174)	-0.41%	0.09%
		<u>7,344,997</u>	<u>8,744,846</u>	<u>10,693,066</u>	<u>10,966,527</u>	<u>273,461</u>	<u>2.56%</u>	<u>24.54%</u>
<u>Support Services</u>								
2114-060	eSIS Special Education Support	-	-	-	-	-	0.00%	0.00%
2130-030	Nursing Services	-	-	-	-	-	100.00%	0.00%
2142-060	Child Evaluation & Service Center	-	-	-	-	-	0.00%	0.00%
2148-060	EI/ECSE Evaluation Program	-	-	-	-	-	0.00%	0.00%
2210-030	Improvement of Instructional Services	933,608	1,017,226	1,340,493	1,390,136	49,643	3.70%	3.11%
2229-095	Technical Services	-	-	-	-	-	0.00%	0.00%
2245-040	Technology Specialist Services	-	-	-	-	-	0.00%	0.00%
2550-060	Pupil Transportation	2,687	9,105	30,000	30,000	-	0.00%	0.07%
2573-054	Delivery Services	47,923	47,635	63,226	54,039	(9,187)	-14.53%	0.12%
2574-054	Printing Services	-	-	-	-	-	0.00%	0.00%
2660-095	Technology Services	1,497,739	1,644,413	2,570,656	2,733,054	162,398	6.32%	6.11%
2690-060	Other Support Services	137,457	165,723	300,000	300,000	-	0.00%	0.67%
		<u>2,619,413</u>	<u>2,884,103</u>	<u>4,304,375</u>	<u>4,507,229</u>	<u>202,854</u>	<u>4.71%</u>	<u>10.08%</u>
<u>Other Services</u>								
5200-051	Interfund Transfers (District Selected Svc)	-	-	-	-	-	0.00%	0.00%
5300-051	Payment to LEAs (District Selected Svc)	14,103,195	14,286,926	16,000,000	17,000,000	1,000,000	6.25%	38.03%
5300-051	Students with Disabilities Fund	-	75,708	-	-	-	0.00%	0.00%
		<u>14,103,195</u>	<u>14,362,634</u>	<u>16,000,000</u>	<u>17,000,000</u>	<u>1,000,000</u>	<u>6.25%</u>	<u>38.03%</u>
	Total Resolution Services	<u>24,067,605</u>	<u>25,991,583</u>	<u>30,997,441</u>	<u>32,473,756</u>	<u>1,476,315</u>	<u>4.76%</u>	<u>72.65%</u>

**CLACKAMAS EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS BY FUNCTION**

		<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Increase/</u>	<u>%</u>	<u>%</u>
		<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>-Decrease</u>	<u>Change</u>	<u>Total Budget</u>
								<u>Requirements</u>
<u>Other Programs</u>								
<u>Contract Support Services</u>								
2142-060	Child Evaluation & Service Center	-	-	-	-	-	0.00%	0.00%
2148-060	EI/ECSE Evaluation Program	887,667	900,145	1,058,842	1,306,786	247,944	23.42%	2.92%
2660-095	Technology Services (Synergy)	1,003,271	1,003,271	1,131,292	1,187,857	56,565	5.00%	2.66%
	Total Contract Support Services	<u>1,890,938</u>	<u>1,903,416</u>	<u>2,190,134</u>	<u>2,494,643</u>	<u>304,509</u>	<u>13.90%</u>	<u>5.58%</u>
<u>Administrative Support Services</u>								
2119-052	Home Instruction	\$ 11,593	\$ 12,130	\$ 14,838	\$ 15,453	\$ 615	4.14%	0.03%
2310-050	Board of Education	233,127	305,072	271,159	271,157	(2)	0.00%	0.61%
2321-051	Executive Office	580,919	650,618	764,526	793,443	28,917	3.78%	1.78%
2240-052	Professional Development Bank - Licensed	-	-	27,800	27,800	-	0.00%	0.06%
2241-052	Professional Development Bank - Classified	-	21	25,000	25,000	-	0.00%	0.06%
2520-054	Fiscal Services	1,003,578	950,322	1,602,559	1,713,587	111,028	6.93%	3.83%
2540-054	Operation and Maintenance of Plant Services	-	-	-	66,446	-	-	-
2633-053	Public Information Services	331,077	367,063	497,205	513,877	16,672	3.35%	1.15%
2640-052	Human Resources	803,210	831,338	964,541	949,064	(15,477)	-1.60%	2.12%
2700-050	Supplemental Retirement	129,398	134,186	361,475	363,575	2,100	0.58%	0.81%
	Total Administrative Services	<u>3,092,902</u>	<u>3,250,750</u>	<u>4,529,103</u>	<u>4,739,402</u>	<u>143,853</u>	<u>3.18%</u>	<u>10.60%</u>
<u>Other Requirements</u>								
4150-051	Building Acquisition & Improvements	-	-	-	-	-	0.00%	0.00%
5110-051	Debt Service	1,096,044	1,100,542	1,547,246	1,989,428	442,182	28.58%	4.45%
5200-051	Transfer of Funds	-	-	1,300,000	1,500,000	200,000	15.38%	3.36%
6110-051	Contingency	-	-	1,000,000	1,500,000	500,000	50.00%	3.36%
	Total Other Requirements	<u>1,096,044</u>	<u>1,100,542</u>	<u>3,847,246</u>	<u>4,989,428</u>	<u>1,142,182</u>	<u>29.69%</u>	<u>11.16%</u>
	Total Expenditures/Appropriations	<u>30,147,490</u>	<u>32,246,291</u>	<u>41,563,924</u>	<u>44,697,229</u>	<u>3,066,859</u>	<u>7.38%</u>	<u>100.00%</u>
7000	Unappropriated Ending Fund Balance	13,636,338	16,626,887	\$ 2,467,330	2,467,330	-	0.00%	5.52%
	Total Requirements	<u>43,783,828</u>	<u>48,873,178</u>	<u>44,031,254</u>	<u>47,164,559</u>	<u>3,133,305</u>	<u>7.12%</u>	<u>100.00%</u>

**CLACKAMAS EDUCATION SERVICE DISTRICT
COMPARISON OF GENERAL FUND REQUIREMENTS BY OBJECT**

Object	Actual 2021-2022	Actual 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Increase/ -Decrease	% Change	% Total Budget Requirements
100 Salaries	\$7,036,129	\$7,561,069	\$10,121,179	\$10,748,896	\$627,717	6.20%	22.79%
200 Employee Benefits	4,058,108	3,968,532	6,636,340	6,841,821	205,481	3.10%	14.51%
300 Purchased Services	2,610,910	3,838,996	3,256,880	3,349,605	92,725	2.85%	7.10%
400 Supplies & Materials	976,950	1,098,185	1,210,561	1,275,761	65,200	5.39%	2.70%
500 Capital Outlay	-	-	-	-	-		
600 Other Objects	1,362,199	1,416,875	2,038,964	2,481,146	442,182	21.69%	5.26%
600 Debt Service	-	-	-	-	-	0.00%	0.00%
700 Transfers	-	-	1,300,000	1,500,000	200,000	15.38%	3.18%
720 Payments to Local Education Agencies	14,103,195	14,362,634	16,000,000	17,000,000	1,000,000	6.25%	36.04%
810 Contingency	-	-	1,000,000	1,500,000	500,000	50.00%	3.18%
820 Unappropriated Ending Fund Balance	13,636,338	16,626,887	2,467,330	2,467,330	-	0.00%	5.23%
Total Requirements	43,783,828	48,873,178	44,031,254	47,164,559	3,133,305	7.12%	100.00%

CLACKAMAS EDUCATION SERVICE DISTRICT
F.T.E. by Program
2024-2025

Program	Mgmt	Licensed	Confid	Classified		Adopted 2024-2025	Adopted 2023-2024	Change
				Office Based	School Based			
General Fund								
100 1222 - 060 LEEP Instruction	3.10	34.60	-	3.25	54.38	95.33	95.73	(0.40)
100 2119 - 052 Home Instruction	-	-	-	0.10		0.10	0.10	-
100 2130 030 Nursing	-	-	-	-		0.00	-	-
100 2148 - 060 EI/ECSE Evaluation Program	0.70	6.00	-	1.69		8.39	6.73	1.66
100 2210 - 030 Improvement of Instruction Services	1.85	2.90	-	1.00		5.75	5.75	-
100 2229 - 095 Technology Repair Services	-	-	-	-		0.00	-	-
100 2310 050 Executive Office	-	-	-	-		0.00	-	-
100 2321 - 051 Executive Office	1.00	-	1.85	-		2.85	2.85	-
100 2520 - 054 Fiscal Services	2.25	-	5.00	1.00		8.25	7.30	0.95
100 2540 - 052 Care & Upkeep of Buildings	0.50	-	-	-		0.50	-	0.50
100 2573 - 054 Delivery Services	-	-	-	0.40		0.40	0.40	-
100 2574 - 054 Printing Services	-	-	-	-		0.00	-	-
100 2633 - 053 Public Information Services	1.00	-	1.00	-		2.00	2.00	-
100 2640 - 052 Human Resources	1.00	-	4.50	-		5.50	5.50	-
100 2660 - 095 Network & Information Services	3.85	-	0.50	6.66		11.01	11.01	-
Total General Fund	15.25	43.50	12.85	14.1001	54.38	140.08	137.37	2.71
Special Revenue Fund								
202 Head Start Pre-K Program	1.35	4.60	-	6.37	24.32	36.64	36.41	0.23
203 EI/ECSE	6.86	96.55	-	12.06	23.59	139.06	134.12	4.95
204 Child Care Res and Referral	1.50	-	-	10.00		11.50	10.50	1.00
207 ESSER	-	-	-	-		-	0.66	(0.66)
215 Parrott Creek Program	0.20	1.10	-	0.10	1.00	2.40	2.30	0.10
219 Heron Creek K-12 Therapeutic Program	2.20	23.20	-	2.95	35.00	63.35	82.63	(19.28)
221 Every Day Matters (Chronic Absenteeism)	-	-	-	-		-	-	-
222 Regional Educator Network Grant	4.00	7.00	-	2.00		13.00	15.00	(2.00)
227 Transitions Network Facilitation	-	1.00	-	-		1.00	1.00	-
230 Miscellaneous Grants	-	-	-	-		-	-	-
232 HB 3499 English Learner	-	-	-	-		-	0.50	(0.50)
233 Student Success Act	3.85	3.60	-	2.53		9.98	9.30	0.68
234 SSPS Grant	0.50	-	-	0.50		1.00	0.50	0.50
235 School Health Service Planning Grant	0.25	-	-	-		0.25	0.25	-
237 ESSER	-	-	-	-		-	8.50	(8.50)
238 Justice for Black Lives	-	-	-	-		-	0.20	(0.20)
241 Contracted Services - Teaching & Learning	-	-	-	-		-	-	-
Subtotal Special Revenue Fund	20.71	137.05	0.00	36.51	83.91	278.18	301.87	(23.69)

CLACKAMAS EDUCATION SERVICE DISTRICT
F.T.E. by Program
2024-2025

Program	Mgmt	Licensed	Confid	Classified		Adopted 2024-2025	Adopted 2023-2024	Change	
				Office Based	School Based				
Special Revenue Fund, Continued									
244	Contracted Services - Communications	-	-	-	-	-	-	-	
245	Contracted Services - Fiscal Services	-	-	-	-	-	0.67	(0.67)	
246	Contracted Services - Special Education	-	-	-	14.00	14.00	13.93	0.07	
248	Contracted Services - Technology Services	-	-	-	5.00	5.00	4.00	1.00	
256	Migrant Education Services Regular	1.00	1.00	-	3.00	5.00	5.00	-	
260	Clack Tech Ed Consort (C-TEC)	-	1.00	-	-	1.00	1.00	-	
265	WIOA	-	-	-	3.40	3.40	3.50	(0.10)	
266	YDD Reengagement Opportunity Grant	-	-	-	1.07	1.07	-	1.07	
269	Emerg Operations Grant	-	-	-	-	-	0.20	(0.20)	
273	Nursing Services	-	1.00	-	-	1.00	1.00	-	
294	Grow Your Own Grant	-	-	-	-	-	0.80	(0.80)	
295	Retention and Recruitment	-	-	-	-	-	-	-	
Total Special Revenue Fund		21.71	140.05	-	62.98	83.91	308.65	331.97	(23.32)
Enterprise Fund									
508	Medicaid Bill Consortium	-	-	-	-	-	-	-	
518	Technical Services	-	-	-	2.00	2.00	2.00	-	
520	Printing Services	-	-	-	1.75	1.75	1.75	-	
535	School Information System	1.25	-	-	8.34	9.59	8.69	0.90	
Total Enterprise Fund		1.2500	-	-	12.0875	-	13.34	12.44	0.90
Internal Service Fund									
610	Fixed Operating Services	1.50	-	-	1.90	3.40	2.07	1.33	
611	Clackamas Early Learning Center	1.00	-	-	-	1.00	-	1.00	
625	Network Operating Services	1.00	-	-	5.00	6.00	5.00	1.00	
Total Internal Service Fund		3.5000	-	-	6.90	-	10.40	7.07	3.33
Total All Funds		41.7083	183.55	12.85	96.07	138.29	472.46	488.84	(16.38)

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

LIFE ENRICHMENT EDUCATION PROGRAM (LEEP)

BUDGET CODE: 100-1222-060

PROGRAM DESCRIPTION: Students aged five through twenty-one receive specially designed instruction and related services. Eligible students referred by the local school district have significant intellectual disabilities, which also may be accompanied by secondary disabilities including autism, vision, hearing, other health impairments, or orthopedic impairments. The curriculum focuses on academic, personal management, communication, practical living skills, vocational skills, leisure and recreation activities, and social skills. Based on the individual needs of each student, CESD offers speech and language therapy, occupational therapy, physical therapy, behavioral supports, adaptive PE, and nursing support. Should a student require a one-to-one level of support, the cost of providing this support is shared between the LEEP program and the resident school district. The cost of individual nursing support is the sole responsibility of the resident school district.

PERSONNEL DATA: 95.33 FTE

MAJOR PROGRAM CHANGES: None.

BUDGET SUMMARY 2023-2024

100	Salaries	\$5,579,179
200	Employee Benefits	3,752,147
300	Purchased Services	1,171,1500
400	Supplies and Materials	92,950
600	Other Objects	55,180
	TOTAL	<u>\$10,650,606</u>

ADOPTED 2024-2025

100	Salaries	\$5,799,487
200	Employee Benefits	3,775,474
300	Purchased Services	1,191,150
400	Supplies and Materials	102,950
600	Other Objects	55,180
	TOTAL	<u>\$10,924,241</u>

**Clackamas ESD
Requirements Report**

LEEP Instruction

Total: \$10,924,241

1222 - LEEP Instruction	2022/23 Actuals	2023/24 Actual	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Reg Salaries - Licensed	1,935,441	1,508,175	2,798,381	35.00	2,899,806	34.60	2,899,806	34.60	2,899,806	34.60
112 - Reg Salaries-Classified	1,510,273	1,578,703	2,363,353	58.13	2,414,202	57.63	2,414,202	57.63	2,414,202	57.63
113 - Reg Salaries-Administration	337,034	307,594	375,445	2.60	443,479	3.10	443,479	3.10	443,479	3.10
121 - Substitute Pay-Licensed	20,521	4,547	-	-	-	-	-	-	-	-
123 - Temporary-Licensed	180	-	-	-	-	-	-	-	-	-
131 - Additional Pay-Licensed	58,614	54,753	20,000	-	20,000	-	20,000	-	20,000	-
132 - Additional Pay-Classified	36,667	54,936	22,000	-	22,000	-	22,000	-	22,000	-
Total Object 100:	3,898,730	3,508,707	5,579,179	95.73	5,799,487	95.33	5,799,487	95.33	5,799,487	95.33
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	213,074	167,584	332,640	-	364,706	-	364,706	-	364,706	-
213 - PERS UAL	266,487	306,066	622,072	-	588,649	-	588,649	-	588,649	-
216 - OPSRP	261,949	277,581	482,653	-	483,334	-	483,334	-	483,334	-
220 - Social Security	295,057	265,375	426,807	-	443,661	-	443,661	-	443,661	-
231 - Workers' Compensation	23,183	31,321	55,717	-	57,930	-	57,930	-	57,930	-
232 - Unemployment Insurance	23,060	14,675	55,780	-	81,199	-	81,199	-	81,199	-
233 - PFMLI	-	18,937	37,383	-	38,854	-	38,854	-	38,854	-
240 - Moving Expenses	-	3,935	-	-	-	-	-	-	-	-
241 - Insurance Allocation	929,401	970,537	1,722,328	-	1,700,374	-	1,700,374	-	1,700,374	-
243 - Professional Development	13,926	7,528	16,767	-	16,767	-	16,767	-	16,767	-
Total Object 200:	2,026,136	2,063,539	3,752,147		3,775,474		3,775,474		3,775,474	
300 - Purchased Services										
312 - Instructional Program Improve Services	27,585	(142,750)	20,000	-	20,000	-	20,000	-	20,000	-
314 - Contracted Substitute Pay-Licensed	309,026	531,726	68,750	-	68,750	-	68,750	-	68,750	-
315 - Contracted Substitute Pay-Classified	575,792	133,196	90,000	-	90,000	-	90,000	-	90,000	-
319 - Other Prof/Tech Svcs	1,278,628	1,610,801	540,000	-	540,000	-	540,000	-	540,000	-
322 - Repair and Maintenance	8,026	2,730	3,000	-	3,000	-	3,000	-	3,000	-
324 - Rent/Lease	187,823	9,635	190,400	-	190,400	-	190,400	-	190,400	-
341 - Travel-Local	27,931	27,520	30,000	-	30,000	-	30,000	-	30,000	-
342 - Travel-Conference	761	-	1,000	-	1,000	-	1,000	-	1,000	-
345 - Pool Cars	8,671	-	30,000	-	30,000	-	30,000	-	30,000	-
351 - Telephone	-	-	3,000	-	3,000	-	3,000	-	3,000	-
355 - Printing-Department	13,273	3,729	15,000	-	15,000	-	15,000	-	15,000	-
356 - Printing-Copy Machine	4,105	3,866	10,000	-	10,000	-	10,000	-	10,000	-
358 - Recruitment of Employees	-	1,548	-	-	-	-	-	-	-	-
386 - Data Processing Services	1,199	841	-	-	-	-	-	-	-	-
389 - Non Instructional Professional Services	143,615	123,474	170,000	-	190,000	-	190,000	-	190,000	-
Total Object 300:	2,586,435	2,306,317	1,171,150		1,191,150		1,191,150		1,191,150	

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1222 - LEEP Instruction	2022/23 Actuals	2023/24 Actual	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
400 - Supplies and Materials										
410 - Supplies	66,209	49,952	45,450	-	45,450	-	45,450	-	45,450	-
460 - Non-Consumable Supplies	68,577	16,301	10,000	-	20,000	-	20,000	-	20,000	-
470 - Computer Software	42,257	60,276	17,500	-	17,500	-	17,500	-	17,500	-
480 - Computer Hardware	21,440	79,008	20,000	-	20,000	-	20,000	-	20,000	-
Total Object 400:	198,483	205,536	92,950		102,950		102,950		102,950	
600 - Other Objects										
640 - Dues & Fees	1,429	1,615	1,800	-	1,800	-	1,800	-	1,800	-
651 - Liability Insurance	25,281	-	53,380	-	53,380	-	53,380	-	53,380	-
Total Object 600:	26,710	1,615	55,180		55,180		55,180		55,180	
Total Function 1222:	8,736,494	8,085,714	10,650,606	95.73	10,924,241	95.33	10,924,241	95.33	10,924,241	95.33

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

LEEP EXTENDED SCHOOL YEAR

BUDGET CODE: 100-1223-060

PROGRAM DESCRIPTION: The LEEP program provides an extended school year program in the summer for students who would regress and require an extended period in which to recoup their skills because of a lengthy educational recess. Excess special education costs due to the unique needs of specific students are the responsibility of the resident school district. Should a student require one-to-one level of support, the cost of providing this support is shared between the LEEP program and the resident school district. The cost of individual Nursing support is the sole responsibility of the resident school district.

PERSONNEL DATA: 0.00 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$29,200
200	Employee Benefits	10,560
300	Purchased Services	2,550
400	Supplies and Materials	350
600	Other Objects	0
	TOTAL	<u>\$42,460</u>

ADOPTED 2024-2025

100	Salaries	\$29,000
200	Employee Benefits	10,386
300	Purchased Services	2,550
400	Supplies and Materials	350
600	Other Objects	0
	TOTAL	<u>\$42,286</u>

**Clackamas ESD
Requirements Report**

LEEP Extended School Year

Total: \$42,286

1223 - LEEP Extended School Year	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
124 - Temporary-Classified		-				
131 - Additional Pay-Licensed			15,000	15,000	15,000	15,000
132 - Additional Pay-Classified		319	14,000	14,000	14,000	14,000
Total Object 100:		319	29,000	29,000	29,000	29,000
200 - Associated Payroll Costs						
211 - PERS Tier 1/2			4,376	4,376	4,376	4,376
213 - PERS UAL			3,234	2,944	2,944	2,944
216 - OPSRP		(207)				
220 - Social Security		24	2,219	2,219	2,219	2,219
231 - Workers' Compensation		3	247	247	247	247
232 - Unemployment Insurance		1	290	406	406	406
233 - PFMLI		-	194	194	194	194
Total Object 200:		(178)	10,560	10,386	10,386	10,386
300 - Purchased Services						
319 - Other Prof/Tech Svcs	8,352		2,500	2,500	2,500	2,500
341 - Travel-Local			50	50	50	50
389 - Non Instructional Professional Services		1,281				
Total Object 300:	8,352	1,281	2,550	2,550	2,550	2,550
400 - Supplies and Materials						
410 - Supplies		220	350	350	350	350
Total Object 400:		220	350	350	350	350
Total Function 1223:	8,352	1,642	42,460	42,286	42,286	42,286

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

HOME INSTRUCTION

BUDGET CODE: 100-2119-052

PROGRAM DESCRIPTION: Oregon Revised Statutes require education service districts to maintain home school files. The Home Instruction Program is responsible for fulfilling this statutory requirement.

PERSONNEL DATA: 0.10 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$5,697
200	Employee Benefits	4,758
300	Purchased Services	4,025
400	Supplies and Materials	300
600	Other Objects	58
	TOTAL	<u>\$14,838</u>

ADOPTED 2024-2025

100	Salaries	\$5,869
200	Employee Benefits	4,852
300	Purchased Services	3,500
400	Supplies and Materials	1,174
600	Other Objects	58
	TOTAL	<u>\$15,453</u>

**Clackamas ESD
Requirements Report
Home Instruction**

Total: \$15,453

2219 - Home Instruction	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
112 - Reg Salaries-Classified	5,521	5,508	5,697 0.10	5,869 0.10	5,869 0	5,869 0
<i>Total Object 100:</i>	5,521	5,508	5,697 0.10	5,869 0.10	5,869 0	5,869 0
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	852	902	933	961	961	961
213 - PERS UAL	507	559	635	596	596	596
220 - Social Security	399	387	436	449	449	449
231 - Workers' Compensation	27	49	57	59	59	59
232 - Unemployment Insurance	31	21	57	82	82	82
233 - PFMLI		46	38	39	39	39
241 - Insurance Allocation	2,509	2,092	2,572	2,636	2,636	2,636
243 - Professional Development			30	30	30	30
<i>Total Object 200:</i>	4,326	4,056	4,758	4,852	4,852	4,852
300 - Purchased Services						
324 - Rent/Lease			425	425	425	425
341 - Travel-Local			100	100	100	100
345 - Pool Cars	3					
355 - Printing-Department			100	100	100	100
356 - Printing-Copy Machine			400	400	400	400
389 - Non Instructional Professional Services	2,250	2,500	3,000	2,475	2,475	2,475
<i>Total Object 300:</i>	2,253	2,500	4,025	3,500	3,500	3,500
400 - Supplies and Materials						
410 - Supplies			300	1,174	1,174	1,174
<i>Total Object 400:</i>			300	1,174	1,174	1,174
600 - Other Objects						
651 - Liability Insurance	30		58	58	58	58
<i>Total Object 600:</i>	30		58	58	58	58
<i>Total Function 2119:</i>	12,130	12,064	14,838 0.10	15,453 0.10	15,453 0.10	15,453 0.10

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

EI / ECSE EVALUATION CENTER (0-5) YEARS

BUDGET CODE: 100-2148-060

PROGRAM DESCRIPTION: The Early Intervention / Early Childhood Evaluation Center program provides evaluation services for young children birth to school age suspected of having a disability under the Individuals with Disabilities Education Act (IDEA). The evaluations are completed by a team of professionals knowledgeable in the evaluation of young children and may include an Early Childhood Specialist, Speech and Language Pathologist, School Psychologist, Occupational Therapist, and Physical Therapist. Evaluations include an observation of the child in a natural setting, in-depth interviews with family members, and assessment of all areas of suspected disability or delay. A written evaluation results report is provided to families and service teams to assist with their determination of eligibility for services in an eligibility team meeting. The EI/ECSE Evaluation Center (0-5) is offered to school districts as a contract service.

PERSONNEL DATA: 8.39 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$634,008
200	Employee Benefits	397,529
300	Purchased Services	15,350
400	Supplies and Materials	8,050
600	Other Objects	3,905
	TOTAL	<u>\$1,058,842</u>

ADOPTED 2024-2025

100	Salaries	\$784,535
200	Employee Benefits	486,446
300	Purchased Services	15,350
400	Supplies and Materials	16,550
600	Other Objects	3905
	TOTAL	<u>\$1,306,786</u>

**Clackamas ESD
Requirements Report**

EI/ECSE Evaluation Center

Total: \$1,306,786

2148 - EI/ECSE Evaluation Center	2022/23 Actuals	2023/24 Actual	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Reg Salaries - Licensed	357,059	308,748	482,642	5.30	574,397	6.00	574,397	6.00	574,397	6.00
112 - Reg Salaries-Classified	41,874	37,071	43,933	0.83	82,516	1.69	82,516	1.69	82,516	1.69
113 - Reg Salaries-Administration	85,202	61,698	72,433	0.60	92,622	0.70	92,622	0.70	92,622	0.70
121 - Substitute Pay-Licensed		169								
123 - Temporary-Licensed	85,006	9,835	5,000		5,000		5,000		5,000	
131 - Additional Pay-Licensed	5,157	1,695	30,000		30,000		30,000		30,000	
132 - Additional Pay-Classified	842	621								
Total Object 100:	575,140	419,838	634,008	6.73	784,535	8.39	784,535	8.39	784,535	8.39
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	58,898	43,426	61,873		56,319		56,319		56,319	
213 - PERS UAL	56,111	42,617	70,694		79,629		79,629		79,629	
216 - OPSRP	23,684	20,953	34,326		59,299		59,299		59,299	
220 - Social Security	43,196	31,278	48,503		60,016		60,016		60,016	
231 - Workers' Compensation	3,275	3,692	6,288		7,793		7,793		7,793	
232 - Unemployment Insurance	3,375	1,727	6,340		10,983		10,983		10,983	
233 - PFMLI		1,891	4,249		5,257		5,257		5,257	
241 - Insurance Allocation	120,388	91,163	161,256		203,150		203,150		203,150	
243 - Professional Development			4,000		4,000		4,000		4,000	
Total Object 200:	308,927	236,748	397,529		486,446		486,446		486,446	
300 - Purchased Services										
312 - Instructional Program Improve Services			1,500		1,500		1,500		1,500	
319 - Other Prof/Tech Svcs	3,500		3,000		3,000		3,000		3,000	
322 - Repair and Maintenance			800		800		800		800	
324 - Rent/Lease	7,862		6,100		6,100		6,100		6,100	
341 - Travel-Local			2,000		2,000		2,000		2,000	
345 - Pool Cars			150		150		150		150	
355 - Printing-Department			300		300		300		300	
356 - Printing-Copy Machine			500		500		500		500	
389 - Non Instructional Professional Services			1,000		1,000		1,000		1,000	
Total Object 300:	11,362		15,350		15,350		15,350		15,350	
400 - Supplies and Materials										
410 - Supplies	2,959		4,050		6,550		6,550		6,550	
470 - Computer Software			4,000		10,000		10,000		10,000	
Total Object 400:	2,959		8,050		16,550		16,550		16,550	
600 - Other Objects										
651 - Liability Insurance	1,756		3,905		3,905		3,905		3,905	
Total Object 600:	1,756		3,905		3,905		3,905		3,905	
Total Function 2148:	900,145	656,586	1,058,842	6.73	1,306,786	8.39	1,306,786	8.39	1,306,786	8.39

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

TEACHING AND LEARNING

BUDGET CODE: 100-2210-030

PROGRAM DESCRIPTION: The Teaching and Learning Department provides professional learning, technical assistance, consultation, research, data and program evaluation support, and advocacy for component districts to improve instruction and assessment practices that raise academic achievement for all students. Our support includes, but is not limited to:

- **Delivering** professional learning opportunities for educators that support research-based instructional and assessment practices and improve educator effectiveness
- **Creating** opportunities to grow instructional leaders
- **Supporting** equity through culturally responsive practices
- **Providing** targeted support for the implementation of the Oregon content standards
- **Exploring** innovative practices
- **Designing** and **supporting** program evaluations as needed by partner districts
- **Building** assessment and data literacy knowledge and skills
- **Supporting** instructional programs to accelerate multilingual learners' access to core content and learning English as an additional language
- **Leveraging** outside partners through grants and contracts to support student success
- **Providing** research and advocacy including but not limited to supporting new teachers and administrators, ESSA/Federal requirements, state requirements, curriculum, renewal/adoption, state and local committees, legislation, and initiatives

PERSONNEL DATA: 5.75 FTE

BUDGET SUMMARY 2023-2024

ADOPTED 2024-2025

100	Salaries	\$650,863		100	Salaries	\$662,194
200	Employee Benefits	345,238		200	Employee Benefits	383,550
300	Purchased Services	311,232		300	Purchased Services	311,232
400	Supplies and Materials	25,500		400	Supplies and Materials	25,550
600	Other Objects	7,660		600	Other Objects	7,660
	TOTAL	\$1,340,493			TOTAL	\$1,390,136

**Clackamas ESD
Requirements Report**

Improvement of Instruction

Total: \$1,390,136

2210 - Improvement of Instruction	2022/23	2023/24	2023/24		2024/25		2024/25		2024/25	
	Actuals	Actual	Adopted	FTE	Proposed	FTE	Approved	FTE	Adopted	FTE
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
111 - Reg Salaries - Licensed	243,317	235,662	293,303	3.00	295,354	2.90	295,354	2.90	295,354	2.90
112 - Reg Salaries-Classified	50,259	44,861	48,072	0.90	48,665	1.00	48,665	1.00	48,665	1.00
113 - Reg Salaries-Administration	241,152	234,405	285,719	1.85	294,406	1.85	294,406	1.85	294,406	1.85
124 - Temporary-Classified	252	-	-	-	-	-	-	-	-	-
131 - Additional Pay-Licensed	204	-	14,703	-	14,703	-	14,703	-	14,703	-
132 - Additional Pay-Classified	-	-	9,066	-	9,066	-	9,066	-	9,066	-
Total Object 100:	535,185	514,928	650,863	5.75	662,194	5.75	662,194	5.75	662,194	5.75
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	21,730	20,479	27,740	-	43,800	-	43,800	-	43,800	-
213 - PERS UAL	55,092	52,265	72,571	-	67,213	-	67,213	-	67,213	-
216 - OPSRP	48,208	52,793	64,944	-	53,202	-	53,202	-	53,202	-
220 - Social Security	39,834	38,808	49,792	-	50,657	-	50,657	-	50,657	-
231 - Workers' Compensation	3,479	4,519	6,474	-	6,587	-	6,587	-	6,587	-
232 - Unemployment Insurance	3,155	2,141	6,510	-	9,271	-	9,271	-	9,271	-
233 - PFMLI	-	2,334	4,362	-	4,437	-	4,437	-	4,437	-
241 - Insurance Allocation	95,272	87,881	102,645	-	138,183	-	138,183	-	138,183	-
243 - Professional Development	5,925	4,590	10,200	-	10,200	-	10,200	-	10,200	-
Total Object 200:	272,696	265,811	345,238	-	383,550	-	383,550	-	383,550	-
300 - Purchased Services										
312 - Instructional Program Improve Services	2,594	1,783	7,000	-	7,000	-	7,000	-	7,000	-
319 - Other Prof/Tech Svcs	25,861	139,844	120,232	-	120,232	-	120,232	-	120,232	-
324 - Rent/Lease	129,773	-	130,000	-	130,000	-	130,000	-	130,000	-
341 - Travel-Local	2,893	871	7,500	-	7,500	-	7,500	-	7,500	-
342 - Travel-Conference	3,203	1,815	10,000	-	10,000	-	10,000	-	10,000	-
345 - Pool Cars	-	-	500	-	500	-	500	-	500	-
355 - Printing-Department	6,994	3,454	5,000	-	5,000	-	5,000	-	5,000	-
356 - Printing-Copy Machine	-	-	5,000	-	5,000	-	5,000	-	5,000	-
386 - Data Processing Services	512	384	5,000	-	5,000	-	5,000	-	5,000	-
389 - Non Instructional Professional Services	-	-	21,000	-	21,000	-	21,000	-	21,000	-
Total Object 300:	171,830	148,151	311,232	-	311,232	-	311,232	-	311,232	-
400 - Supplies and Materials										
410 - Supplies	10,935	21,656	10,000	-	10,000	-	10,000	-	10,000	-
460 - Non-Consumable Supplies	11,585	2,443	3,000	-	3,000	-	3,000	-	3,000	-
470 - Computer Software	5,143	8,657	8,500	-	8,500	-	8,500	-	8,500	-
480 - Computer Hardware	6,434	11,399	4,000	-	4,000	-	4,000	-	4,000	-
Total Object 400:	34,097	44,155	25,500	-	25,500	-	25,500	-	25,500	-

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2210 - Improvement of Instruction	2022/23 Actuals	2023/24 Actual	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
600 - Other Objects										
640 - Dues & Fees	1,992	1,312	1,500	-	1,500	-	1,500	-	1,500	-
651 - Liability Insurance	1,426	-	6,160	-	6,160	-	6,160	-	6,160	-
Total Object 600:	3,418	1,312	7,660	-	7,660	-	7,660	-	7,660	-
Total Function 2210:	1,017,226	974,358	1,340,493	5.75	1,390,136	5.75	1,390,136	5.75	1,390,136	5.75

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

PROFESSIONAL DEVELOPMENT BANK—LICENSED STAFF

BUDGET CODE: 100-2240-052

PROGRAM DESCRIPTION: Per the Collective Bargaining Agreement (CBA), this fund is established for Professional Development that can be applied for when employees reach their individual Professional Development limits.

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$0
200	Employee Benefits	27,800
300	Purchased Services	0
400	Supplies and Materials	0
600	Other Objects	0
	TOTAL	<u>\$27,800</u>

ADOPTED 2024-2025

100	Salaries	\$0
200	Employee Benefits	27,800
300	Purchased Services	0
400	Supplies and Materials	0
600	Other Objects	0
	TOTAL	<u>\$27,800</u>

Clackamas ESD
Requirements Report

Professional Development Bank - Licensed

Total: \$27,800

2240 - Professional Development Bank - Licensed	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
243 - Professional Development			27,800	27,800	27,800	27,800
<i>Total Function 2240:</i>			<i>27,800</i>	<i>27,800</i>	<i>27,800</i>	<i>27,800</i>

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

PROFESSIONAL DEVELOPMENT BANK—CLASSIFIED STAFF

BUDGET CODE: 100-2241-052

PROGRAM DESCRIPTION: Per the Collective Bargaining Agreement (CBA), this fund is established for Professional Development that can be applied for when employees reach their individual Professional Development limits.

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$0
200	Employee Benefits	25,000
300	Purchased Services	0
400	Supplies and Materials	0
600	Other Objects	0
	TOTAL	<u>\$25,000</u>

ADOPTED 2024-2025

100	Salaries	\$0
200	Employee Benefits	25,000
300	Purchased Services	0
400	Supplies and Materials	0
600	Other Objects	0
	TOTAL	<u>\$25,000</u>

Clackamas ESD
Requirements Report

Professional Development Bank - Classified

Total: \$25,000

2241 - Professional Development Bank - Classified	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
	Actuals	Actual	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
243 - Professional Development			25,000	25,000	25,000	25,000
300 - Purchased Services						
312 - Instructional Program Improve Services	21					
<i>Total Function 2241:</i>	21		25,000	25,000	25,000	25,000

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

BOARD OF EDUCATION

BUDGET CODE: 100-2310-050

PROGRAM DESCRIPTION: This program funds the functions of the Clackamas Education Service District Board of Directors, including the following:

- Inservice programs for staff
- Board members' expenses and related activities
- Audit costs
- Legal services
- Election costs—alternate years
- Light Bulb Project – The Board of Directors initiative to encourage innovation among staff members.

PERSONNEL DATA: 0.00 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$300
200	Employee Benefits	109
300	Purchased Services	182,250
400	Supplies and Materials	38,500
600	Other Objects	50,000
	TOTAL	<u>\$271,159</u>

ADOPTED 2024-2025

100	Salaries	\$300
200	Employee Benefits	107
300	Purchased Services	182,250
400	Supplies and Materials	38,500
600	Other Objects	50,000
	TOTAL	<u>\$271,157</u>

**Clackamas ESD
Requirements Report**

Board of Education

Total: \$271,157

2310 - Board of Education	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
114 - Reg Salaries-Confidential		915				
131 - Additional Pay-Licensed	523					
132 - Additional Pay-Classified			300	300	300	300
Total Object 100:	523	915	300	300	300	300
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	81		45	45	45	45
213 - PERS UAL	53	93	33	30	30	30
216 - OPSRP		124				
220 - Social Security	38	66	23	23	23	23
231 - Workers' Compensation	2	8	3	3	3	3
232 - Unemployment Insurance	3	3	3	4	4	4
233 - PFMLI		5	2	2	2	2
Total Object 200:	177	299	109	107	107	107
300 - Purchased Services						
312 - Instructional Program Improve Services	900		10,000	10,000	10,000	10,000
319 - Other Prof/Tech Svcs			2,500	2,500	2,500	2,500
341 - Travel-Local	8,880	5,723	2,500	2,500	2,500	2,500
342 - Travel-Conference	10,365	18,437	10,000	10,000	10,000	10,000
354 - Advertising			750	750	750	750
355 - Printing-Department	56	200	1,500	1,500	1,500	1,500
381 - Audit Services	30,400	31,350	40,000	40,000	40,000	40,000
382 - Legal Services	14,632	22,032	25,000	25,000	25,000	25,000
388 - Election Services	92,920	24,500	40,000	40,000	40,000	40,000
389 - Non Instructional Professional Services	33,833	24,500	50,000	50,000	50,000	50,000
Total Object 300:	191,986	126,741	182,250	182,250	182,250	182,250
400 - Supplies and Materials						
410 - Supplies	12,047	11,666	7,500	7,500	7,500	7,500
460 - Non-Consumable Supplies			30,000	30,000	30,000	30,000
470 - Computer Software	440	649	1,000	1,000	1,000	1,000
Total Object 400:	12,487	12,315	38,500	38,500	38,500	38,500
600 - Other Objects						
640 - Dues & Fees	45,470	47,830	50,000	50,000	50,000	50,000
651 - Liability Insurance	54,430					
Total Object 600:	99,900	47,830	50,000	50,000	50,000	50,000
Total Function 2310:	305,072	188,099	271,159	271,157	271,157	271,157

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

EXECUTIVE OFFICE

BUDGET CODE: 100-2321-051

PROGRAM DESCRIPTION: This program provides for the administration of the Clackamas Education Service District and includes the Superintendent's office.

PERSONNEL DATA: 2.85 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$369,243
200	Employee Benefits	243,023
300	Purchased Services	138,360
400	Supplies and Materials	9,800
600	Other Objects	4,100
	TOTAL	<u>\$764,526</u>

ADOPTED 2024 2025

100	Salaries	\$393,304
200	Employee Benefits	247,879
300	Purchased Services	138,360
400	Supplies and Materials	9,800
600	Other Objects	4,100
	TOTAL	<u>\$793,443</u>

**Clackamas ESD
Requirements Report
Executive Office**

Total: \$793,443

2321 - Executive Office	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
113 - Reg Salaries-Administration	219,626	188,513	229,509 1.00	236,496 1.00	236,496 1.00	236,496 1.00
114 - Reg Salaries-Confidential	127,975	119,320	133,734 1.85	150,808 1.85	150,808 1.85	150,808 1.85
136 - Travel Stipend			6,000	6,000	6,000	6,000
Total Object 100:	347,601	307,832	369,243 2.85	393,304 2.85	393,304 2.85	393,304 2.85
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	33,866	30,878	38,499	39,643	39,643	39,643
213 - PERS UAL	32,051	31,245	41,170	39,920	39,920	39,920
216 - OPSRP	15,352	16,156	18,108	20,420	20,420	20,420
220 - Social Security	22,310	19,411	28,247	30,088	30,088	30,088
231 - Workers' Compensation	1,797	2,697	3,683	3,924	3,924	3,924
232 - Unemployment Insurance	2,054	1,267	3,692	5,506	5,506	5,506
233 - PFMLI		1,350	2,474	2,636	2,636	2,636
241 - Insurance Allocation	69,454	57,494	71,599	69,334	69,334	69,334
243 - Professional Development	3,000		7,000	7,000	7,000	7,000
249 - TSA	28,551	24,507	28,551	29,408	29,408	29,408
Total Object 200:	208,435	185,006	243,023	247,879	247,879	247,879
300 - Purchased Services						
312 - Instructional Program Improve Services		870				
319 - Other Prof/Tech Svcs		2,800				
322 - Repair and Maintenance			1,000	1,000	1,000	1,000
324 - Rent/Lease	32,430		32,700	32,700	32,700	32,700
341 - Travel-Local	1,384	878	2,500	2,500	2,500	2,500
342 - Travel-Conference	5,012	1,193	10,000	10,000	10,000	10,000
345 - Pool Cars	5,000					
351 - Telephone	264	191	360	360	360	360
355 - Printing-Department	1,635	1,164	2,000	2,000	2,000	2,000
356 - Printing-Copy Machine	14		1,800	1,800	1,800	1,800
389 - Non Instructional Professional Services	30,522	33,554	88,000	88,000	88,000	88,000
Total Object 300:	191,986	126,741	182,250	182,250	182,250	182,250

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2321 - Executive Office	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
410 - Supplies	11,412	25,966	5,000	5,000	5,000	5,000
440 - Periodicals	107	197	300	300	300	300
460 - Non-Consumable Supplies			2,000	2,000	2,000	2,000
470 - Computer Software	1,748	2,537	2,500	2,500	2,500	2,500
480 - Computer Hardware	1,518					
Total Object 400:	14,784	28,700	9,800	9,800	9,800	9,800
600 - Other Objects						
640 - Dues & Fees	2,682	2,090	3,000	3,000	3,000	3,000
651 - Liability Insurance	855		1,100	1,100	1,100	1,100
Total Object 600:	3,537	2,090	4,100	4,100	4,100	4,100
Total Function 2321:	650,618	564,278	764,526 2.85	793,443 2.85	793,443 2.85	793,443 2.85

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

FISCAL SERVICES

BUDGET CODE: 100-2520-054

PROGRAM DESCRIPTION: This program performs accounting and budgeting functions for the district, as well as provides customer service to all school districts within Clackamas County for the finance system, such as payroll, accounts payable, and fixed asset accounting. The Fiscal Services Department assists local districts with general accounting matters, fiscal analysis, and public bidding rules. At the request of the local school districts, the Fiscal Services Department will assist with the preparation, review, and filing of budget documents with the appropriate agencies. Fiscal also provides contract business services to districts and/or general consultation as appropriate.

PERSONNEL DATA: 8.25 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$717,450
200	Employee Benefits	465,339
300	Purchased Services	157,170
400	Supplies and Materials	19,600
600	Other Objects	243,000
	TOTAL	<u>\$1,602,55</u>

ADOPTED 2024-2025

100	Salaries	\$798,694
200	Employee Benefits	495,123
300	Purchased Services	157,710
400	Supplies and Materials	19,600
600	Other Objects	243,000
	TOTAL	<u>\$1,713,587</u>

**Clackamas ESD
Requirements Report**

Fiscal Services

Total: \$1,713,587

2520 - Fiscal Services	2022/23 Actuals	2023/24 Actual	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
112 - Reg Salaries-Classified	33,268	47,175	59,655	1.00	63,346	1.00	63,346	1.00	63,346	1.00
113 - Reg Salaries-Administration	244,652	262,094	345,597	2.30	335,521	2.25	335,521	2.25	335,521	2.25
114 - Reg Salaries-Confidential	234,459	207,298	302,198	4.00	389,827	5.00	389,827	5.00	389,827	5.00
124 - Temporary-Classified	9,254	4,933								
132 - Additional Pay-Classified		334								
134 - Additional Pay-Confidential		19,792	10,000		10,000		10,000		10,000	
Total Object 100:	521,633	541,625	717,450	7.30	798,694	8.25	798,694	8.25	798,694	8.25
200 - Associated Payroll Costs										
210 - PERS	-									
211 - PERS Tier 1/2	39,356	34,495	50,164		58,272		58,272		58,272	
213 - PERS UAL	44,514	46,130	79,996		81,069		81,069		81,069	
216 - OPSRP	28,091	33,022	55,569		51,292		51,292		51,292	
220 - Social Security	39,064	40,932	54,885		61,100		61,100		61,100	
231 - Workers' Compensation	2,747	4,731	7,161		7,971		7,971		7,971	
232 - Unemployment Insurance	3,081	2,211	7,176		11,182		11,182		11,182	
233 - PFMLI		2,145	4,808		5,350		5,350		5,350	
241 - Insurance Allocation	121,151	134,731	178,380		191,687		191,687		191,687	
243 - Professional Development		3,898	27,200		27,200		27,200		27,200	
Total Object 200:	278,003	302,295	465,339		495,123		495,123		495,123	
300 - Purchased Services										
312 - Instructional Program Improve Services	1,395	3,325	5,000		5,000		5,000		5,000	
324 - Rent/Lease	56,780		54,450		54,450		54,450		54,450	
341 - Travel-Local		180	600		600		600		600	
345 - Pool Cars			1,000		1,000		1,000		1,000	
354 - Advertising	3,641	2,807	500		500		500		500	
355 - Printing-Department	1,083	643	3,000		3,000		3,000		3,000	
356 - Printing-Copy Machine			2,000		2,000		2,000		2,000	
386 - Data Processing Services	348	401	620		620		620		620	
389 - Non Instructional Professional Services	25,317	56,247	90,000		90,000		90,000		90,000	
Total Object 300:	88,565	63,603	157,170		157,170		157,170		157,170	

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2520 - Fiscal Services	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
410 - Supplies	3,400	4,258	10,000	10,000	10,000	10,000
440 - Periodicals	26		100	100	100	100
460 - Non-Consumable Supplies		50	2,500	2,500	2,500	2,500
470 - Computer Software	17,762	6,181	3,500	3,500	3,500	3,500
480 - Computer Hardware		990	3,500	3,500	3,500	3,500
Total Object 400:	21,188	11,479	19,600	19,600	19,600	19,600
600 - Other Objects						
640 - Dues & Fees	39,491	44,199	240,000	240,000	240,000	240,000
651 - Liability Insurance	1,441		3,000	3,000	3,000	3,000
Total Object 600:	40,932	44,199	243,000	243,000	243,000	243,000
Total Function 2520:	950,322	963,202	1,602,559 7.30	1,713,587 8.25	1,713,587 8.25	1,713,587 8.25

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

CARE & UPKEEP OF BUILDINGS

BUDGET CODE: 100-2540-054

PROGRAM DESCRIPTION: The costs included represent a 0.5 FTE. This work includes maintaining physical safety within our buildings, as well as coordinating equipment purchases and grounds services and maintenance.

PERSONNEL DATA: 0.50 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$0
200	Employee Benefits	
300	Purchased Services	
400	Supplies and Materials	
600	Other Objects	
	TOTAL	<hr/>

ADOPTED 2024-2025

100	Salaries	\$48,412
200	Employee Benefits	18,034
300	Purchased Services	
400	Supplies and Materials	
600	Other Objects	
	TOTAL	<hr/> \$66,446

**Clackamas ESD
Requirements Report**

Care & Upkeep of Buildings

Total: \$66,446

2540 - Care & Upkeep of Buildings	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed		2024/25 Approved		2024/25 Adopted		
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
113 - Reg Salaries-Administration					48,412	0.50	48,412	0.50	48,412	0.50
<i>Total Object 100:</i>					48,412	0.50	48,412	0.50	48,412	0.50
200 - Associated Payroll Costs										
211 - PERS Tier 1/2					7,930		7,930		7,930	
213 - PERS UAL					4,914		4,914		4,914	
220 - Social Security					3,704		3,704		3,704	
231 - Workers' Compensation					484		484		484	
232 - Unemployment Insurance					678		678		678	
233 - PFMLI					324		324		324	
<i>Total Object 200:</i>					18,034		18,034		18,034	
<i>Total Function 2540:</i>					66,446	0.50	66,446	0.50	66,446	0.50

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

PUPIL TRANSPORTATION

BUDGET CODE: 100-2550-060

PROGRAM DESCRIPTION: Effective the 2005-2006 fiscal year, the local school districts assumed transportation of students attending the LEEP classrooms. CESD reimburses local school districts for the cost of mid-day transportation required for students to receive instruction in the community as prescribed in IEPs.

PERSONNEL DATA: 0.00 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	0
200	Employee Benefits	0
300	Purchased Services	\$30,000
400	Supplies and Materials	0
600	Other Objects	0
	TOTAL	<u>\$30,000</u>

ADOPTED 2024-2025

100	Salaries	0
200	Employee Benefits	0
300	Purchased Services	\$30,000
400	Supplies and Materials	0
600	Other Objects	0
	TOTAL	<u>\$30,000</u>

**Clackamas ESD
Requirements Report**

Pupil Transportation

Total: \$30,000

2550 - Pupil Transportation	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
331 - Cont Pupil Transportation	9,105	10,185	30,000	30,000	30,000	30,000
<i>Total Object 300:</i>	<i>9,105</i>	<i>10,185</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>
<i>Total Function 2550:</i>	<i>9,105</i>	<i>10,185</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>	<i>30,000</i>

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

DELIVERY SERVICES

BUDGET CODE: 100-2573-054

PROGRAM DESCRIPTION: The Delivery Services program provides delivery of instructional materials, printing, data, testing materials, and correspondence to all school districts. In addition, delivery service is provided to Multnomah and Washington County schools via their respective ESDs. Deliveries occur two days per week.

PERSONNEL DATA: 0.40 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$23,223
200	Employee Benefits	14,503
300	Purchased Services	18,000
400	Supplies and Materials	5,000
600	Other Objects	2,500
	TOTAL	<u>\$63,226</u>

ADOPTED 2024-2025

100	Salaries	\$18,777
200	Employee Benefits	9,792
300	Purchased Services	18,000
400	Supplies and Materials	5,000
600	Other Objects	2,500
	TOTAL	<u>\$54,039</u>

**Clackamas ESD
Requirements Report
Delivery Services**

Total: \$54,039

2573 - Delivery Services	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
Major Object - Object	Actuals	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
112 - Reg Salaries-Classified	19,605	14,508	20,223 0.40	20,058 0.40	20,058 0.40	20,058 0.40
124 - Temporary-Classified			3,000	3,000	3,000	3,000
Total Object 100:	19,605	14,508	23,223 0.40	23,058 0.40	23,058 0.40	23,058 0.40
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	3,039	2,376	3,766	3,739	3,739	3,739
213 - PERS UAL	1,651	1,473	2,590	2,341	2,341	2,341
216 - OPSRP			3,840			
220 - Social Security	1,500	1,110	1,777	1,764	1,764	1,764
231 - Workers' Compensation	1,077	1,462	1,543	3,035	3,035	3,035
232 - Unemployment Insurance	114	61	232	323	323	323
233 - PFMLI		63	155	154	154	154
243 - Professional Development			600	400	400	400
Total Object 200:	7,381	6,544	14,503	11,756	11,756	11,756
300 - Purchased Services						
322 - Repair and Maintenance	13,022		12,500	11,225	11,225	11,225
345 - Pool Cars	5,000		5,000			
351 - Telephone	527	448	500	500	500	500
Total Object 300:	18,549	448	18,000	11,725	11,725	11,725
400 - Supplies and Materials						
415 - Gas & Oil	2,100	3,096	5,000	5,000	5,000	5,000
600 - Other Objects						
651 - Liability Insurance			2,500	2,500	2,500	2,500
Total Function 2573:	47,635	24,596	63,226 0.40	54,039 0.40	54,039 0.40	54,039 0.40

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

COMMUNICATIONS

BUDGET CODE: 100-2633-053

PROGRAM DESCRIPTION: Using a range of tools and practices, CESD’s communications team is charged with developing and executing comprehensive internal and external strategies to inform, influence and support multiple internal and external partners, and to advance the agency’s mission to serve children, families and school districts in Clackamas County. The team builds external and internal awareness and appreciation for the valuable, mission-driven work CESD performs; helps strengthen the sense of mission within the organization and promote organizational values and goals; supports, serves and champions our partner school districts; and supports CESD leaders and staff in communicating effectively on behalf of the organization. The team provides messaging development, outreach and support to the CESD superintendent and program team leaders; marketing and recruitment support to the HR team; and a range of communications support to partner school districts. The team leads or partners on annual initiatives that showcase Clackamas County’s education strengths and goals and expand employee engagement, including the regional Teacher of the Year program, the CESD Regional Art Show and the annual all-staff “Welcome Back” event.

PERSONNEL DATA: 2.00 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$281,679
200	Employee Benefits	135,321
300	Purchased Services	76,105
400	Supplies and Materials	3,600
600	Other Objects	500
	TOTAL	<u>\$497,205</u>

ADOPTED 2024-2025

100	Salaries	\$289,128
200	Employee Benefits	144,544
300	Purchased Services	76,105
400	Supplies and Materials	3,600
600	Other Objects	500
	TOTAL	<u>\$513,877</u>

**Clackamas ESD
Requirements Report**

Public Information Services

Total: \$513,877

2633 - Public Information Services	2022/23 Actuals	2023/24 Actual	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
113 - Reg Salaries-Administration	144,225	123,793	150,715	1.00	155,304	1.00	155,304	1.00	155,304	1.00
114 - Reg Salaries-Confidential	71,512	77,179	93,964	1.00	96,824	1.00	96,824	1.00	96,824	1.00
124 - Temporary-Classified	6,638	11,397	37,000		37,000		37,000		37,000	
Total Object 100:	222,375	212,370	281,679	2.00	289,128	2.00	289,128	2.00	289,128	2.00
200 - Associated Payroll Costs										
211 - PERS Tier 1/2			5,583		5,583		5,583		5,583	
213 - PERS UAL	20,073	20,399	31,408		29,347		29,347		29,347	
216 - OPSRP	26,557	27,212	33,130		34,138		34,138		34,138	
220 - Social Security	17,011	16,115	21,549		22,119		22,119		22,119	
231 - Workers' Compensation	1,673	1,864	2,762		2,836		2,836		2,836	
232 - Unemployment Insurance	1,323	881	2,817		4,048		4,048		4,048	
233 - PFMLI		942	1,888		1,938		1,938		1,938	
241 - Insurance Allocation	30,313	31,344	31,184		39,535		39,535		39,535	
243 - Professional Development	1,597	986	5,000		5,000		5,000		5,000	
Total Object 200:	98,547	99,742	135,321		144,544		144,544		144,544	
300 - Purchased Services										
324 - Rent/Lease	10,810		12,000		12,000		12,000		12,000	
341 - Travel-Local	740	940	1,000		1,000		1,000		1,000	
354 - Advertising	250	5,000	5,000		5,000		5,000		5,000	
355 - Printing-Department	1,846	1,070	3,000		3,000		3,000		3,000	
358 - Recruitment of Employees			1,000		1,000		1,000		1,000	
389 - Non Instructional Professional Services	24,721	26,450	54,105		54,105		54,105		54,105	
Total Object 300:	38,367	33,460	76,105		76,105		76,105		76,105	
400 - Supplies and Materials										
410 - Supplies	3,812	1,672	3,000		3,000		3,000		3,000	
460 - Non-Consumable Supplies		10								
470 - Computer Software	3,192	2,179	600		600		600		600	
Total Object 400:	7,004	3,861	3,600		3,600		3,600		3,600	
600 - Other Objects										
640 - Dues & Fees	170		500		500		500		500	
651 - Liability Insurance	601									
Total Object 600:	771		500		500		500		500	
Total Function 2633:	367,063	349,432	497,205	2.00	513,877	2.00	513,877	2.00	513,877	2.00

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

HUMAN RESOURCE SERVICES

BUDGET CODE: 100-2640-052

PROGRAM DESCRIPTION: Human Resource Services is responsible for employee recruitment, retention and hiring, personnel records management, collective bargaining agreement negotiations, employee benefits, employee and labor relations and assisting managers with performance management and CBA interpretation. The District employs approximately 400 licensed, classified, confidential, and management employees. In addition, Human Resource Services manages licensure records of CESD employees and county-wide substitute teachers.

PERSONNEL DATA: 5.50 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$497,386
200	Employee Benefits	291,990
300	Purchased Services	129,500
400	Supplies and Materials	33,350
600	Other Objects	12,315
	TOTAL	<u>\$964,541</u>

ADOPTED 2024-2025

100	Salaries	\$487,622
200	Employee Benefits	284,526
300	Purchased Services	125,425
400	Supplies and Materials	39,176
600	Other Objects	12,315
	TOTAL	<u>\$949,064</u>

Clackamas ESD
Requirements Report
Human Resources

Total: \$949,064

2640 - Human Resources	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
Major Object - Object	Actuals	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
111 - Reg Salaries - Licensed	134					
112 - Reg Salaries-Classified	114,387		123,842 2.00			
113 - Reg Salaries-Administration	162,637	139,597	169,956 1.00	175,130 1.00	175,130 1.00	175,130 1.00
114 - Reg Salaries-Confidential	170,411	280,544	198,488 2.50	309,492 4.50	309,492 4.50	309,492 4.50
124 - Temporary-Classified		6,195	3,500	-	-	-
131 - Additional Pay-Licensed	167		100	-	-	-
132 - Additional Pay-Classified	1,586	2,101	1,500	1,500	1,500	1,500
134 - Additional Pay-Confidential		1,360		1,500	1,500	1,500
Total Object 100:	449,321	429,797	497,386 5.50	487,622 5.50	487,622 5.50	487,622 5.50
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	13,880	12,649	21,041	16,312	16,312	16,312
213 - PERS UAL	41,241	40,056	55,459	49,494	49,494	49,494
216 - OPSRP	43,451	42,979	49,898	52,508	52,508	52,508
220 - Social Security	33,714	32,221	38,050	37,303	37,303	37,303
231 - Workers' Compensation	3,173	3,742	4,966	4,872	4,872	4,872
232 - Unemployment Insurance	2,636	1,773	4,974	6,828	6,828	6,828
233 - PFMLI		1,824	3,334	3,267	3,267	3,267
241 - Insurance Allocation	89,943	88,256	104,668	104,342	104,342	104,342
243 - Professional Development	4,832	11,334	9,600	9,600	9,600	9,600
Total Object 200:	232,870	234,835	291,990	284,526	284,526	284,526
300 - Purchased Services						
312 - Instructional Program Improve Services	369	26,398	500	500	500	500
315 - Contracted Substitute Pay-Classified	289					
324 - Rent/Lease	43,240		44,500	44,500	44,500	44,500
341 - Travel-Local	68	155	300	300	300	300
342 - Travel-Conference	2,071	74	2,500	1,500	1,500	1,500
345 - Pool Cars	17		100	100	100	100
354 - Advertising	1,704	3,052	7,000	6,000	6,000	6,000
355 - Printing-Department	1,446	856	500	500	500	500
356 - Printing-Copy Machine			1,500	1,500	1,500	1,500
358 - Recruitment of Employees	20,302	17,054	15,000	23,000	23,000	23,000
389 - Non Instructional Professional Services	18,889	6,649	57,600	47,525	47,525	47,525
Total Object 300:	88,394	54,237	129,500	125,425	125,425	125,425

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2640 - Human Resources	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
410 - Supplies	15,599	9,806	2,000	7,826	7,826	7,826
411 - Supplies	100		5,000	5,000	5,000	5,000
440 - Periodicals		495	350	350	350	350
460 - Non-Consumable Supplies	2,043	1,037	1,000	1,000	1,000	1,000
470 - Computer Software	26,496	24,109	25,000	25,000	25,000	25,000
Total Object 400:	44,237	35,447	33,350	39,176	39,176	39,176
600 - Other Objects						
640 - Dues & Fees	14,866	18,278	10,000	10,000	10,000	10,000
651 - Liability Insurance	1,651		2,315	2,315	2,315	2,315
Total Object 600:	16,517	18,278	12,315	12,315	12,315	12,315
Total Function 2640:	831,338	772,593	964,541 5.50	949,064 5.50	949,064 5.50	949,064 5.50

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

TECHNOLOGY SERVICES

BUDGET CODE: 100-2660-095

PROGRAM DESCRIPTION: Data Center Services: The delivery of data center services includes server administration, private cloud server services, private cloud data storage, information security, and backup/recovery of critical computer systems required for district operations. Data Center Services also includes access to the internet, filtering of Internet access for compliance & security purposes, network design consulting, maintenance of communications equipment, network monitoring, and capacity analysis. These services are provided to CESD and our ten component school districts.

Finance Management System: The finance management system utilizes School ERP Pro from Tyler Technologies and includes: the Financial, Human Resources and Payroll Suites. The Finance suite includes: general ledger, project/activity accounting, budget and planning, accounts payables, accounts receivable, billing, asset management, purchasing and inventory control. The Human Resources and Payroll Suite includes: personnel, benefits, payroll, absence management, employee self-service, and document imaging. These services are provided to CESD and our ten component school districts.

PERSONNEL DATA: 11.01 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$1,183,151
200	Employee Benefits	711,548
300	Purchased Services	721,188
400	Supplies and Materials	973,561
600	Other Objects	112,500
	TOTAL	<u>\$3,701,948</u>

ADOPTED 2024-2025

100	Salaries	\$1,277,293
200	Employee Benefits	712,769
300	Purchased Services	804,788
400	Supplies and Materials	1,013,561
600	Other Objects	112,500
	TOTAL	<u>\$3,920,911</u>

**Clackamas ESD
Requirements Report**

Technology Services

Total: \$3,920,911

2660 - Technology Services	2022/23 Actuals	2023/24 Actual	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
100 - Salaries										
112 - Reg Salaries-Classified	524,092	457,448	602,629	6.66	653,399	6.66	653,399	6.66	653,399	6.66
113 - Reg Salaries-Administration	404,178	301,382	510,462	3.85	545,391	3.85	545,391	3.85	545,391	3.85
114 - Reg Salaries-Confidential		6,491	30,060	0.50	38,503	0.50	38,503	0.50	38,503	0.50
124 - Temporary-Classified	11,690	8,255	10,000		10,000		10,000		10,000	
132 - Additional Pay-Classified	1,173	1,322	30,000		30,000		30,000		30,000	
Total Object 100:	941,133	774,899	1,183,151	11.01	1,277,293	11.01	1,277,293	11.01	1,277,293	11.01
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	27,875	25,877	36,431		39,740		39,740		39,740	
213 - PERS UAL	73,529	74,834	131,921		129,645		129,645		129,645	
216 - OPSRP	77,400	78,248	139,017		139,669		139,669		139,669	
220 - Social Security	70,870	58,173	90,512		97,714		97,714		97,714	
231 - Workers' Compensation	5,750	6,816	11,771		12,712		12,712		12,712	
232 - Unemployment Insurance	5,538	3,201	11,831		17,886		17,886		17,886	
233 - PFMLI		3,475	7,929		8,557		8,557		8,557	
241 - Insurance Allocation	176,636	153,029	253,791		238,501		238,501		238,501	
243 - Professional Development	3,552	4,346	28,345		28,345		28,345		28,345	
Total Object 200:	441,150	407,999	711,548		712,769		712,769		712,769	
300 - Purchased Services										
312 - Instructional Program Improve Services	988	1,152	6,895		6,895		6,895		6,895	
322 - Repair and Maintenance	23,265	882	70,000		120,000		120,000		120,000	
324 - Rent/Lease	77,526		79,500		79,500		79,500		79,500	
341 - Travel-Local		231	1,200		1,200		1,200		1,200	
342 - Travel-Conference		1,183	15,000		15,000		15,000		15,000	
345 - Pool Cars	6,603		7,165		7,165		7,165		7,165	
351 - Telephone	545	489	500		500		500		500	
353 - Postage			50		50		50		50	
355 - Printing-Department	280	30	975		975		975		975	
356 - Printing-Copy Machine			1,250		1,250		1,250		1,250	
357 - Computer Phone Lines	56,032	45,851	96,800		103,400		103,400		103,400	
359 - Shipping			100		100		100		100	
386 - Data Processing Services	115,949	102,593	125,000		150,000		150,000		150,000	
389 - Non Instructional Professional Services	100,606	80,073	288,000		288,000		288,000		288,000	
391 - Disaster Recovery			28,753		30,753		30,753		30,753	
Total Object 300:	381,794	232,483	721,188		804,788		804,788		804,788	

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2660 - Technology Services	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
410 - Supplies	597	611	5,400	5,400	5,400	5,400
460 - Non-Consumable Supplies			500	500	500	500
470 - Computer Software	760,248	843,507	967,661	1,007,661	1,007,661	1,007,661
480 - Computer Hardware		1,087				
Total Object 400:	760,845	845,205	973,561	1,013,561	1,013,561	1,013,561
500 - Capital Outlay						
540 - Depreciable Equipment	603					
600 - Other Objects						
610 - Principal	17,616					
620 - Interest	487					
640 - Dues & Fees	2,300	5,300	2,500	2,500	2,500	2,500
651 - Liability Insurance	101,757	80,515	110,000	110,000	110,000	110,000
Total Object 600:	122,160	85,815	112,500	112,500	112,500	112,500
Total Function 2660:	2,647,684	2,346,401	3,701,948 11.01	3,920,911 11.01	3,920,911 11.01	3,920,911 11.01

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

OTHER SUPPORT SERVICES

BUDGET CODE: 100-2690-060

PROGRAM DESCRIPTION: Clackamas Education Service District is both the claiming entity and the fiscal agent for all local component school districts relating to Medicaid Administrative Claiming (MAC). The requirement for participation is that 50 percent of the funds billed for Medicaid Administrative Claiming must be budgeted and paid by the fiscal agent from its General Fund.

PERSONNEL DATA: 0.00 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

300	Purchased Services	\$300,000
	TOTAL	<u>\$300,000</u>

ADOPTED 2024-2025

300	Purchased Services	\$300,000
	TOTAL	<u>\$300,000</u>

**Clackamas ESD
Requirements Report**

Other Support Serv

Total: \$300,000

2690 - Other Support Services	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
389 - Non Instructional Professional Services	165,723	217,760	300,000	300,000	300,000	300,000
<i>Total Function 2690:</i>	<i>165,723</i>	<i>217,760</i>	<i>300,000</i>	<i>300,000</i>	<i>300,000</i>	<i>300,000</i>

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

SUPPLEMENTAL RETIREMENT PROGRAM

BUDGET CODE: 100-2700-050

PROGRAM DESCRIPTION: Costs recorded in the Supplemental Retirement Program area for stipends and medical benefits of retired employees of the district are the negotiated contracts at the time the employee retired. This program is officially sunsetted for all employee groups moving forward.

PERSONNEL DATA: 0.00 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

100	Salaries	\$150,000
200	Employee Benefits	211,475
300	Purchased Services	0
400	Supplies and Materials	0
600	Other Objects	0
	TOTAL	<u>\$361,475</u>

ADOPTED 2024-2025

100	Salaries	\$150,000
200	Employee Benefits	213,575
300	Purchased Services	0
400	Supplies and Materials	0
600	Other Objects	0
	TOTAL	<u>\$363,575</u>

**Clackamas ESD
Requirements Report**

Supplemental Retirement Prog

Total: \$363,575

2700 - Supplemental Retirement	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
100 - Salaries						
116 - Early Retirement Stipends	44,302	31,835	150,000	150,000	150,000	150,000
Total Object 100:	44,302	31,835	150,000	150,000	150,000	150,000
200 - Associated Payroll Costs						
220 - Social Security	3,389	2,436	11,475	11,475	11,475	11,475
231 - Workers' Compensation		5				
232 - Unemployment Insurance				2,100	2,100	2,100
233 - PFMLI		21				
241 - Insurance Allocation	86,495	49,918				
270 - Post Retirement Benefits			200,000	200,000	200,000	200,000
Total Object 200:	89,884	52,379	211,475	213,575	213,575	213,575
Total Function 2700:	134,186	84,214	361,475	363,575	363,575	363,575

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

LONG-TERM DEBT OBLIGATION

BUDGET CODE: 100-5110-051

PROGRAM DESCRIPTION: These appropriations are designated for debt payments associated with long-term borrowing for the Sunnybrook facility, short term Sunnybrook renovations and the acquisition of the Clackamas Early Learning Center.

PERSONNEL DATA: 0.00 FTE

MAJOR PROGRAM CHANGES: Addition of debt service for the renovations on the new Early Learning Center.

BUDGET SUMMARY 2023-2024

610	Principal	796,403
620	Interest	750,843
	TOTAL	<u>\$1,547,246</u>

ADOPTED 2024-2025

610	Principal	\$1,042,494
621	Interest	946,934
	TOTAL	<u>\$1,989,428</u>

Clackamas ESD
Requirements Report
Long-Term Debt Service

Total: \$1,989,428

5110 - Long-Term Debt Service	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
600 - Other Objects						
610 - Principal	773,224	439,793	796,403	1,042,494	1,042,494	1,042,494
621 - Regular Interest	327,920	358,213	750,843	946,934	946,934	946,934
Total Object 600:	1,101,145	798,007	1,547,246	1,989,428	1,989,428	1,989,428
Total Function 5110:	1,101,145	798,007	1,547,246	1,989,428	1,989,428	1,989,428

PROGRAM BUDGET INFORMATION

TRANSFERS TO OTHER FUNDS

BUDGET CODE: 100-5200-051

PROGRAM DESCRIPTION: The purpose of this function is to identify the funds generated in the General Fund and budgeted to be expended in other funds. Funds are transferred when necessary to other funds.

PERSONNEL DATA: 0.00 FTE

MAJOR PROGRAM CHANGES: Proceeds from the proposed sale of surplus property that is recorded in the General Fund, may have to be transferred to the Capital Projects. By law, any proceeds received from the sale are restricted and must be used for debt reduction or real property improvement.

BUDGET SUMMARY 2023-2024

ADOPTED 2024-2025

720	Transits	\$1,300,000
	TOTAL	<u>\$1,300,000</u>

720	Transits	\$1,500,000
	TOTAL	<u>\$1,500,000</u>

**Clackamas ESD
Requirements Report**

Transfers of Funds

Total: \$1,500,000

5200 - Transfers of Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
700 - Transfers						
720 - Transits			1,300,000	1,500,000	1,500,000	1,500,000
<i>Total Object 700:</i>			1,300,000	1,500,000	1,500,000	1,500,000
<i>Total Function 5200:</i>			1,300,000	1,500,000	1,500,000	1,500,000

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

PAYMENT TO LOCAL SCHOOL DISTRICTS

BUDGET CODE: 100-5300-051

PROGRAM DESCRIPTION: This fund accounts for Service Delivery Model (SDM) funds that distribute discretionary funds to the ten component districts.

PERSONNEL DATA: 0.00 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

720	Students with Disabilities	
725	Transits, District Selected Services	\$16,000,000
TOTAL ESTIMATED APPORTIONMENT		<u>\$16,000,000</u>

ADOPTED 2024-2025

720	Students with Disabilities	
725	Transits, District Selected Services	\$17,000,000
TOTAL ESTIMATED APPORTIONMENT		<u>\$17,000,000</u>

**Clackamas ESD
Requirements Report**

Payments to LEA's

Total: \$17,000,000

5300 - Payments to LEA's	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
700 - Transfers						
720 - Transits	75,708	57,078				
725 - Transits, District Select Services	14,286,926	7,483,444	16,000,000	17,000,000	17,000,000	17,000,000
Total Object 700:	14,362,634	7,540,522	16,000,000	17,000,000	17,000,000	17,000,000
Total Function 5300:	14,362,634	7,540,522	16,000,000	17,000,000	17,000,000	17,000,000

PROGRAM BUDGET INFORMATION

CONTINGENCY

BUDGET CODE: 100-6110-051

PROGRAM DESCRIPTION: This appropriation provides for expenditures that cannot be foreseen and planned for in the budget process.

PERSONNEL DATA: 0.00 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2023-2024

Other Use of Funds	\$1,000,000
TOTAL	<u>\$1,000,000</u>

ADOPTED 2024-2025

Other Use of Funds	\$1,500,000
TOTAL	<u>\$1,500,000</u>

**Clackamas ESD
Requirements Report**

Contingency

Total: \$1,500,000

6110 - Contingency	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
800 - Other Uses of Funds						
810 - Planned Reserve			1,000,000	1,500,000	1,500,000	1,500,000
<i>Total Object 800:</i>			1,000,000	1,500,000	1,500,000	1,500,000
<i>Total Function 6110:</i>			1,000,000	1,500,000	1,500,000	1,500,000

Clackamas ESD
Requirements Report

Unappropriated Ending Fund Balance

Total: \$2,467,330

7000 - Unappropriated Ending Fund Balance	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
800 - Other Uses of Funds						
820 - Reserved For Next Year			2,467,330	2,467,330	2,467,330	2,467,330
<i>Total Object 800:</i>			2,467,330	2,467,330	2,467,330	2,467,330
<i>Total Function 7000:</i>			2,467,330	2,467,330	2,467,330	2,467,330

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF SPECIAL REVENUE FUND**

<u>Resources</u>		<u>Actual 2021-2022</u>	<u>Actual 2022-2023</u>	<u>Adopted 2023-2024</u>	<u>Adopted 2024-2025</u>
Local Sources	1000	\$ 6,670,736	\$ 7,910,559	\$ 11,798,703	\$ 13,294,765
Intermediate Sources	2000	-	-	2,900	2,904
State Sources	3000	36,098,513	57,437,959	28,767,855	30,238,857
Federal Sources	4000	5,786,295	8,488,236	9,049,902	6,386,564
Interfund Transfers	5200	-	-	-	-
Sale of Fixed Assets	5300	-	-	-	-
Beginning Fund Balance	5400	<u>2,300,237</u>	<u>2,580,956</u>	<u>2,161,984</u>	<u>1,609,138</u>
Total Resources		<u>\$ 50,855,780</u>	<u>\$ 76,417,709</u>	<u>\$ 51,781,344</u>	<u>\$ 51,532,228</u>
 <u>Requirements</u>					
Instruction	1000	\$ 24,064,334	\$ 30,068,288	\$35,965,090	\$37,460,311
Support Services	2000	4,938,195	9,302,794	11,353,928	9,328,857
Community Services	3000	682,992	1,136,438	1,841,334	2,328,978
Facility Acquisition and Construction	4000	-	-	150,000	-
Other Uses (Payment to LEAs, Fund Transfers)	5300	18,589,305	33,887,133	2,470,992	2,414,082
Unappropriated Ending Fund Balance	7000	<u>2,580,956</u>	<u>2,023,057</u>	<u>-</u>	<u>-</u>
Total Requirements		<u>\$ 50,855,781</u>	<u>\$ 76,417,710</u>	<u>\$ 51,781,344</u>	<u>\$ 51,532,228</u>

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

201 & 204: CHILD CARE RESOURCE AND REFERRAL

PROGRAM DESCRIPTION: The Department of Early Learning manages the Child Care Resource and Referral contract for Service Delivery Area 15 (Clackamas County). By providing training, coaching, and ongoing technical assistance to child care providers, we strengthen the quality of and increase access to child care for families in Clackamas County. We increase the quality of child care available to families in our county. Funds are used to pay for quality improvement specialists, trainers, creation of new professional development content, logistical support for training, incentives to child care providers, and communications with those providers.

FUNDING SOURCES: Department of Early Learning and Care Contract

202: HEAD START TO SUCCESS

PROGRAM DESCRIPTION: The Department of Early Learning manages the Oregon PreK Head Start contract for Clackamas County. Our program utilizes partnerships with school districts to support income-eligible preschool age children. Head Start to Success provides families with a high quality preschool program, home visits and case coordination for comprehensive services including health, social services, and parent involvement. Districts may provide space, transportation, meals, and/or classroom staff, while HSTS may provide funding and technical support.

FUNDING SOURCES: Department of Early Learning and Care Contract, Locally generated in-kind allowed under the contract.

203: EARLY INTERVENTION / EARLY CHILDHOOD SPECIAL EDUCATION

PROGRAM DESCRIPTION: The Department of Early Learning manages the EI/ECSE contract for Region 9 (Clackamas County) to deliver mandated services under the federal Individuals with Disabilities Education Act (IDEA). Infants, toddlers, and preschoolers in Clackamas County who have a disability or delay that qualifies under IDEA are eligible. An IFSP (Individual Family Service Plan) is developed to meet the child's specific needs. The family receives service coordination and the child-specific services which may include specialized instruction in cognitive, behavior, motor, social, and speech or language skills. Services are delivered in the home, community preschools, or special education preschool classrooms. Transportation is provided by the child's local school district if necessary for the child to access their services.

FUNDING SOURCES: Department of Early Learning and Care Contract

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

208: INFANT EARLY CHILDHOOD MENTAL HEALTH CONSULTATION GRANT

PROGRAM DESCRIPTION: This grant program includes a one year planning phase prior to implementation. Following the planning period, the grant will provide funding for FTE to support mental health consultation for young children in child care settings throughout Clackamas County. This will help ensure that child care providers have the tools and resources they need to support young children's mental health, and will help prevent suspensions and expulsions from occurring in child care settings.

FUNDING SOURCES: Oregon Department of Early Learning and Care

209: OEA WELLNESS GRANT

PROGRAM DESCRIPTION: These Grants are from OEA to promote wellness initiatives

FUNDING SOURCES: OEA Wellness Trust

210: MENSTRUAL DIGNITY GRANT

PROGRAM DESCRIPTION: The Menstrual Dignity Grant provides free menstrual products for students in Oregon schools.

FUNDING SOURCES: Oregon Department of Education

213: STUDENT TEACHERS

PROGRAM DESCRIPTION: This contract provides funds for the supervision of student teachers assigned to the district.

FUNDING SOURCES: Contract / State Board of Higher Education

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

215: ED HC THERAPEUTIC SCHOOL

PROGRAM DESCRIPTION: This fund provides educational services to students living in residence at the Parrott Creek Ranch program. These services are provided on behalf of the Lake Oswego School District, as outlined in an inter-governmental agreement.

FUNDING SOURCES: Contract / Lake Oswego School District; State of Oregon

219: K-12 THERAPEUTIC PROGRAM

PROGRAM DESCRIPTION: This contract provides educational services to students kindergarten through twelfth grade who are experiencing acute and chronic mental health challenges. These services are designed for students who are eligible for special education, have social emotional/behavioral challenges as the primary focus of need and have an Individual Education Plan (IEP) that requires a more restrictive setting than can be provided in the local district. The program is supported by tuition from the referring school district.

FUNDING SOURCES: Contract / Local Education Agency (LEA)

222: REGIONAL EDUCATOR NETWORK (REN)

PROGRAM DESCRIPTION: This grant is to fund the Educator Advancement Council (EAC) regional educator network (REN) in support of educator advancement in Clackamas and Multnomah counties. The EAC provides these funds to educator networks across the state who will facilitate content, process, and infrastructure support to school districts.

FUNDING SOURCE: Oregon Department of Education

226: EXTENDED ASSESSMENT TRAINING

PROGRAM DESCRIPTION: This grant provides training toward the statewide assessment of students with disabilities including the Extended Assessment.

FUNDING SOURCE: Federal Grant / Oregon Department of Education

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

227: TRANSITION NETWORK FACILITATION

PROGRAM DESCRIPTION: The Transition Network Facilitator assists high school and post high school personnel in Clackamas, Hood River, Wasco, Gilliam and Sherman counties to achieve the requirements of the Employment First mandate, specifically that students with intellectual and developmental disability find employment in integrated settings after graduation from high school.

FUNDING SOURCE: Oregon Department of Education

228: REGIONAL TECHNICAL ASSISTANCE PROVIDER (RTAP)

PROGRAM DESCRIPTION: The Regional Technical Assistance Providers were created through a collaborative partnership with the Office of Enhancing Student Opportunities and the Oregon Association of Education Service Districts. These positions are overseen by each ESD to provide regional professional development and targeted technical assistance to special education teachers, case managers and directors.

FUNDING SOURCE: Oregon Department of Education

229: IDEA ENHANCEMENT GRANT

PROGRAM DESCRIPTION: This program provides enhancement of activities for school age special education programs based on General Supervision to monitor, provide support and improve educational results and functional outcomes for students experiencing disabilities.

FUNDING SOURCE: Federal Grant / Oregon Department of Education

230: MISCELLANEOUS GRANTS

PROGRAM DESCRIPTION: This program is a central repository for miscellaneous small grant initiatives.

FUNDING SOURCE: Varies by program.

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

232: ELL GRANT

PROGRAM DESCRIPTION: In 2015 the Oregon legislature passed HB 3499, appropriating \$12.5 million dollars each biennium to support English language learners. This grant provides for an English learner specialist working out of Clackamas ESD to work with districts in the northern part of the state (within and outside of Clackamas county) that have fewer than 20 EL students. The grant has not been renewed and we will be spending down the grant in 2024.2025. We will be providing districts with access to professional learning opportunities and other contracted professional technical services.

FUNDING SOURCES: Oregon Department of Education

233: INTEGRATED COMPREHENSIVE SUPPORT FUND (Includes SSA)

PROGRAM DESCRIPTION: These funds allow ESDs to provide technical assistance to build capacity across the region by supporting districts in the development and implementation of their Integrated Plans. Integrated plans are inclusive of the Student Investment Account, High School Success, Every Day Matters, and Continuous Improvement. Each of these components allow schools to focus on mental and behavioral health needs, reducing academic disparities, as well as improving overall academic achievement.

FUNDING SOURCES: Oregon Department of Education

234: SCHOOL SAFETY & PREVENTION SPECIALIST GRANT (SSPS)

PROGRAM DESCRIPTION: The SSPS grant provides assistance to school districts and education service districts in decreasing youth suicidal behavior through the implementation of effective prevention programs and student wellness programs that focus on early identification and intervention by School Safety and Prevention Specialists.

FUNDING SOURCES: Oregon Department of Education

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

235: SCHOOL HEALTH SERVICE PLANNING GRANT

PROGRAM DESCRIPTION: A grant to support the design and implementation of a regional system of health services support for districts, particularly related to school nursing.

FUNDING SOURCES: Oregon Health Authority

237: ESSER GRANTS PHASE II AND III

PROGRAM DESCRIPTION: These Grants are from the Federal Government to provide relief for expenses related to the Pandemic.

FUNDING SOURCES: Federal Grants / Oregon Department of Education

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

250: SUMMER MIGRANT PROGRAM CONSORTIUM SERVICES

PROGRAM DESCRIPTION: Teaching and Learning provides coordination of Summer Migrant Program Services. This program provides summer services to qualified migrant students. Summer services provide an opportunity for qualified migrant students to access a wide range of instructional opportunities including: instruction in basic skills at the primary level; enrichment across the grades; and credit recovery at the secondary level. Summer services are provided using a site-based, collaborative approach in selected component district schools. Sites are agreed upon by the Migrant Education Grant Advisory based on numbers of qualified migrant students and geographical distribution throughout the county.

FUNDING SOURCES: Federal Grant / Oregon Department of Education

254: MIGRANT EDUCATION PRESCHOOL CONSORTIUM SERVICES

PROGRAM DESCRIPTION: Teaching and Learning coordinates this grant which provides services for preschool age children who qualify for migrant education services. Services are determined based on needs within state and federal guidelines. Parent education and support activities are among the services provided. Services are additional and cannot supplant other public funding sources provided for preschool services.

FUNDING SOURCES: Federal Grant / Oregon Department of Education

256: MIGRANT EDUCATION CONSORTIUM SERVICES

PROGRAM DESCRIPTION: Teaching and Learning provides regional coordination, fiscal management, communication, and technical assistance for the Migrant Education Grant. This grant provides supplementary education services for the children of migrant workers in the Clackamas County area during the regular school year. The grant provides funding for participating school districts to provide supplementary instructional programs for qualified migrant students.

FUNDING SOURCES: Federal Grant / Oregon Department of Education

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

260: CLACKAMAS TECHNICAL EDUCATION CONSORTIUM GRANT (C-TEC)

PROGRAM DESCRIPTION: Teaching and Learning provides coordination for the Clackamas Technical Education Consortium (C-TEC) whose primary funding is the federal Carl Perkins fund grant. Consortium activities support career and technical education in high schools and in the agency's post-secondary education partner, Clackamas Community College. The C-TEC consortium works collaboratively with partners to obtain other funding sources for special projects and identify, develop, and implement projects and ongoing systems that support the intent of the Carl Perkins funding. The consortium facilitates regional cooperation among private industry, workforce development, and schools. The program emphasizes alignment and articulation of curriculum as well as career-connected learning opportunities between the high school and community college career and technical education programs. Funds are used to improve district and post-secondary opportunities for students that promote successful skill attainment leading to gainful employment.

FUNDING SOURCES: Federal Grant / Oregon Department of Education

265 & 266: YOUTH PROGRAMS - WORKFORCE INNOVATION OPPORTUNITY ACT / YDO REENGAGEMENT OPPORTUNITY GRANT

PROGRAM DESCRIPTION: Teaching and Learning provides regional coordination, technical assistance, and fiscal management for the youth programs Workforce Innovation Opportunity Act (WIOA) and Youth Development Oregon Reengagement Opportunity Grant (ROG). The Youth Services Implementation Team develops and implements educational and work readiness opportunities that lead to ongoing schooling and employment for historically underserved youth. The program emphasizes connections between school districts, post-secondary education, and Clackamas County agency programs for program eligible youth.

FUNDING SOURCES: Federal Grant / Clackamas Workforce Partnership / Oregon Department of Education

269: GRANTS TO STATES FOR EMERGENCY MANAGEMENT (GSEM) EMERGENCY OPERATIONS TRAINING PROGRAM

PROGRAM DESCRIPTION: CESD Operations is the lead for a geographic region which includes school districts across three ESDs: Clackamas ESD, Multnomah ESD, and Northwest Regional ESD. The scope of work includes providing Emergency Operations Plan training, coordination, and technical assistance to 38 school districts to help them develop/refine, and implement their Emergency Operations Plans to ensure high quality and NIMS compliance.

FUNDING SOURCES: Federal Grant / ODE

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

273: NURSING SERVICES

PROGRAM DESCRIPTION: CESD now offers contract school nursing services for districts within Clackamas County, as well as some internal programs. The Health Services Supervisor provides supervision and support for the contract nurses.

FUNDING SOURCE: Contract / Local Education Agency (LEA)

278: SPECIAL EDUCATION SUPPORT

PROGRAM DESCRIPTION: This fund supports provision of special education and related services to students with disabilities enrolled in CESD programs in unique circumstances for which the identified needs exceed the available resources.

FUNDING SOURCE: Contract

283: SPECIAL EDUCATION DONATION PROGRAM

PROGRAM DESCRIPTION: The Special Education Donation program was established as contributions were received from Washington Mutual Bank and other private donations. The donations are used for general student needs in the special education program.

FUNDING SOURCE: Private Donations

285: EARLY CHILDHOOD SPECIAL EDUCATION DONATION PROGRAM

PROGRAM DESCRIPTION: Private donations are used for general student needs not covered by other funds of the Early Childhood Department.

FUNDING SOURCE: Private Donations

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

293: COUNTYWIDE SUBSTITUTE TRAINING

PROGRAM DESCRIPTION: Clackamas ESD offers state-mandated registration, training, certification verification and renewal to substitute teachers who are registered to substitute in Clackamas County school districts. CESD recovers costs for the required activities and for processing the training registrations.

FUNDING SOURCE: Fees paid by Clackamas County substitute teachers and share of fee-for-service through a consortium hosted by MESD

294: GROW YOUR OWN GRANT

PROGRAM DESCRIPTION: This Teacher Pathway Program is designed to assist staff from our region who are interested in becoming licensed educators with assistance in tuition, books, and technology as the needs/funding are identified. .

FUNDING SOURCE: EAC

**CLACKAMAS EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND
SUMMARY OF RESOURCES**

		Local Sources	Intermediate Sources	State Sources	Federal Sources	Beginning Cash	Transfers In	Total Resources
Special Revenue Fund								
201	CCR&R Training	\$ 50,000	\$ -	\$ -	\$ -	\$ 174,504	\$ -	\$ 224,504
202	Head Start Pre-K Program	-	-	4,692,896	-	-	-	4,692,896.00
203	EI/ECSE	-	-	17,000,000	1,847,511	1,000,000	-	19,847,511
204	Child Care Res and Referral	-	-	526,763	1,049,093	5,662	-	1,581,518
208	Infant Early Childhood Mental Health Grant	-	-	300,000	-	-	-	300,000
209	OEA Wellness Grant	45,000	-	-	-	-	-	45,000
210	Menstrual Dignity Act HB 3294	-	-	20,000	-	-	-	20,000
213	Student Teachers	-	2,904	-	-	-	-	2,904
215	Parrott Creek Program	331,615	-	-	-	-	-	331,615
219	Heron Creek K-12 Therapeutic Program	9,500,000	-	-	-	(250,000)	-	9,250,000
222	Regional Educator Network Grant	-	-	3,871,569	-	-	-	3,871,569
226	Extended Assessment Training	-	-	-	1,109	-	-	1,109
227	Transitions Network Facilitation	-	-	190,935	-	-	-	190,935
228	RTAP	-	-	62,000	-	-	-	62,000
229	IDEA Enhancement Grant	-	-	-	4,985	-	-	4,985
230	Miscellaneous Grants	1,000,000	-	1,000,000	-	130,385	-	2,130,385
232	HB 3499 English Learner	-	-	37,000	-	-	-	37,000
233	Student Success Act	-	-	2,012,937	22,525	-	-	2,035,462
234	SSPS Grant	-	-	170,811	-	-	-	170,811
235	School Health Service Planning Grant	-	-	60,000	-	-	-	60,000
236	Native Engagement Grant	-	-	124,990	-	-	-	124,990
237	EI/ECSE - ESSER Phase II & III	-	-	-	25,000	-	-	25,000
238	Justice Oregon for Black Lives	100,000	-	-	-	-	-	100,000
244	Contracted Services - Communications	1,600	-	-	-	83,400	-	85,000
245	Contracted Services - Fiscal Services	100,000	-	-	-	100,000	-	200,000
246	Contracted Services - Special Education	1,352,057	-	-	-	250,000	-	1,602,057
248	Contracted Services - Technology Services	670,618	-	-	-	-	-	670,618
250	Migrant Program Services Summer	-	-	-	355,965	-	-	355,965

**CLACKAMAS EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND
SUMMARY OF RESOURCES**

	Local Sources	Intermediate Sources	State Sources	Federal Sources	Beginning Cash	Transfers In	Total Resources
254 Migrant Education Services Pre-K	-	-	-	32,000	-	-	32,000
256 Migrant Education Services Regular	-	-	-	1,200,000	-	-	1,200,000
260 Clack Tech Ed Consort (C-TEC)	-	-	16,956	1,176,130	-	-	1,193,086
265 WIOA	-	-	-	672,246	-	-	672,246
266 YDD Reengagement Opportunity Grant	-	-	152,000	-	-	-	152,000
273 Nursing Services	132,875	-	-	-	-	-	132,875
278 Special Ed Support	5,000	-	-	-	84,100	-	89,100
283 Special Ed Donation Program	6,000	-	-	-	13,000	-	19,000
285 ECSE Donation Program	-	-	-	-	15,087	-	15,087
293 County Wide Sub Training	-	-	-	-	3,000	-	3,000
Total Special Revenue	\$ 13,294,765	\$ 2,904	\$ 30,238,857	\$ 6,386,564	\$ 1,609,138	\$ -	\$ 51,532,228

**Clackamas ESD
Resources Report**

Special Revenue Funds

Total: \$51,532,228

200 - Special Revenue Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
1000 - Revenue from Local Sources						
1310 - Regular Day School Tuition	5,948,359	6,315,264	8,142,841	9,500,000	9,500,000	9,500,000
1920 - Donations-Private Sources	77,078	105,007	151,000	151,000	151,000	151,000
1941 - Services Provided Lea's	1,636,940	325,388	1,674,502	1,816,547	1,816,547	1,816,547
1980 - Fees Charged To Grants	125,000					
1990 - Miscellaneous	54,707	2,654	100,000	100,000	100,000	100,000
1998 - Misc Revenue - SAIF	7,062					
1999 - Miscellaneous Revenue	61,413	55,685	1,730,360	1,727,218	1,727,218	1,727,218
Total Object 1000:	7,910,559	6,803,997	11,798,703	13,294,765	13,294,765	13,294,765
2000 - Revenue From Intermediate Sources						
2201 - Restricted - Regional			2,900	2,904	2,904	2,904
3000 - Revenue From State Sources						
3207 - Special Project	3,955,681	5,579	4,620,565	4,709,852	4,709,852	4,709,852
3299 - Other Restricted State	53,482,278	14,212,409	24,147,290	25,529,005	25,529,005	25,529,005
Total Object 3000:	57,437,959	14,217,987	28,767,855	30,238,857	30,238,857	30,238,857
4000 - Revenue From Federal Sources						
4500 - Federal Grant	1,514,993	1,867,954	2,814,184	47,525	47,525	47,525
4501 - 84.013 Title I, N&d	97,672	34,369	86,000	86,000	86,000	86,000
4502 - Title 6, ESEA	219,200	177,021	129,000	129,000	129,000	129,000
4506 - 84.048 Perkins Vocational Ed	1,315,173	528,115	1,176,130	1,176,130	1,176,130	1,176,130
4511 - 84.011 Migrant Education	1,089,372	582,234	1,587,965	1,587,965	1,587,965	1,587,965
4514 - 84.126 Rehabilitation SVS - Vocational	89,085					
4515 - IDEA			1,107	1,109	1,109	1,109
Subtotal Object 4000:	4,325,495	3,189,693	5,794,386	3,027,729	3,027,729	3,027,729

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200 - Special Revenue Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
4000 - Revenue From Federal Sources, Continued						
4516 - 84.181 Federal IDEA Spec Part C	752,227	495,753	900,000	900,000	900,000	900,000
4517 - 84.173 Federal IDEA Spec Sec 619	863,173	173,802	595,000	595,000	595,000	595,000
4518 - 84.027 Federal IDEA Spec Sec 611	1,533,111	550,222	142,496	142,496	142,496	142,496
4700 - Grants-In-Aid	413,644	400,160	587,246	587,246	587,246	587,246
4702 - 93.575, 93.596 Child Care Resource & Referral	599,341	445,888	945,774	1,049,093	1,049,093	1,049,093
4706 - 17.259 Dept of Labor/Wia	1,245	1,283	85,000	85,000	85,000	85,000
Total Object 4000:	8,488,236	5,256,801	9,049,902	6,386,564	6,386,564	6,386,564
5000 - Other Sources						
5400 - Beginning Fund Balance			2,161,984	1,603,476	1,603,476	1,609,138
9700 - Fund Balance						
9770 - Unreserved Fund Balance	2,580,957	2,023,057		5,662	5,662	5,662
Total Fund 200:	76,417,710	28,301,844	51,781,344	51,532,228	51,532,228	51,532,228

**CLACKAMAS EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND
SUMMARY OF APPROPRIATIONS**

Instruction	Actual 2021-2022	Actual 2022-2023	Adopted 2023-2024	Adopted 2024-2025
202 Head Start Pre-K Program	3,130,369	3,925,313	4,603,609	4,692,896
203 EI/ECSE	14,965,101	17,203,379	18,296,823	19,747,511
207 ESSER		719,781	204,615	-
215 Parrott Creek Program	230,406	186,580	331,346	331,615
219 Heron Creek K-12 Therapeutic Program	5,140,268	7,032,351	8,646,214	9,250,000
230 Miscellaneous Grants	-	-	-	1,500,000
233 Student Success Act	-	-	1,500,000	-
237 EI/ECSE - ESSER Phase II & III	-	-	712,392	25,000
246 Contracted Services - Special Education	535,707	884,306	1,301,039	1,544,237
250 Migrant Program Services Summer	16,464	19,666	150,965	150,965
254 Migrant Education Services Pre-K	447	4,311	32,000	32,000
266 YDD Reengagement Opportunity Grant	45,571	86,478	152,000	152,000
278 Special Ed Support	-	2,714	-	-
283 Special Ed Donation Program	-	3,410	19,000	19,000
285 ECSE Donation Program	-	-	15,087	15,087
Total Instruction	\$ 24,064,334	\$ 30,068,288	\$ 35,965,090	\$ 37,460,311

Support Services

202 Head Start Pre-K Program	-	18,511	-	-
207 ESSER	613,993	525,685	1,145,385	-
209 OEA Wellness Grant	26,341	35,992	45,000	45,000
210 Menstrual Dignity Act Grant	-	961	20,000	20,000
213 Student Teachers	-	-	2,900	2,904
221 Every Day Matters (Chronic Absenteeism)	-	-	-	-
222 Regional Educator Network Grant	937,415	2,486,056	3,221,569	3,221,569
226 Extended Assessment Training	-	-	1,107	1,109
227 Transitions Network Facilitation	158,655	169,829	190,935	190,935
228 RTAP	-	-	-	62,000
229 IDEA Enhancement Grant	-	-	4,985	4,985
230 Miscellaneous Grants	6,135	430	584,600	584,600
232 HB 3499 English Learner	125,959	268,058	242,000	37,000
233 Student Success Act	890,267	1,934,570	2,035,462	2,035,462

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**CLACKAMAS EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND
SUMMARY OF APPROPRIATIONS**

	<u>Actual</u> <u>2021-2022</u>	<u>Actual</u> <u>2022-2023</u>	<u>Adopted</u> <u>2023-2024</u>	<u>Adopted</u> <u>2024-2025</u>
<u>Support Services, Continued</u>				
234 SSPS Grant	109,952	120,916	144,966	170,811
235 School Health Service Planning Grant	60,000	56,893	60,000	60,000
236 Native Engagement Grant	-	120,750	124,990	124,990
237 EI/ECSE - ESSER Phase II & III	88,780	83,221	187,608	-
238 Justice Oregon for Black Lives	-	-	32,718	5,934
241 Contracted Services - Teaching & Learning	-	-	-	-
244 Contracted Services - Communications	-	-	85,000	85,000
245 Contracted Services - Fiscal Services	14,864	54,437	200,000	200,000
246 Contracted Services - Special Education	66,666	110,210	165,575	57,820
248 Contracted Services - Technology Services	329,330	251,915	594,058	670,618
250 Migrant Program Services Summer	5,097	-	-	-
254 Migrant Education Services Pre-K	4,398	5,015	-	-
256 Migrant Education Services Regular	413,920	615,774	751,647	751,481
260 Clack Tech Ed Consort (C-TEC)	222,684	339,386	217,823	224,408
265 WIOA	437,914	414,889	672,246	672,246
269 Emerg Operations Grant	124,821	137,100	179,702	-
273 Nursing Services	84,180	104,023	126,542	132,875
278 Special Ed Support	16,500	-	89,100	89,100
280 Community Summer Enrichment Grant	-	789,997	-	-
293 County Wide Sub Training	326	36,044	3,000	3,000
294 Grow Your Own Grant	199,999	340,761	350,000	-
295 Retention and Recruitment	-	402,122	-	-
Total Support Services	<u>\$ 4,938,195</u>	<u>\$ 9,423,544</u>	<u>\$ 11,478,918</u>	<u>\$ 9,453,847</u>

**CLACKAMAS EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND
SUMMARY OF APPROPRIATIONS**

	<u>Actual</u> <u>2021-2022</u>	<u>Actual</u> <u>2022-2023</u>	<u>Adopted</u> <u>2023-2024</u>	<u>Adopted</u> <u>2024-2025</u>
<u>Community Services</u>				
201 CCR&R Training	1,800	4,957	224,504	224,504
204 Child Care Res and Referral	681,192	1,010,291	1,420,658	1,581,518
208 Infant Early Childhood Mental Health Grant	-	-	-	300,000
236 Native Engagement Grant	-	120,750	124,990	-
238 Justice Oregon for Black Lives	-	-	67,282	94,066
256 Migrant Education Services Regular	-	440	3,900	3,900
Total Community Services	\$ 682,992	\$ 1,136,438	\$ 1,841,334	\$ 2,203,988
<u>Building Acquisition & Improvements</u>				
207 ESSER			150,000	-
Total Building Acquisition & Improvements	\$ -	\$ -	\$ 150,000	\$ -
<u>Other Uses (Payment to LEAs, Fund Transfers)</u>				
203 EI/ECSE	46,426	82,959	85,491	100,000
222 Regional Educator Network Grant	60,697	275,836	650,000	650,000
230 Miscellaneous Grants	-	-	45,785	45,785
232 HB 3499 English Learner	-	15,279	65,000	-
233 Student Success Act	421,987	441,537	-	-
235 School Health Service Planning Grant	58,063	104,957	-	-
250 Migrant Program Services Summer	163,659	189,316	205,000	205,000
254 Migrant Education Services Pre-K	-	-	-	-
256 Migrant Education Services Regular	245,722	254,849	444,453	444,619
260 Clack Tech Ed Consort (C-TEC)	455,217	987,644	975,263	968,678
280 Community Summer Enrichment Grant	17,137,534	31,534,755	-	-
Total Other Uses	\$ 18,589,305	\$ 33,887,133	\$ 2,470,992	\$ 2,414,082
Total Expenditures/Appropriations	\$ 48,274,825	\$ 74,515,403	\$ 51,906,334	\$ 51,532,228

**Clackamas ESD
Requirements Report**

Special Revenue Funds

Total: \$51,532,228

200 - Special Revenue Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
1140 - Pre-Kindergarten Programs										
100 - Salaries										
111 - Reg Salaries - Licensed	265,407	267,051	417,165	5.00	412,663	4.60	412,663	4.60	412,663	4.60
112 - Reg Salaries-Classified	877,458	709,867	1,155,756	28.81	1,270,833	30.69	1,270,833	30.69	1,270,833	30.69
113 - Reg Salaries-Administration	212,989	180,227	283,170	2.60	164,509	1.35	164,509	1.35	164,509	1.35
122 - Substitute Pay-Classified	-	-	9,000		9,000		9,000		9,000	
123 - Temporary-Licensed	26,540	-	-		-		-		-	
124 - Temporary-Classified	7,566	13,807	-		-		-		-	
131 - Additional Pay-Licensed	14,701	10,345	22,710		15,000		15,000		15,000	
132 - Additional Pay-Classified	27,855	25,753	20,000		20,000		20,000		20,000	
Total Object 100:	1,432,516	1,207,050	1,907,801	36.41	1,892,005	36.64	1,892,005	36.64	1,892,005	36.64
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	14,593	19,817	35,169		50,498		50,498		50,498	
213 - PERS UAL	91,190	107,352	212,718		192,040		192,040		192,040	
216 - OPSRP	135,507	126,826	228,694		213,965		213,965		213,965	
220 - Social Security	107,822	90,544	145,947		144,738		144,738		144,738	
231 - Workers' Compensation	8,340	10,798	19,002		18,854		18,854		18,854	
232 - Unemployment Insurance	8,419	5,011	19,079		26,485		26,485		26,485	
233 - PFMLI	-	6,262	12,780		12,676		12,676		12,676	
241 - Insurance Allocation	520,383	402,452	728,009		735,058		735,058		735,058	
243 - Professional Development	7,216	2,384	27,900		27,900		27,900		27,900	
Total Object 200:	893,471	771,445	1,429,298		1,422,214		1,422,214		1,422,214	
300 - Purchased Services										
312 - Instructional Program Improve Services	20,375	15,128	9,000		12,000		12,000		12,000	
315 - Contracted Substitute Pay-Classified	12,649	62,927	-		100,000		100,000		100,000	
319 - Other Prof/Tech Svcs	24,468	4,988	17,500		-		-		-	
322 - Repair and Maintenance	3,248	-	-		-		-		-	
324 - Rent/Lease	83,169	-	75,000		75,000		75,000		75,000	
341 - Travel-Local	2,506	3,367	4,263		6,000		6,000		6,000	
342 - Travel-Conference	510	1,510	6,500		3,000		3,000		3,000	
345 - Pool Cars	712	-	2,121		-		-		-	
351 - Telephone	11,061	4,356	13,500		13,500		13,500		13,500	
354 - Advertising	4,356	-	-		-		-		-	
355 - Printing-Department	4,741	1,975	1,500		1,500		1,500		1,500	
356 - Printing-Copy Machine	-	-	1,500		1,500		1,500		1,500	
358 - Recruitment of Employees	-	6,334	-		5,000		5,000		5,000	
371 - In State Tuition-Lea's	843,066	798,863	872,505		898,680		898,680		898,680	
389 - Non Instructional Professional Services	14,274	10,730	25,000		30,000		30,000		30,000	
Total Object 300:	1,025,135	910,177	1,028,389		1,146,180		1,146,180		1,146,180	

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200 - Special Revenue Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
400 - Supplies and Materials						
405 - Food	7,480	3,553	10,000	-	-	-
410 - Supplies	90,882	26,611	18,000	28,000	28,000	28,000
411 - Supplies	85	1,929	-	-	-	-
460 - Non-Consumable Supplies	243,053	158	8,000	5,000	5,000	5,000
470 - Computer Software	37,395	29,076	35,000	22,578	22,578	22,578
480 - Computer Hardware	17,264	1,722	4,500	4,500	4,500	4,500
Total Object 400:	396,159	63,048	75,500	60,078	60,078	60,078
500 - Capital Outlay						
541 - Initial/Add'l Equipment	28,977	-	-	-	-	-
600 - Other Objects						
640 - Dues & Fees	1,400	4,440	4,000	4,444	4,444	4,444
690 - Grant Indirect Costs	147,655	-	158,621	167,975	167,975	167,975
Total Object 600:	149,055	4,440	162,621	172,419	172,419	172,419
Total Function 1140:	3,925,313	2,956,160	4,603,609	36.41	4,692,896	36.64
1220 - Restrictive Program/Student W/Disabilities						
100 - Salaries						
111 - Reg Salaries - Licensed	1,499,841	1,075,814	1,621,032	22.80	1,753,316	23.30
112 - Reg Salaries-Classified	1,457,386	1,027,288	2,235,789	57.43	1,604,511	36.95
113 - Reg Salaries-Administration	309,004	246,277	325,940	2.40	316,561	2.20
123 - Temporary-Licensed	5,280	16,440	500		500	
124 - Temporary-Classified	16,450	30,428	-		-	
131 - Additional Pay-Licensed	46,125	98,912	40,000		50,000	
132 - Additional Pay-Classified	83,862	95,856	85,728		125,000	
Total Object 100:	3,417,947	2,591,015	4,308,989	82.63	3,849,888	62.45
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	114,882	96,712	151,508		197,738	
213 - PERS UAL	255,251	241,935	480,457		390,765	
216 - OPSRP	302,649	245,500	499,697		355,953	
220 - Social Security	261,841	197,322	329,641		294,510	
231 - Workers' Compensation	19,345	23,088	42,909		38,235	
232 - Unemployment Insurance	20,484	10,864	43,098		53,901	
233 - PFMLI	-	13,088	28,863		25,799	
241 - Insurance Allocation	1,049,074	710,935	1,521,891		1,128,223	
243 - Professional Development	13,513	10,600	15,000		15,000	
Total Object 200:	2,037,038	1,550,042	3,113,064		2,500,124	

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200 - Special Revenue Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
Major Object - Object	Actuals	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
300 - Purchased Services						
312 - Instructional Program Improve Services	18,908	18,434	13,000	13,000	13,000	13,000
314 - Contracted Substitute Pay-Licensed	129,962	177,518	49,375	150,000	150,000	150,000
315 - Contracted Substitute Pay-Classified	564,814	201,311	100,000	150,000	150,000	150,000
319 - Other Prof/Tech Svcs	675,896	1,261,080	400,000	1,833,959	1,833,959	1,833,959
322 - Repair and Maintenance	287,091	102,634	200,000	200,000	200,000	200,000
324 - Rent/Lease	224,331	222,328	250,000	300,000	300,000	300,000
325 - Electricity	29,053	29,425	20,000	40,000	40,000	40,000
326 - Heating Fuel	-	-	8,500	8,500	8,500	8,500
331 - Cont Pupil Transportation	1,743	2,863	-	-	-	-
341 - Travel-Local	2,749	1,901	8,500	8,500	8,500	8,500
342 - Travel-Conference	390	955	-	-	-	-
345 - Pool Cars	252	-	5,000	5,000	5,000	5,000
351 - Telephone	3,598	3,179	3,500	3,500	3,500	3,500
355 - Printing-Department	6,672	4,353	5,000	5,000	5,000	5,000
356 - Printing-Copy Machine	1,416	733	6,500	6,500	6,500	6,500
358 - Recruitment of Employees	-	1,605	-	-	-	-
389 - Non Instructional Professional Services	5,717	4,358	6,000	6,000	6,000	6,000
Total Object 300:	1,952,593	2,032,674	1,075,375	2,729,959	2,729,959	2,729,959
400 - Supplies and Materials						
410 - Supplies	59,615	54,770	40,000	80,000	80,000	80,000
420 - Textbooks	12,104	13,232	15,000	15,000	15,000	15,000
440 - Periodicals	480	-	500	500	500	500
460 - Non-Consumable Supplies	-	1,188	25,000	25,000	25,000	25,000
470 - Computer Software	18,440	18,780	40,000	40,000	40,000	40,000
480 - Computer Hardware	28,023	151,779	25,000	25,000	25,000	25,000
Total Object 400:	118,662	239,749	145,500	185,500	185,500	185,500
600 - Other Objects						
640 - Dues & Fees	645	1,935	1,500	1,500	1,500	1,500
651 - Liability Insurance	17,630	-	-	-	-	-
690 - Grant Indirect Costs	1,786	-	1,786	-	-	-
Total Object 600:	20,061	1,935	3,286	1,500	1,500	1,500
Total Function 1220:	7,546,302	6,875,149	8,646,214	82.63	9,266,971	62.45
1222 - LEEP Instruction						
100 - Salaries						
112 - Reg Salaries-Classified	397,938	-	642,575	13.13	557,537	14.00
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	-	30,180	-	-	-
213 - PERS UAL	44,370	-	71,647	56,590	56,590	56,590
216 - OPSRP	48,986	-	59,925	75,491	75,491	75,491
220 - Social Security	30,442	-	49,157	42,651	42,651	42,651
231 - Workers' Compensation	1,716	-	6,126	5,575	5,575	5,575
232 - Unemployment Insurance	2,388	-	6,426	7,805	7,805	7,805
233 - PFMLI	-	-	4,305	3,735	3,735	3,735
241 - Insurance Allocation	358,466	-	129,465	420,000	420,000	420,000
243 - Professional Development	-	-	1,233	1,233	1,233	1,233
Total Object 200:	486,368	-	358,464	613,080	613,080	613,080

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200 - Special Revenue Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
312 - Instructional Program Improve Services	-	828,368	-	73,620	73,620	73,620
319 - Other Prof/Tech Svcs	2,714	2,255	300,000	300,000	300,000	300,000
Total Object 300:	2,714	830,623	300,000	373,620	373,620	373,620
400 - Supplies and Materials						
410 - Supplies	3,410	2,086	19,000	19,000	19,000	19,000
Total Function 1222:	890,430	832,709	1,320,039	13.13	1,563,237	14.00
1223 - LEEP Extended School Year						
100 - Salaries						
123 - Temporary-Licensed	41,550	6,960	-	-	-	-
124 - Temporary-Classified	68,510	25,486	-	-	-	-
131 - Additional Pay-Licensed	3,995	58,184	-	-	-	-
132 - Additional Pay-Classified	1,515	71,296	-	-	-	-
Total Object 100:	115,570	161,927	-	-	-	-
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	2,604	3,553	-	-	-	-
213 - PERS UAL	7,955	13,186	-	-	-	-
216 - OPSRP	7,568	14,297	-	-	-	-
220 - Social Security	8,840	12,387	-	-	-	-
231 - Workers' Compensation	731	1,435	-	-	-	-
232 - Unemployment Insurance	693	648	-	-	-	-
241 - Insurance Allocation	10	-	-	-	-	-
Total Object 200:	28,401	45,506	-	-	-	-
300 - Purchased Services						
319 - Other Prof/Tech Svcs	57,934	31,250	-	-	-	-
341 - Travel-Local	-	283	-	-	-	-
390 - Other Purchased Services	2,135	-	-	-	-	-
Total Object 300:	60,069	31,532	-	-	-	-
400 - Supplies and Materials						
410 - Supplies	1,670	490	-	-	-	-
460 - Non-Consumable Supplies	120	-	-	-	-	-
Total Object 400:	1,790	490	-	-	-	-
Total Function 1223:	205,829	239,455	-	-	-	-
1260 - Early Intervention						
100 - Salaries						
111 - Reg Salaries - Licensed	7,282,600	5,701,144	8,114,958	98.75	8,363,492	96.55
112 - Reg Salaries-Classified	984,521	870,085	1,424,680	37.12	1,476,238	36.06
113 - Reg Salaries-Administration	748,098	616,726	808,243	6.00	945,554	6.86
123 - Temporary-Licensed	7,770	40,943	2,883		20,883	
124 - Temporary-Classified	21,915	12,506	-		-	
131 - Additional Pay-Licensed	116,931	35,709	24,611		24,611	
132 - Additional Pay-Classified	64,498	12,109	14,417		14,417	
Total Object 100:	9,226,333	7,289,222	10,389,792	141.87	10,845,195	139.47

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200 - Special Revenue Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
Major Object - Object	Actuals	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	460,261	363,596	541,535	522,547	522,547	522,547
213 - PERS UAL	750,228	721,780	1,158,478	1,100,785	1,100,785	1,100,785
216 - OPSRP	731,418	662,135	958,693	1,027,195	1,027,195	1,027,195
220 - Social Security	694,337	546,755	794,833	829,650	829,650	829,650
231 - Workers' Compensation	53,255	61,522	105,837	110,432	110,432	110,432
232 - Unemployment Insurance	54,321	30,166	103,896	151,828	151,828	151,828
233 - PFMLI	-	36,181	69,624	72,660	72,660	72,660
241 - Insurance Allocation	2,301,818	1,787,197	2,804,670	2,685,453	2,685,453	2,685,453
243 - Professional Development	35,946	42,242	203,428	250,000	250,000	250,000
Total Object 200:	5,081,585	4,251,574	6,740,994	6,750,550	6,750,550	6,750,550
300 - Purchased Services						
300 - Purchased Services	-	-	-	750,000	750,000	750,000
312 - Instructional Program Improve Services	252,351	115,264	20,000	-	-	-
314 - Contracted Substitute Pay-Licensed	33,292	12,601	20,000	20,000	20,000	20,000
315 - Contracted Substitute Pay-Classified	3,916	8,261	15,000	15,000	15,000	15,000
319 - Other Prof/Tech Svcs	579,710	431,072	400,000	250,000	250,000	250,000
322 - Repair and Maintenance	23,287	390	20,000	60,000	60,000	60,000
324 - Rent/Lease	309,378	7,775	326,500	600,000	600,000	600,000
341 - Travel-Local	96,788	77,121	70,000	70,000	70,000	70,000
342 - Travel-Conference	9,861	9,903	2,525	2,961	2,961	2,961
345 - Pool Cars	4,902	-	5,000	3,000	3,000	3,000
351 - Telephone	19,308	16,053	20,000	20,000	20,000	20,000
353 - Postage	-	224	250	250	250	250
354 - Advertising	1,333	-	-	-	-	-
355 - Printing-Department	16,302	7,303	7,500	7,500	7,500	7,500
356 - Printing-Copy Machine	-	-	10,471	10,471	10,471	10,471
358 - Recruitment of Employees	17,025	2,528	-	-	-	-
382 - Legal Services	6,935	6,963	7,500	7,500	7,500	7,500
389 - Non Instructional Professional Services	125,858	74,894	800,000	40,000	40,000	40,000
Total Object 300:	1,500,246	770,352	1,724,746	1,856,682	1,856,682	1,856,682
400 - Supplies and Materials						
410 - Supplies	81,798	34,312	800,000	830,554	830,554	830,554
460 - Non-Consumable Supplies	253,520	1,907	15,000	10,000	10,000	10,000
470 - Computer Software	62,722	37,273	55,000	35,000	35,000	35,000
480 - Computer Hardware	164,321	31,246	30,000	25,000	25,000	25,000
Total Object 400:	562,361	104,737	900,000	900,554	900,554	900,554
600 - Other Objects						
640 - Dues & Fees	7,062	4,929	2,199	2,199	2,199	2,199
651 - Liability Insurance	8,288	-	-	-	-	-
690 - Grant Indirect Costs	817,505	500,937	551,484	750,000	750,000	750,000
Total Object 600:	832,854	505,866	553,683	752,199	752,199	752,199
800 - Other Uses of Funds						
810 - Planned Reserve			200,000	167,331	167,331	167,331
Total Function 1260:	17,203,379	14,384,122	20,509,215	141.87	21,272,511	139.47
					21,272,511	139.47
						21,272,511
						139.47

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200 - Special Revenue Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1290 - Other Special Programs						
400 - Supplies and Materials						
410 - Supplies	-	-	15,087	15,087	15,087	15,087
<i>Total Function 1290:</i>	-	-	15,087	15,087	15,087	15,087
1293 - Migrant Education						
100 - Salaries						
123 - Temporary-Licensed	10,203	16,285	-	-	-	-
124 - Temporary-Classified	1,088	-	16,380	16,380	16,380	16,380
<i>Total Object 100:</i>	11,291	16,285	16,380	16,380	16,380	16,380
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	-	2,472	2,472	2,472	2,472
213 - PERS UAL	-	886	1,826	1,663	1,663	1,663
216 - OPSRP	134	1,181	-	-	-	-
220 - Social Security	864	1,246	1,253	1,253	1,253	1,253
231 - Workers' Compensation	70	144	139	139	139	139
232 - Unemployment Insurance	68	65	164	229	229	229
233 - PFMLI	-	-	110	110	110	110
<i>Total Object 200:</i>	1,135	3,522	5,964	5,866	5,866	5,866
300 - Purchased Services						
319 - Other Prof/Tech Svcs	1,400	-	12,500	12,500	12,500	12,500
330 - Student Transportation	961	-	30,000	30,000	30,000	30,000
331 - Cont Pupil Transportation	-	-	4,056	4,100	4,100	4,100
341 - Travel-Local	45	559	900	900	900	900
<i>Total Object 300:</i>	2,406	559	47,456	47,500	47,500	47,500
400 - Supplies and Materials						
410 - Supplies	4,928	196	91,767	91,767	91,767	91,767
470 - Computer Software	3,280	974	2,000	2,054	2,054	2,054
<i>Total Object 400:</i>	8,209	1,170	93,767	93,821	93,821	93,821
600 - Other Objects						
690 - Grant Indirect Costs	936	1,098	19,398	19,398	19,398	19,398
<i>Total Function 1293:</i>	23,977	22,634	182,965	182,965	182,965	182,965
1294 - Youth Corrections Education						
100 - Salaries						
111 - Reg Salaries - Licensed	69,916	46,927	70,391	74,978	74,978	74,978
112 - Reg Salaries-Classified	50,699	39,638	52,437	59,685	59,685	59,685
113 - Reg Salaries-Administration	-	18,868	29,427	25,625	25,625	25,625
131 - Additional Pay-Licensed	1,483	129	100,000	-	-	-
132 - Additional Pay-Classified	-	-	50,000	-	-	-
<i>Total Object 100:</i>	122,098	105,562	302,255	160,288	160,288	160,288

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200 - Special Revenue Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	726	22,635	929	929	929
213 - PERS UAL	10,442	10,715	33,702	16,270	16,270	16,270
216 - OPSRP	14,954	13,693	20,616	20,936	20,936	20,936
220 - Social Security	9,323	8,034	23,122	12,262	12,262	12,262
231 - Workers' Compensation	678	939	2,797	1,603	1,603	1,603
232 - Unemployment Insurance	730	445	3,022	2,244	2,244	2,244
233 - PFMLI	-	626	2,025	1,074	1,074	1,074
241 - Insurance Allocation	21,218	17,371	98,855	25,647	25,647	25,647
243 - Professional Development	-	-	1,300	1,300	1,300	1,300
Total Object 200:	57,344	52,549	208,074	82,265	82,265	82,265
300 - Purchased Services						
314 - Contracted Substitute Pay-Licensed	578	382	2,000	2,000	2,000	2,000
315 - Contracted Substitute Pay-Classified	-	-	1,782	1,782	1,782	1,782
341 - Travel-Local	-	410	-	-	-	-
356 - Printing-Copy Machine	2,400	-	2,400	2,400	2,400	2,400
386 - Data Processing Services	-	-	3,060	3,060	3,060	3,060
Total Object 300:	2,978	792	9,242	9,242	9,242	9,242
400 - Supplies and Materials						
410 - Supplies	500	611	6,390	52,849	52,849	52,849
420 - Textbooks	-	1,700	-	-	-	-
470 - Computer Software	-	21,295	5,000	5,000	5,000	5,000
480 - Computer Hardware	3,060	510	5,000	5,000	5,000	5,000
Total Object 400:	3,560	24,116	16,390	62,849	62,849	62,849
600 - Other Objects						
651 - Liability Insurance	601	-	-	-	-	-
Total Function 1294:	186,580	183,019	535,961	2.30	314,644	2.30
1299 - Designated Prg/Other Prgm						
100 - Salaries						
111 - Reg Salaries - Licensed	19,417	2,221	-	-	-	-
112 - Reg Salaries-Classified	33,138	19,372	-	63,274	1.07	63,274
124 - Temporary-Classified	-	-	8,000	-	-	-
132 - Additional Pay-Classified	106	-	-	-	-	-
Total Object 100:	52,660	21,593	8,000	63,274	1.07	63,274
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	2,875	1,207	9,440	9,440	9,440
213 - PERS UAL	2,306	2,192	892	6,422	6,422	6,422
216 - OPSRP	3,500	572	-	764	764	764
220 - Social Security	3,965	1,636	612	4,841	4,841	4,841
231 - Workers' Compensation	281	193	68	632	632	632
232 - Unemployment Insurance	311	94	80	886	886	886
233 - PFMLI	-	113	54	424	424	424
241 - Insurance Allocation	10,895	3,423	-	9,819	9,819	9,819
243 - Professional Development	-	-	300	300	300	300
Total Object 200:	21,258	11,098	3,213	33,528	33,528	33,528

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200 - Special Revenue Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	
	Actuals	Actual	Adopted	Proposed	Approved	Adopted	Adopted	Adopted	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
300 - Purchased Services										
341 - Travel-Local	186	-	7,000		7,000		7,000		7,000	
389 - Non Instructional Professional Services	7,798	66	17,500		8,598		8,598		8,598	
Total Object 300:	7,984	66	24,500		15,598		15,598		15,598	
400 - Supplies and Materials										
410 - Supplies	458	6,085	108,687		22,000		22,000		22,000	
470 - Computer Software	-	56	-		-		-		-	
Total Object 400:	458	6,141	108,687		22,000		22,000		22,000	
600 - Other Objects										
690 - Grant Indirect Costs	4,118	1,531	7,600		17,600		17,600		17,600	
Total Function 1299:	86,478	40,429	152,000		152,000	1.07	152,000	1.07	152,000	1.07
2117 - Identify/Recruit Migrant										
100 - Salaries										
111 - Reg Salaries - Licensed	152,224	46,470	65,760	1.00	70,150	1.00	70,150	1.00	70,150	1.00
112 - Reg Salaries-Classified	43,824	96,756	139,473	3.00	149,741	3.00	149,741	3.00	149,741	3.00
113 - Reg Salaries-Administration	48,994	-	-		-		-		-	
131 - Additional Pay-Licensed	361	-	-		-		-		-	
132 - Additional Pay-Classified	1,621	73	21,621		21,621		21,621		21,621	
Total Object 100:	247,024	143,299	226,854	4.00	241,512	4.00	241,512	4.00	241,512	4.00
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	-	-	12,233		3,263		3,263		3,263	
213 - PERS UAL	19,065	7,820	25,294		24,513		24,513		24,513	
216 - OPSRP	28,532	10,432	20,374		29,773		29,773		29,773	
220 - Social Security	19,511	11,003	17,354		18,476		18,476		18,476	
231 - Workers' Compensation	1,562	1,279	2,237		2,383		2,383		2,383	
232 - Unemployment Insurance	1,530	612	2,269		3,381		3,381		3,381	
233 - PFMLI	-	758	1,520		1,619		1,619		1,619	
241 - Insurance Allocation	50,588	24,471	90,281		50,168		50,168		50,168	
243 - Professional Development	-	175	5,500		5,500		5,500		5,500	
Total Object 200:	120,788	56,549	177,062		139,076		139,076		139,076	
300 - Purchased Services										
312 - Instructional Program Improve Services	-	275	-		-		-		-	
341 - Travel-Local	585	117	2,500		2,500		2,500		2,500	
345 - Pool Cars	7,639	-	-		-		-		-	
351 - Telephone	579	439	1,000		1,000		1,000		1,000	
355 - Printing-Department	492	199	500		500		500		500	
Total Object 300:	9,295	1,030	4,000		4,000		4,000		4,000	
400 - Supplies and Materials										
410 - Supplies	3,142	975	750		750		750		750	
460 - Non-Consumable Supplies	-	636	-		-		-		-	
470 - Computer Software	392	1,579	25		25		25		25	
Total Object 400:	3,534	3,191	775		775		775		775	
Total Function 2117:	380,640	204,069	408,691	4.00	385,363	4.00	385,363	4.00	385,363	4.00

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200 - Special Revenue Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
Major Object - Object	Actuals	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2126 - Placement Services						
100 - Salaries						
111 - Reg Salaries - Licensed	108,464	94,281	113,137 1.00	118,279 1.00	118,279 1.00	118,279 1.00
131 - Additional Pay-Licensed	-	225	-	-	-	-
Total Object 100:	108,464	94,506	113,137 1.00	118,279 1.00	118,279 1.00	118,279 1.00
200 - Associated Payroll Costs						
213 - PERS UAL	10,069	9,592	12,615	12,005	12,005	12,005
216 - OPSRP	13,322	12,796	15,319	16,015	16,015	16,015
220 - Social Security	8,240	7,152	8,655	9,048	9,048	9,048
231 - Workers' Compensation	504	829	1,131	1,183	1,183	1,183
232 - Unemployment Insurance	646	393	1,131	1,656	1,656	1,656
233 - PFMLI	-	365	758	792	792	792
241 - Insurance Allocation	9,786	8,579	10,087	10,624	10,624	10,624
243 - Professional Development	-	-	1,000	1,000	1,000	1,000
Total Object 200:	42,566	39,705	50,696	52,323	52,323	52,323
300 - Purchased Services						
319 - Other Prof/Tech Svcs	1,473	-	-	62,000	62,000	62,000
341 - Travel-Local	3,880	1,874	5,500	3,500	3,500	3,500
342 - Travel-Conference	4,608	2,658	5,000	5,000	5,000	5,000
355 - Printing-Department	366	553	1,029	1,029	1,029	1,029
Total Object 300:	10,327	5,086	11,529	71,529	71,529	71,529
400 - Supplies and Materials						
410 - Supplies	384	458	6,000	3,231	3,231	3,231
480 - Computer Hardware	-	-	1,012	1,012	1,012	1,012
Total Object 400:	384	458	7,012	4,243	4,243	4,243
600 - Other Objects						
690 - Grant Indirect Costs	8,087	2,047	8,561	6,561	6,561	6,561
Total Function 2126:	169,829	141,802	190,935 1.00	252,935 1.00	252,935 1.00	252,935 1.00
2130 - Health Services						
100 - Salaries						
111 - Reg Salaries - Licensed	64,807	57,684	69,221 1.00	73,842 1.00	73,842 1.00	73,842 1.00
113 - Reg Salaries-Administration	-	106,771	128,125 1.00	33,953 0.25	33,953 0.25	33,953 0.25
131 - Additional Pay-Licensed	4,678	-	-	-	-	-
Total Object 100:	69,485	164,455	197,346 2.00	107,795 1.25	107,795 1.25	107,795 1.25
200 - Associated Payroll Costs						
213 - PERS UAL	5,408	16,692	22,003	10,941	10,941	10,941
216 - OPSRP	8,554	22,267	35,977	18,577	18,577	18,577
220 - Social Security	5,316	12,672	15,096	8,246	8,246	8,246
231 - Workers' Compensation	328	1,446	1,973	1,078	1,078	1,078
232 - Unemployment Insurance	417	690	1,973	1,509	1,509	1,509
233 - PFMLI	-	736	1,323	722	722	722
241 - Insurance Allocation	9,823	17,717	40,087	21,007	21,007	21,007
243 - Professional Development	-	-	1,000	1,000	1,000	1,000
Total Object 200:	29,845	72,219	119,432	63,080	63,080	63,080

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200 - Special Revenue Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
312 - Instructional Program Improve Services	90	-	5,000	5,000	5,000	5,000
341 - Travel-Local	121	25	5,000	5,000	5,000	5,000
Total Object 300:	211	25	10,000	10,000	10,000	10,000
400 - Supplies and Materials						
410 - Supplies	5,442	2,999	25,000	25,000	25,000	25,000
480 - Computer Hardware	-	-	7,000	7,000	7,000	7,000
Total Object 400:	5,442	2,999	32,000	32,000	32,000	32,000
Total Function 2130:	104,984	239,698	358,778	2.00	212,875	1.25
2142 - Child Evaluation and Service Center						
100 - Salaries						
111 - Reg Salaries - Licensed	74,867	-	78,167	0.80	-	-
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	11,545	-	12,804	-	-	-
213 - PERS UAL	5,692	-	8,716	-	-	-
220 - Social Security	5,685	-	5,980	-	-	-
231 - Workers' Compensation	347	-	782	-	-	-
232 - Unemployment Insurance	446	-	782	-	-	-
233 - PFMLI	-	-	524	-	-	-
241 - Insurance Allocation	8,566	-	8,670	8,670	8,670	8,670
Total Object 200:	32,281	-	38,258	8,670	8,670	8,670
300 - Purchased Services						
319 - Other Prof/Tech Svcs	-	(60,390)	7,000	7,000	7,000	7,000
341 - Travel-Local	2,781	-	2,000	2,000	2,000	2,000
355 - Printing-Department	-	-	150	150	150	150
Total Object 300:	2,781	(60,390)	9,150	9,150	9,150	9,150
600 - Other Objects						
640 - Dues & Fees	-	-	40,000	40,000	40,000	40,000
Total Function 2142:	110,210	(60,110)	165,575	0.80	57,820	57,820
2190 - Student Support Services						
100 - Salaries						
113 - Reg Salaries-Administration	138,222	104,907	137,564	1.00	141,752	1.00
124 - Temporary-Classified	-	254	-	-	-	-
131 - Additional Pay-Licensed	-	-	1,000	1,000	1,000	1,000
Total Object 100:	138,222	105,161	138,564	1.00	142,752	1.00
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	11,660	151	23,370	23,370	23,370
213 - PERS UAL	12,860	5,857	15,450	14,490	14,490	14,490
216 - OPSRP	17,015	4,600	18,626	-	-	-
220 - Social Security	10,539	8,063	10,601	10,921	10,921	10,921
231 - Workers' Compensation	1,034	919	1,385	1,427	1,427	1,427
232 - Unemployment Insurance	822	444	1,386	1,999	1,999	1,999
233 - PFMLI	-	454	929	957	957	957
241 - Insurance Allocation	19,934	15,576	20,516	26,641	26,641	26,641
243 - Professional Development	-	1,000	3,000	3,000	3,000	3,000
Total Object 200:	62,203	48,574	72,044	82,805	82,805	82,805

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200 - Special Revenue Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	
	Actuals	Actual	Adopted	Proposed	Approved	Approved	Adopted	Adopted	Adopted	
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
300 - Purchased Services										
312 - Instructional Program Improve Services	-	2,061	-	-	-	-	-	-	-	-
319 - Other Prof/Tech Svcs	-	-	21,188	29,401	29,401	29,401	29,401	29,401	29,401	29,401
341 - Travel-Local	-	626	500	500	500	500	500	500	500	500
342 - Travel-Conference	-	1,022	22,231	22,231	22,231	22,231	22,231	22,231	22,231	22,231
355 - Printing-Department	-	252	-	-	-	-	-	-	-	-
356 - Printing-Copy Machine	-	406	-	-	-	-	-	-	-	-
358 - Recruitment of Employees	-	299	-	-	-	-	-	-	-	-
Total Object 300:	-	4,666	43,919	52,132	52,132	52,132	52,132	52,132	52,132	52,132
400 - Supplies and Materials										
410 - Supplies	-	2,149	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200
480 - Computer Hardware	5,365	540	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Object 400:	5,365	2,689	15,200	15,200	15,200	15,200	15,200	15,200	15,200	15,200
600 - Other Objects										
690 - Grant Indirect Costs	29,788	15,837	48,377	48,377	48,377	48,377	48,377	48,377	48,377	48,377
Total Function 2190:	235,577	176,927	318,104	1.00	341,266	1.00	341,266	1.00	341,266	1.00
2210 - Improvement of Instruct Svcs										
100 - Salaries										
111 - Reg Salaries - Licensed	801,468	945,165	976,277	10.00	1,083,753	10.60	1,083,753	10.60	1,083,753	10.60
112 - Reg Salaries-Classified	238,822	184,315	558,559	7.75	350,609	5.03	350,609	5.03	350,609	5.03
113 - Reg Salaries-Administration	657,516	497,216	791,442	7.05	1,082,882	8.35	1,082,882	8.35	1,082,882	8.35
123 - Temporary-Licensed	4,900	4,988	-	-	-	-	-	-	-	-
124 - Temporary-Classified	123,785	39,864	-	-	-	-	-	-	-	-
131 - Additional Pay-Licensed	7,241	8,989	1,550	1,550	1,550	1,550	1,550	1,550	1,550	
132 - Additional Pay-Classified	1,069	93	500	3,500	3,500	3,500	3,500	3,500	3,500	
Total Object 100:	1,834,801	1,680,630	2,328,328	24.80	2,522,294	23.98	2,522,294	23.98	2,522,294	23.98
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	98,056	106,450	147,007	119,008	119,008	119,008	119,008	119,008	119,008	
213 - PERS UAL	135,927	170,141	259,610	256,014	256,014	256,014	256,014	256,014	256,014	
216 - OPSRP	135,658	140,137	193,717	243,090	243,090	243,090	243,090	243,090	243,090	
220 - Social Security	138,427	125,759	178,115	192,958	192,958	192,958	192,958	192,958	192,958	
231 - Workers' Compensation	10,519	14,774	23,281	25,217	25,217	25,217	25,217	25,217	25,217	
232 - Unemployment Insurance	10,789	6,923	23,285	35,314	35,314	35,314	35,314	35,314	35,314	
233 - PFMLI	-	7,692	15,601	16,900	16,900	16,900	16,900	16,900	16,900	
241 - Insurance Allocation	299,833	314,657	558,907	519,757	519,757	519,757	519,757	519,757	519,757	
243 - Professional Development	3,811	9,194	36,913	36,913	36,913	36,913	36,913	36,913	36,913	
Total Object 200:	833,020	895,727	1,436,436	1,445,171	1,445,171	1,445,171	1,445,171	1,445,171	1,445,171	

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200 - Special Revenue Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
Major Object - Object	Actuals	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
300 - Purchased Services						
312 - Instructional Program Improve Services	36,276	176,265	346,456		367,551	367,551
318 - Subcontracts	920,453	151,025	250,000		250,000	250,000
319 - Other Prof/Tech Svcs	321,479	259,763	500,836		164,849	164,849
324 - Rent/Lease	4,368	-	5,000		5,000	5,000
341 - Travel-Local	22,900	2,174	42,400		42,400	42,400
342 - Travel-Conference	-	3,905	-		-	-
343 - Travel-Nat'l Conference	34,512	33,642	60,000		60,000	60,000
355 - Printing-Department	3,308	2,229	5,000		5,000	5,000
358 - Recruitment of Employees	-	735	-		-	-
389 - Non Instructional Professional Services	74,020	63,850	311,660		326,660	326,660
Total Object 300:	1,417,316	693,589	1,521,352		1,221,460	1,221,460
400 - Supplies and Materials						
410 - Supplies	73,814	61,330	323,182		333,605	333,605
440 - Periodicals	70	59	2,000		2,000	2,000
460 - Non-Consumable Supplies	23,052	-	3,000		3,000	3,000
470 - Computer Software	123,269	29,759	110,000		110,000	110,000
480 - Computer Hardware	21,014	7,190	11,000		11,000	11,000
Total Object 400:	241,219	98,338	449,182		459,605	459,605
600 - Other Objects						
640 - Dues & Fees	279	2,354	5,500		5,500	5,500
690 - Grant Indirect Costs	214,907	144,519	206,266		318,879	318,879
Total Object 600:	215,186	146,873	211,766		324,379	324,379
Total Function 2210:	4,541,541	3,515,157	5,947,064	24.80	5,972,909	23.98
2213 - Curriculum Development						
100 - Salaries						
131 - Additional Pay-Licensed	-	-	1,100		1,100	1,100
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	-	166		166	166
213 - PERS UAL	-	-	123		112	112
220 - Social Security	-	-	84		84	84
231 - Workers' Compensation	-	-	9		9	9
232 - Unemployment Insurance	-	-	11		15	15
233 - PFMLI	-	-	7		7	7
Total Object 200:	-	-	400		393	393
300 - Purchased Services						
311 - Substitute Contracted Instruction Services	-	-	1,400		1,411	1,411
Total Function 2213:	-	-	2,900		2,904	2,904
2214 - Instructional Staff Support						
300 - Purchased Services						
312 - Instructional Program Improve Services	-	-	5,000		5,000	5,000
313 - Student Services	-	-	1,907		1,907	1,907
319 - Other Prof/Tech Svcs	-	-	89,100		89,100	89,100
341 - Travel-Local	-	-	3,500		3,500	3,500
342 - Travel-Conference	-	-	1,430		1,430	1,430
Total Object 300:	-	-	100,937		100,937	100,937

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200 - Special Revenue Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
Major Object - Object	Actuals	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
400 - Supplies and Materials						
410 - Supplies	-	-	3,000		3,000	3,000
470 - Computer Software	4,571	1,987	-		-	-
Total Object 400:	4,571	1,987	3,000		3,000	3,000
Total Function 2214:	4,571	1,987	103,937		103,937	103,937
2219 - Other Improvement of Instruction						
100 - Salaries						
111 - Reg Salaries - Licensed	83,029	51,068	49,431	0.50	-	-
131 - Additional Pay-Licensed	-	-	438		438	438
Total Object 100:	83,029	51,068	49,869	0.50	438	438
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	-	66		66	66
213 - PERS UAL	7,480	5,183	5,561		44	44
216 - OPSRP	10,161	6,915	6,693		-	-
220 - Social Security	6,233	3,691	3,815		34	34
231 - Workers' Compensation	601	448	498		4	4
232 - Unemployment Insurance	488	203	498		6	6
233 - PFMLI	-	188	334		3	3
241 - Insurance Allocation	9,765	12,029	10,667		-	-
243 - Professional Development	1,570	-	2,000		2,000	2,000
Total Object 200:	36,298	28,657	30,132		2,157	2,157
300 - Purchased Services						
312 - Instructional Program Improve Services	344	-	15,000		-	-
314 - Contracted Substitute Pay-Licensed	-	-	412		412	412
319 - Other Prof/Tech Svcs	101,390	29,615	61,531		15,000	15,000
341 - Travel-Local	798	299	13,000		5,000	5,000
342 - Travel-Conference	688	-	13,000		5,000	5,000
355 - Printing-Department	-	-	2,000		-	-
Total Object 300:	103,220	29,914	104,943		25,412	25,412
400 - Supplies and Materials						
410 - Supplies	21,438	8,291	7,499		102	102
460 - Non-Consumable Supplies	3,839	-	17,700		-	-
470 - Computer Software	-	-	5,000		5,000	5,000
480 - Computer Hardware	2,578	-	5,000		5,000	5,000
Total Object 400:	27,855	8,291	35,199		10,102	10,102
600 - Other Objects						
640 - Dues & Fees	120	-	-		-	-
690 - Grant Indirect Costs	17,537	4,968	22,964		-	-
Total Object 600:	17,657	4,968	22,964		-	-
Total Function 2219:	268,058	122,898	243,107	0.50	38,109	38,109

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200 - Special Revenue Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
Major Object - Object	Actuals	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
2520 - Fiscal Services						
100 - Salaries						
113 - Reg Salaries-Administration	5,543	-	-	-	-	-
114 - Reg Salaries-Confidential	2,775	-	-	-	-	-
134 - Additional Pay-Confidential	25,748	-	-	-	-	-
Total Object 100:	34,066	-	-	-	-	-
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	4,712	-	-	-	-	-
213 - PERS UAL	3,838	-	-	-	-	-
220 - Social Security	2,886	-	-	-	-	-
231 - Workers' Compensation	248	-	-	-	-	-
232 - Unemployment Insurance	225	-	-	-	-	-
Total Object 200:	11,908	-	-	-	-	-
300 - Purchased Services						
341 - Travel-Local	819	-	-	-	-	-
389 - Non Instructional Professional Services	49,869	4,929	133,811	193,734	193,734	193,734
Total Object 300:	50,688	4,929	133,811	193,734	193,734	193,734
400 - Supplies and Materials						
410 - Supplies	15	-	39,533	39,533	39,533	39,533
600 - Other Objects						
690 - Grant Indirect Costs	700,000	-	-	-	-	-
Total Function 2520:	796,677	4,929	173,344	233,267	233,267	233,267
2540 - Care & Upkeep of Bldgs						
100 - Salaries						
112 - Reg Salaries-Classified	44,805	12,052	15,968	0.33	-	-
113 - Reg Salaries-Administration	274,079	113,067	85,038	1.20	-	-
124 - Temporary-Classified	73,575	39,581	72,000	-	-	-
131 - Additional Pay-Licensed	-	71,472	-	-	-	-
132 - Additional Pay-Classified	243	12,684	-	-	-	-
Total Object 100:	392,702	248,857	173,006	1.53	-	-
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	11,388	9,860	10,865	-	-	-
213 - PERS UAL	35,872	24,911	19,290	-	-	-
216 - OPSRP	39,254	25,080	13,677	-	-	-
220 - Social Security	29,895	18,709	13,235	-	-	-
231 - Workers' Compensation	2,375	2,197	1,623	-	-	-
232 - Unemployment Insurance	2,317	998	1,731	-	-	-
233 - PFMLI	-	717	1,158	-	-	-
241 - Insurance Allocation	56,068	28,809	16,837	6,266	6,266	6,266
243 - Professional Development	194	-	13,200	-	-	-
Total Object 200:	177,362	111,282	91,616	6,266	6,266	6,266

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200 - Special Revenue Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
312 - Instructional Program Improve Services	-	2,040	3,500	-	-	-
319 - Other Prof/Tech Svcs	1,500	-	5,000	-	-	-
324 - Rent/Lease	18,890	-	22,500	-	-	-
341 - Travel-Local	4,577	1,183	5,000	-	-	-
342 - Travel-Conference	771	2,926	1,500	-	-	-
345 - Pool Cars	103	-	-	-	-	-
355 - Printing-Department	44	665	15,000	-	-	-
386 - Data Processing Services	-	-	74,240	-	-	-
389 - Non Instructional Professional Services	-	1,000	66,418	-	-	-
Total Object 300:	25,885	7,814	193,158	-	-	-
400 - Supplies and Materials						
410 - Supplies	245	3,043	260,071	-	-	-
460 - Non-Consumable Supplies	240	5,160	42,455	-	-	-
470 - Computer Software	850	-	11,500	-	-	-
480 - Computer Hardware	-	-	95,135	-	-	-
Total Object 400:	1,335	8,203	409,161	-	-	-
600 - Other Objects						
640 - Dues & Fees	869	1,250	1,000	-	-	-
690 - Grant Indirect Costs	68,595	53,113	115,372	-	-	-
Total Object 600:	69,464	54,363	116,372	-	-	-
Total Function 2540:	666,748	430,519	983,313	1.53	6,266	6,266
2559 - Other Student Transportation Services						
300 - Purchased Services						
330 - Student Transportation	-	-	15,000	15,000	15,000	15,000
Total Function 2559:	-	-	15,000	15,000	15,000	15,000
2573 - Delivery Services						
500 - Capital Outlay						
540 - Depreciable Equipment	-	59,209	-	-	-	-
Total Function 2573:	-	59,209	-	-	-	-
2629 - Other Plan, Research, & Dev						
100 - Salaries						
111 - Reg Salaries - Licensed	175,738	120,358	197,776	2.00	112,903	1.00
112 - Reg Salaries-Classified	134,120	130,305	144,815	2.50	218,049	3.40
132 - Additional Pay-Classified	1,938	2,933	-	-	-	-
Total Object 100:	311,796	253,596	342,591	4.50	330,952	4.40
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	16,290	14,741	17,689	-	18,494	-
213 - PERS UAL	28,842	25,514	38,199	-	33,593	-
216 - OPSRP	25,021	22,152	31,765	-	29,523	-
220 - Social Security	23,364	19,159	26,209	-	25,318	-
231 - Workers' Compensation	1,883	2,238	3,426	-	3,311	-
232 - Unemployment Insurance	1,827	1,052	3,426	-	4,633	-
233 - PFMLI	-	1,020	2,295	-	2,217	-
241 - Insurance Allocation	80,383	51,077	62,731	-	74,169	-
243 - Professional Development	1,250	-	2,900	-	2,900	-
Total Object 200:	178,860	136,954	188,640		194,158	

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200 - Special Revenue Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
312 - Instructional Program Improve Services	-	2,075	6,000	6,000	6,000	6,000
313 - Student Services	43,000	78,765	102,000	108,000	108,000	108,000
319 - Other Prof/Tech Svcs	145,984	66,468	63,251	69,957	69,957	69,957
324 - Rent/Lease	16,871	3,000	29,120	29,120	29,120	29,120
341 - Travel-Local	1,363	1,335	2,100	2,100	2,100	2,100
342 - Travel-Conference	5,620	2,275	6,000	6,000	6,000	6,000
345 - Pool Cars	-	-	600	600	600	600
351 - Telephone	768	549	600	600	600	600
353 - Postage	-	-	250	250	250	250
355 - Printing-Department	293	1,100	640	640	640	640
356 - Printing-Copy Machine	79	14	250	250	250	250
389 - Non Instructional Professional Services	948	2,574	21,000	21,000	21,000	21,000
Total Object 300:	214,924	158,154	231,811	244,517	244,517	244,517
400 - Supplies and Materials						
410 - Supplies	9,214	2,351	15,635	15,635	15,635	15,635
460 - Non-Consumable Supplies	2,817	100	4,000	4,000	4,000	4,000
470 - Computer Software	-	490	-	-	-	-
480 - Computer Hardware	577	478	900	900	900	900
Total Object 400:	12,608	3,419	20,535	20,535	20,535	20,535
600 - Other Objects						
640 - Dues & Fees	596	572	834	834	834	834
690 - Grant Indirect Costs	35,490	26,596	42,900	42,900	42,900	42,900
Total Object 600:	36,087	27,168	43,734	43,734	43,734	43,734
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	62,758	62,758	62,758	62,758
Total Function 2629:	754,276	579,291	890,069	4.50 896,654	4.40 896,654	4.40 896,654
2633 - Public Information Services						
300 - Purchased Services						
389 - Non Instructional Professional Services	-	-	76,000	76,000	76,000	76,000
400 - Supplies and Materials						
410 - Supplies	-	-	9,000	9,000	9,000	9,000
Total Function 2633:	-	-	85,000	85,000	85,000	85,000
2640 - Human Resources						
100 - Salaries						
111 - Reg Salaries - Licensed	96,306	5,668	99,195	1.00	-	-
123 - Temporary-Licensed	3,168	-	-	-	-	-
131 - Additional Pay-Licensed	704	3,335	175,000	-	-	-
132 - Additional Pay-Classified	7,240	-	150,000	-	-	-
141 - Licensed Recruitment & Retention HB4030	166,771	-	-	-	-	-
142 - Classified Recruitment & Retention HB4030	168,414	-	-	-	-	-
Total Object 100:	442,602	9,003	424,195	1.00	-	-

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200 - Special Revenue Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	
	Actuals	Actual	Adopted	Proposed	Approved	Adopted				
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	10,770	103	49,043	-	-	-	-	-	-	-
213 - PERS UAL	24,559	912	47,298	-	-	-	-	-	-	-
216 - OPSRP	42,022	1,132	13,431	-	-	-	-	-	-	-
220 - Social Security	33,302	679	32,452	-	-	-	-	-	-	-
231 - Workers' Compensation	2,563	80	3,755	-	-	-	-	-	-	-
232 - Unemployment Insurance	2,536	36	4,242	-	-	-	-	-	-	-
233 - PFMLI	-	54	2,843	-	-	-	-	-	-	-
241 - Insurance Allocation	26,857	2,087	29,668	5,934	5,934	5,934	5,934	5,934	5,934	5,934
243 - Professional Development	1,913	-	5,000	-	-	-	-	-	-	-
Total Object 200:	144,521	5,082	187,732	5,934	5,934	5,934	5,934	5,934	5,934	5,934
300 - Purchased Services										
312 - Instructional Program Improve Services	1,038	2,197	-	-	-	-	-	-	-	-
315 - Contracted Substitute Pay-Classified	47,531	-	-	-	-	-	-	-	-	-
319 - Other Prof/Tech Svcs	5,000	-	-	-	-	-	-	-	-	-
322 - Repair and Maintenance	9,401	-	-	-	-	-	-	-	-	-
341 - Travel-Local	19	-	-	-	-	-	-	-	-	-
343 - Travel-Nat'l Conference	-	-	3,000	-	-	-	-	-	-	-
370 - Tuition	168,863	(1,767)	193,626	-	-	-	-	-	-	-
Total Object 300:	231,852	430	196,626	-	-	-	-	-	-	-
400 - Supplies and Materials										
410 - Supplies	12,813	1,152	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
460 - Non-Consumable Supplies	26,643	-	-	-	-	-	-	-	-	-
Total Object 400:	39,456	1,152	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
600 - Other Objects										
640 - Dues & Fees	764	-	-	-	-	-	-	-	-	-
690 - Grant Indirect Costs	17,500	-	17,500	-	-	-	-	-	-	-
Total Object 600:	18,264	-	17,500	-	-	-	-	-	-	-
Total Function 2640:	876,695	15,668	829,053	1.00	8,934	8,934	8,934	8,934	8,934	8,934
2649 - Staff Support										
300 - Purchased Services										
319 - Other Prof/Tech Svcs	10,843	5,275	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
389 - Non Instructional Professional Services	2,500	-	-	-	-	-	-	-	-	-
Total Object 300:	13,343	5,275	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
400 - Supplies and Materials										
410 - Supplies	21,768	12,146	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
440 - Periodicals	-	1,617	-	-	-	-	-	-	-	-
460 - Non-Consumable Supplies	1,311	206	-	-	-	-	-	-	-	-
Total Object 400:	23,079	13,968	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Function 2649:	36,422	19,244	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
2660 - Technology Services										
100 - Salaries										
112 - Reg Salaries-Classified	106,440	194,682	236,971	3.00	397,334	5.00	397,334	5.00	397,334	5.00
113 - Reg Salaries-Administration	55,632	-	97,571	1.00	-	-	-	-	-	-
132 - Additional Pay-Classified	-	117	5,000	-	5,000	-	5,000	-	5,000	-
Total Object 100:	162,073	194,799	339,542	4.00	402,334	5.00	402,334	5.00	402,334	5.00

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200 - Special Revenue Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
Major Object - Object	Actuals	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	-	43,203		755	755
213 - PERS UAL	12,154	14,432	37,859		40,838	40,838
216 - OPSRP	15,507	19,252	10,208		53,799	53,799
220 - Social Security	12,144	14,844	25,974		30,779	30,779
231 - Workers' Compensation	974	1,727	3,389		4,017	4,017
232 - Unemployment Insurance	949	815	3,396		5,631	5,631
233 - PFMLI	-	873	2,275		2,696	2,696
241 - Insurance Allocation	46,675	48,217	119,797		121,304	121,304
243 - Professional Development	521	900	3,900		3,900	3,900
Total Object 200:	88,924	101,060	250,001		263,719	263,719
300 - Purchased Services						
341 - Travel-Local	-	-	1,515		1,565	1,565
342 - Travel-Conference	-	-	3,000		3,000	3,000
345 - Pool Cars	317	-	-		-	-
Total Object 300:	317	-	4,515		4,565	4,565
600 - Other Objects						
651 - Liability Insurance	601	-	-		-	-
Total Function 2660:	251,915	295,859	594,058	4.00	670,618	5.00
2690 - Other Support Serv						
100 - Salaries						
113 - Reg Salaries-Administration	19,864	-	-		-	-
200 - Associated Payroll Costs						
213 - PERS UAL	2,016	-	-		-	-
216 - OPSRP	2,445	-	-		-	-
220 - Social Security	1,520	-	-		-	-
231 - Workers' Compensation	93	-	-		-	-
232 - Unemployment Insurance	119	-	-		-	-
241 - Insurance Allocation	2,518	-	-		-	-
Total Object 200:	8,712	-	-		-	-
400 - Supplies and Materials						
410 - Supplies	28,317	-	-		-	-
Total Function 2690:	56,893	-	-		-	-
3300 - Community Services						
100 - Salaries						
132 - Additional Pay-Classified	116	-	-		-	-
200 - Associated Payroll Costs						
213 - PERS UAL	12	-	-		-	-
216 - OPSRP	14	-	-		-	-
220 - Social Security	9	-	-		-	-
231 - Workers' Compensation	1	-	-		-	-
232 - Unemployment Insurance	1	-	-		-	-
Total Object 200:	36	-	-		-	-

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200 - Special Revenue Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
	Actuals	Actual	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE
300 - Purchased Services						
312 - Instructional Program Improve Services	288	-	-	-	-	-
342 - Travel-Conference	-	-	3,900	3,900	3,900	3,900
389 - Non Instructional Professional Services	115,000	50,066	162,282	184,066	184,066	184,066
Total Object 300:	115,288	50,066	166,182	187,966	187,966	187,966
400 - Supplies and Materials						
410 - Supplies	-	199	19,038	19,038	19,038	19,038
600 - Other Objects						
690 - Grant Indirect Costs	5,750	-	10,952	15,952	15,952	15,952
Total Function 3300:	121,190	50,265	196,172	222,956	222,956	222,956
3500 - Custody and Care of Children						
100 - Salaries						
111 - Reg Salaries - Licensed	-	0	-	-	-	-
112 - Reg Salaries-Classified	383,252	350,624	507,632	9.00	603,406	10.00
113 - Reg Salaries-Administration	117,650	132,055	160,582	1.50	168,560	1.50
132 - Additional Pay-Classified	5,066	1,415	2,500		5,000	
Total Object 100:	505,968	484,095	670,714	10.50	776,966	11.50
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	-	377		30,591	
213 - PERS UAL	38,484	46,496	74,787		78,863	
216 - OPSRP	49,218	59,350	90,474		79,859	
220 - Social Security	38,737	37,460	51,311		59,439	
231 - Workers' Compensation	3,012	4,295	6,703		7,761	
232 - Unemployment Insurance	3,022	2,048	6,707		10,878	
233 - PFMLI	-	2,164	4,491		5,204	
241 - Insurance Allocation	122,918	126,635	189,553		228,455	
243 - Professional Development	2,455	968	6,590		9,000	
249 - TSA	(230)	-	-		-	
Total Object 200:	257,616	279,415	430,993		510,050	
300 - Purchased Services						
312 - Instructional Program Improve Services	6,524	396	23,000		16,001	
319 - Other Prof/Tech Svcs	74,020	41,019	260,504		565,504	
324 - Rent/Lease	21,620	-	16,900		16,900	
341 - Travel-Local	1,355	2,739	7,500		7,500	
342 - Travel-Conference	7,158	5,906	27,000		20,000	
351 - Telephone	1,073	987	1,600		1,600	
353 - Postage	-	-	3,000		3,000	
354 - Advertising	2,750	-	3,000		3,000	
355 - Printing-Department	3,059	2,794	4,000		4,000	
356 - Printing-Copy Machine	-	-	3,000		3,000	
358 - Recruitment of Employees	-	4,405	-		5,000	
389 - Non Instructional Professional Services	18,100	3,001	9,500		24,000	
Total Object 300:	135,659	61,248	359,004		669,505	

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200 - Special Revenue Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	
	Actuals	Actual	Adopted	Proposed	Approved	Adopted				
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE	\$	FTE
400 - Supplies and Materials										
410 - Supplies	14,136	2,658	33,899		8,999		8,999		8,999	
411 - Supplies	1,305	3,508	27,000		27,000		27,000		27,000	
460 - Non-Consumable Supplies	46,105	81	20,000		10,000		10,000		10,000	
470 - Computer Software	744	4,998	4,000		4,000		4,000		4,000	
480 - Computer Hardware	4,476	-	4,500		4,500		4,500		4,500	
Total Object 400:	66,767	11,244	89,399		54,499		54,499		54,499	
600 - Other Objects										
640 - Dues & Fees	1,129	1,569	6,500		6,500		6,500		6,500	
690 - Grant Indirect Costs	48,109	37,515	88,552		88,502		88,502		88,502	
Total Object 600:	49,238	39,084	95,052		95,002		95,002		95,002	
Total Function 3500:	1,015,248	875,086	1,645,162	10.50	2,106,022	11.50	2,106,022	11.50	2,106,022	11.50
4150 - Bldg Acquisition/Construction Improvement										
500 - Capital Outlay										
530 - Improvements Other Than Buildings	-	-	150,000		-		-		-	
Total Function 4150:	-	-	150,000		-		-		-	
5300 - Payments to LEA` s										
700 - Transfers										
720 - Transits	15,279	-	65,000		-		-		-	
Total Function 5300:	15,279	-	65,000		-		-		-	
5350 - Payments to Other LEA` s										
700 - Transfers										
720 - Transits	32,777,594	1,054,699	2,405,992		2,414,082		2,414,082		2,414,082	
Total Function 5350:	32,777,594	1,054,699	2,405,992		2,414,082		2,414,082		2,414,082	
Total Fund 200:	73,252,636	34,916,058	51,781,344	331.97	51,532,228	308.06	51,532,228	308.06	51,532,228	308.06

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF DEBT SERVICE FUND**

<u>Resources</u>		<u>Actual 2021-2022</u>	<u>Actual 2022-2023</u>	<u>Adopted 2023-2024</u>	<u>Adopted 2024-2025</u>
Local Sources	1000	\$ 2,247,116	\$ 2,233,164	\$ 1,928,572	\$ 2,005,284
Bond Proceeds	5100	-	-	-	-
Interfund Transfers	5200	-	-	-	-
Beginning Fund Balance	5400	679,529	1,141,006	800,000	1,550,000
Total Resources		<u>\$ 2,926,645</u>	<u>\$ 3,374,170</u>	<u>\$ 2,728,572</u>	<u>\$ 3,555,284</u>
<u>Requirements</u>					
Long-Term Debt Service	5100	\$ 1,785,638	\$ 1,855,198	\$ 1,928,572	\$ 2,005,284
PERS UAL Lump Sum Payment	5400	-	-	-	-
Unappropriated Ending Fund Balance	7000	1,141,006	1,518,972	800,000	1,550,000
Total Requirements		<u>\$ 2,926,644</u>	<u>\$ 3,374,170</u>	<u>\$ 2,728,572</u>	<u>\$ 3,555,284</u>

**CLACKAMAS EDUCATION SERVICE DISTRICT
DEBT PAYMENT SCHEDULE**

These expenditures are for debt payments associated with long-term debt on PERS UAL bond from July 1, 2024 through June 30, 2025

DESCRIPTION	DATE	PRINCIPAL	INTEREST	TOTAL
2005 Debt Obligation				
• PERS UAL	12/31/2024		157,642	157,642
• PERS UAL	6/30/2025	\$1,690,000	157,642	1,847,642
			\$315,284	2,005,284

**Clackamas ESD
Resources Report**

Debt Service Funds

Total: \$3,555,284

300 - Debt Service Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
1000 - Revenue from Local Sources						
1510 - Earnings-LGIP Investments	33,757	41,483				
1970 - Services-Other Funds	2,199,407	2,151,721	1,928,572	2,005,284	2,005,284	2,005,284
<i>Total Object 1000:</i>	2,233,164	2,193,203	1,928,572	2,005,284	2,005,284	2,005,284
5000 - Other Sources						
5400 - Beginning Fund Balance			800,000	1,550,000	1,550,000	1,550,000
9700 - Fund Balance						
9770 - Unreserved Fund Balance	1,141,007	1,518,972				
<i>Total Fund 300:</i>	3,374,170	3,712,175	2,728,572	3,555,284	3,555,284	3,555,284

**Clackamas ESD
Requirements Report**

Debt Service Funds

Total: \$3,555,284

300 - Debt Service Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
5110 - Long-Term Debt Service						
600 - Other Objects						
610 - Principal	1,400,000		1,540,000	1,690,000	1,690,000	1,690,000
621 - Regular Interest	455,198	194,286	388,572	315,284	315,284	315,284
<i>Total Object 600:</i>	1,855,198	194,286	1,928,572	2,005,284	2,005,284	2,005,284
<i>Total Function 5110:</i>	1,855,198	194,286	1,928,572	2,005,284	2,005,284	2,005,284
7000 - Unappropriated Ending Fund Balance						
800 - Other Uses of Funds						
820 - Reserved For Next Year			800,000	1,550,000	1,550,000	1,550,000
<i>Total Function 7000:</i>			800,000	1,550,000	1,550,000	1,550,000
Total Fund 300:	1,855,198	194,286	2,728,572	3,555,284	3,555,284	3,555,284

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF CAPITAL PROJECTS FUND**

<u>Resources</u>		Actual	Actual	Adopted	Adopted
		2021-2022	2022-2023	2023-2024	2024-2025
Local Sources	1000	\$ 200	3,000	-	-
Loan Proceeds	5100	-	-	\$ 9,015,000	\$ 1,500,000
Interfund Transfers	5200	-	-	1,300,000	-
Sale of Assets	5300	-	-	-	1,500,000
Beginning Fund Balance	5400	1,519,590	1,412,368	1,500,000	4,500,000
Total Resources		\$ 1,519,790	\$ 1,415,368	\$ 11,815,000	\$ 7,500,000
<u>Requirements</u>					
Support Services	2000	-	-	-	-
Facility Acquisition and Construction	4000	\$ 107,422	\$ 899,211	\$ 11,815,000	\$ 7,500,000
Long-Term Debt Service	5100	-	-	-	-
Unappropriated Ending Fund Balance	7000	1,412,368	516,157		-
Total Requirements		\$ 1,519,790	\$ 1,415,368	\$ 11,815,000	\$ 7,500,000

**CLACKAMAS EDUCATION SERVICE DISTRICT
FUND DESCRIPTION**

410: CAPITAL PROJECTS FUND

PROGRAM DESCRIPTION: The Capital Projects Fund accounts for the cost associated with equipment and improvements to the current CESD facility.

FUNDING SOURCES: Sale of Surplus Property/Loan proceeds/ Transfers from other funds/ Energy Trust Incentives

MAJOR PROGRAM CHANGES: CESD purchased the building on the northern edge of our campus several years ago. After many stakeholder meetings, CESD began renovating this building. The renovation is nearing completion in the Summer of 2024 and we look forward to welcoming students in the upcoming fiscal year, 24-25. The School Board has named the building, Clackamas Early Learning Center.

This budget is also built on the anticipation sale of surplus property, which will create a restricted funds transfer from the general fund that can only be used for real property improvement and/or debt reduction.

The reroofing of the Sunnybrook Main Building is also scheduled to begin in Summer 2024.

Clackamas ESD

Resources Report

Capital Projects Fund

Total: \$7,500,000

400 - Capital Projects Fund	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
1000 - Revenue from Local Sources						
1999 - Miscellaneous Revenue	3,000					
5000 - Other Sources						
5000 - Other Sources						
5150 - Loan Receipts		9,022,576	9,015,000	1,500,000	1,500,000	1,500,000
5200 - Interfund Transfers			1,300,000	1,500,000	1,500,000	1,500,000
5400 - Beginning Fund Balance			1,500,000	4,500,000	4,500,000	4,500,000
<i>Total Object 5000:</i>	-	9,022,576	11,815,000	7,500,000	7,500,000	7,500,000
9700 - Fund Balance						
9770 - Unreserved Fund Balance	1,412,368	516,157				
<i>Total Fund 400:</i>	1,415,368	9,538,733	11,815,000	7,500,000	7,500,000	7,500,000

**Clackamas ESD
Requirements Report**

Capital Projects Fund

Total: \$7,500,000

400 - Capital Projects Fund	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
4150 - Bldg Acquisition/Construction Improvement						
300 - Purchased Services						
322 - Repair and Maintenance	2,000	6,204				
324 - Rent/Lease		49,174				
354 - Advertising		378				
382 - Legal Services	203					
389 - Non Instructional Professional Services	815,592	296,169	150,000	150,000	150,000	150,000
Total Object 300:	817,795	351,925	150,000	150,000	150,000	150,000
400 - Supplies and Materials						
410 - Supplies	639					
460 - Non-Consumable Supplies		77,761				
480 - Computer Hardware		84,294				
Total Object 400:	639	162,055				
500 - Capital Outlay						
520 - Building Acquisition			500,000	2,000,000	2,000,000	2,000,000
525 - Building Remodeling		4,885,662	11,015,000	5,200,000	5,200,000	5,200,000
540 - Depreciable Equipment	36,798		100,000	100,000	100,000	100,000
Total Object 500:	36,798	4,885,662	11,615,000	7,300,000	7,300,000	7,300,000
600 - Other Objects						
640 - Dues & Fees	43,979	142,761	50,000	50,000	50,000	50,000
651 - Liability Insurance		60,693				
Total Object 600:	43,979	203,454	50,000	50,000	50,000	50,000
Total Function 4150:	899,211	5,603,096	11,815,000	7,500,000	7,500,000	7,500,000
Total Fund 400:	899,211	5,603,096	11,815,000	7,500,000	7,500,000	7,500,000

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF ENTERPRISE FUND**

<u>Resources</u>		<u>Actual 2021-2022</u>	<u>Actual 2022-2023</u>	<u>Adopted 2023-2024</u>	<u>Adopted 2024-2025</u>
Local Sources	1000	\$ 3,197,619	\$ 3,487,727	\$ 4,076,124	\$ 4,078,183
State Sources	3000	-	-	-	-
Federal Sources	4000	350,483	609,698	618,575	618,575
Lease Subscriptions	5100	-	8,795	-	-
Interfund Transfers	5200	92,995	-	-	-
Gain/Loss of Sale of Assets	5300	-	-	-	-
Beginning Fund Balance	5400	<u>1,128,294</u>	<u>1,702,813</u>	<u>1,156,848</u>	<u>1,357,749</u>
Total Resources		<u>\$ 4,769,391</u>	<u>\$ 5,809,033</u>	<u>\$ 5,851,547</u>	<u>\$ 6,054,507</u>
 <u>Requirements</u>					
Instruction	1000	\$ 74,874	\$ 764	\$ 127,487	\$ 127,487
Support Services	2000	2,715,782	2,942,956	5,066,060	5,427,020
Transfer of Funds	5200	-	-	-	-
Payments to LEAs	5300	275,921	506,115	500,000	500,000
Unappropriated Fund Balance	7000	<u>1,702,813</u>	<u>2,359,198</u>	<u>158,000</u>	<u>-</u>
Total Requirements		<u>\$ 4,769,391</u>	<u>\$ 5,809,033</u>	<u>\$ 5,851,547</u>	<u>\$ 6,054,507</u>

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

508: MEDICAID FEE FOR SERVICE CONSORTIUM

PROGRAM DESCRIPTION: This program provides coordination, training, and technical assistance to participating school districts to bill and receive Medicaid reimbursement for school-based related services on eligible students' IEPs and 504 Plans.

FUNDING SOURCES: Additional contract for out of county districts only.

511: REN PROFESSIONAL DEVELOPMENT

PROGRAM DESCRIPTION: The MCREN (Multnomah, Clackamas Regional Educator Network) group is seeking to establish professional development activities in accordance with demand for classes currently outside the specific purview of the EAC. These activities must be accounted for separately from MCREN's core activities.

FUNDING SOURCES: Contract / Local Education Agency (LEA)

512: INSTRUCTIONAL STAFF TRAINING

PROGRAM DESCRIPTION: The Teaching and Learning Department periodically hosts contract events upon the request of our partners and the Oregon Department of Education. The department provides access to professional development offerings to schools outside of the Clackamas County boundaries, when doing so supports services to our component districts. Component districts collaborate with the department to research, design, and provide cost effective staff development, which includes the purchase of instructional materials and workshop supplies on a flow through basis.

FUNDING SOURCES: Contract / Oregon Department of Education, Enterprise

518: TECHNICAL SERVICES

PROGRAM DESCRIPTION: This program provides for the repair of district computers, printers, projectors, and other miscellaneous electronic equipment with the cost of the program being recovered from school districts.

FUNDING SOURCE: Contract / Local Education Agency (LEA)

CLACKAMAS EDUCATION SERVICE DISTRICT PROGRAM DESCRIPTIONS

520: PRINTING SERVICES

PROGRAM DESCRIPTION: Printing Services provides cost-effective printing and graphics services to our ten component school districts, other school districts, municipalities and non-profit organizations primarily in the Portland Metropolitan area.

FUNDING SOURCE: Local Education Agency (LEA), ESDs, and non-profit organizations.

530: TECHNOLOGY SERVICES

PROGRAM DESCRIPTION: Currently, Technology Services provides related services to higher education, school districts, library districts, cities, counties and other agencies. These services include Internet access services, data center server hosting, virtual server hosting, data storage hosting, disaster recovery services, Internet based telephony services, and consulting services.

Technology Services is also the fiscal agent for several small enterprises which benefit school districts and non-profit organizations in Oregon including such enterprises as fee based contract technology training.

FUNDING SOURCES: Contract / LEA

535: STUDENT INFORMATION SYSTEM SERVICES

PROGRAM DESCRIPTION: The student information system utilizes the Synergy software package from Edupoint, LLC. Synergy provides school operations with the ability to collect and manage data relating to the following areas of critical district operations: student demographics, admission & registration, student attendance, master scheduling, grade reporting, transcripts, diploma management, nurses, immunization, incidents & discipline, special education, fee management, programs/groups/teams, teacher grade book, and report cards. Synergy also includes a parent and teacher module with web portal and mobile applications.

This is a contract service and is provided to eight of our component school districts and one school district outside of Clackamas county.

FUNDING SOURCES: Contract / LEA

Clackamas ESD

Resources Report

Enterprise Funds

Total: \$6,054,507

500 - Enterprise Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
1000 - Revenue from Local Sources						
1941 - Services Provided Lea's	3,375,333	2,728,081	3,916,065	4,068,124	4,068,124	4,068,124
1960 - Prior Year Expenses Recovery	3,656					
1970 - Services-Other Funds	68,403	22,188	5,000	5,000	5,000	5,000
1999 - Miscellaneous Revenue	40,334	202,688	155,059	5,059	5,059	5,059
Total Object 1000:	3,487,727	2,952,957	4,076,124	4,078,183	4,078,183	4,078,183
4000 - Revenue From Federal Sources						
4202 - Medicaid Revenue	609,698	585,984	618,575	618,575	618,575	618,575
5000 - Other Sources						
5160 - Lease Purchase Receipts	8,795					
5400 - Beginning Fund Balance			1,105,907	1,357,749	1,357,749	1,357,749
Total Object 5000:	8,795		1,105,907	1,357,749	1,357,749	1,357,749
9700 - Fund Balance						
9770 - Unreserved Fund Balance	1,702,814	2,359,199	50,941			
Total Fund 500:	5,809,034	5,898,139	5,851,547	6,054,507	6,054,507	6,054,507

**Clackamas ESD
Requirements Report**

Enterprise Funds

Total: \$6,054,507

500 - Enterprise Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
1222 - LEEP Instruction						
300 - Purchased Services						
355 - Printing-Department	18					
389 - Non Instructional Professional Services			26,987	26,987	26,987	26,987
Total Object 300:	18		26,987	26,987	26,987	26,987
400 - Supplies and Materials						
410 - Supplies			500	500	500	500
600 - Other Objects						
640 - Dues & Fees	446		100,000	100,000	100,000	100,000
651 - Liability Insurance	300					
Total Object 600:	746		100,000	100,000	100,000	100,000
Total Function 1222:	764		127,487	127,487	127,487	127,487
2213 - Curriculum Development						
300 - Purchased Services						
312 - Instructional Program Improve Services		28,675	30,000	30,000	30,000	30,000
319 - Other Prof/Tech Svcs	10,800	1,200	125,499	125,500	125,500	125,500
342 - Travel-Conference			22,500	22,500	22,500	22,500
355 - Printing-Department			8,000	8,000	8,000	8,000
356 - Printing-Copy Machine			5,000	5,000	5,000	5,000
Total Object 300:	10,800	29,875	190,999	191,000	191,000	191,000
400 - Supplies and Materials						
410 - Supplies			90,000	330,000	330,000	330,000
460 - Non-Consumable Supplies		612	2,000	2,000	2,000	2,000
470 - Computer Software			2,000	2,000	2,000	2,000
Total Object 400:		612	94,000	334,000	334,000	334,000
600 - Other Objects						
640 - Dues & Fees			15,000	15,000	15,000	15,000
Total Function 2213:	10,800	30,487	299,999	540,000	540,000	540,000
2219 - Other Improvement of Instruction						
300 - Purchased Services						
312 - Instructional Program Improve Services			28,000	28,000	28,000	28,000
319 - Other Prof/Tech Svcs		4,500	28,000	28,000	28,000	28,000
Total Object 300:		4,500	56,000	56,000	56,000	56,000
Total Function 2219:		4,500	56,000	56,000	56,000	56,000
2229 - Technical Services						
100 - Salaries						
112 - Reg Salaries-Classified	72,894	71,306	144,658	2.00	153,218	2.00
124 - Temporary-Classified	19,820	45,538	25,000		50,000	
132 - Additional Pay-Classified		926	10,000		10,000	
Total Object 100:	92,714	117,769	179,658	2.00	213,218	2.00

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500 - Enterprise Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	3,092	7,344	5,282	9,054	9,054	9,054
213 - PERS UAL	7,857	11,882	20,032	21,641	21,641	21,641
216 - OPSRP	8,806	9,780	19,587	20,746	20,746	20,746
220 - Social Security	8,977	8,977	13,745	16,312	16,312	16,312
231 - Workers' Compensation	2,478	5,208	7,531	8,171	8,171	8,171
232 - Unemployment Insurance	545	495	1,796	2,985	2,985	2,985
233 - PFMLI		569	1,204	1,428	1,428	1,428
241 - Insurance Allocation	9,167	7,946	39,477	40,141	40,141	40,141
243 - Professional Development			1,545	1,545	1,545	1,545
Total Object 200:	39,020	52,201	110,199	122,023	122,023	122,023
300 - Purchased Services						
322 - Repair and Maintenance	(439)					
324 - Rent/Lease	16,379		15,000	15,000	15,000	15,000
345 - Pool Cars	24					
355 - Printing-Department	-		25	25	25	25
356 - Printing-Copy Machine			50	50	50	50
389 - Non Instructional Professional Services			5,000	5,600	5,600	5,600
Total Object 300:	15,964		20,075	20,675	20,675	20,675
400 - Supplies and Materials						
410 - Supplies	212,550	201,252	300,000	300,000	300,000	300,000
470 - Computer Software		986	1,200	2,000	2,000	2,000
Total Object 400:	212,550	202,238	301,200	302,000	302,000	302,000
500 - Capital Outlay						
540 - Depreciable Equipment	1,843					
Total Object 500:	1,843					
600 - Other Objects						
610 - Principal	936					
651 - Liability Insurance	300					
Total Object 600:	1,236					
Total Function 2229:	363,328	372,208	611,132 2.00	657,916 2.00	657,916 2.00	657,916 2.00
2574 - Printing Services						
100 - Salaries						
112 - Reg Salaries-Classified	93,298	87,149	95,630 1.75	109,028 1.75	109,028 1.75	109,028 1.75
132 - Additional Pay-Classified	1,817	1,588				
Total Object 100:	95,116	88,737	95,630 1.75	109,028 1.75	109,028 1.75	109,028 1.75
200 - Associated Payroll Costs						
213 - PERS UAL	8,578	9,007	10,663	11,066	11,066	11,066
216 - OPSRP	11,475	12,015	12,948	14,762	14,762	14,762
220 - Social Security	7,274	6,788	7,316	8,340	8,340	8,340
231 - Workers' Compensation	1,996	3,641	2,919	3,465	3,465	3,465
232 - Unemployment Insurance	565	373	956	1,526	1,526	1,526
233 - PFMLI		408	641	731	731	731
241 - Insurance Allocation	25,875	21,730	25,592	27,113	27,113	27,113
243 - Professional Development			795	795	795	795
Total Object 200:	55,764	53,962	61,830	67,798	67,798	67,798

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500 - Enterprise Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
300 - Purchased Services						
322 - Repair and Maintenance		668	50,000	50,000	50,000	50,000
324 - Rent/Lease	41,372	14,095	100,000	100,000	100,000	100,000
356 - Printing-Copy Machine	32,023	32,098				
389 - Non Instructional Professional Services	802					
Total Object 300:	74196	46861	150000	150000	150000	150000
400 - Supplies and Materials						
410 - Supplies	134,682	88,726	129,650	129,650	129,650	129,650
470 - Computer Software		700				
Total Object 400:	134,682	89,426	129,650	129,650	129,650	129,650
600 - Other Objects						
651 - Liability Insurance	1,201					
660 - Depreciation Expense			2,500	2,500	2,500	2,500
Total Object 600:	1,201		2,500	2,500	2,500	2,500
Total Function 2574:	360,959	278,987	439,610	1.75 458,976	1.75 458,976	1.75 458,976
2660 - Technology Services						
100 - Salaries						
112 - Reg Salaries-Classified	522,269	447,659	645,774	7.34	740,236	8.34
113 - Reg Salaries-Administration	23,015	132,055	199,722	1.35	191,255	1.25
124 - Temporary-Classified	36,429	128	118,000		118,000	
132 - Additional Pay-Classified	3,417	852	8,000		8,000	
Total Object 100:	585,130	580,693	971,496	8.69	1,057,491	9.59
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	20,041	14,015	35,844		36,356	
213 - PERS UAL	61,441	51,142	108,322		107,334	
216 - OPSRP	54,831	56,638	100,974		91,215	
220 - Social Security	43,566	43,536	74,320		80,899	
231 - Workers' Compensation	3,309	5,125	9,528		10,384	
232 - Unemployment Insurance	3,402	2,396	9,717		14,805	
233 - PFMLI		2,589	6,509		7,083	
241 - Insurance Allocation	130,716	132,531	206,011		211,788	
243 - Professional Development	15,480	4,299	10,000		10,000	
Total Object 200:	332,786	312,272	561,225		569,864	
300 - Purchased Services						
312 - Instructional Program Improve Services	248		3,705		3,705	
322 - Repair and Maintenance	187,462	159,414	200,000		220,000	
324 - Rent/Lease	114,651		115,200		115,200	
325 - Electricity	95,138	79,327	115,000		120,000	
341 - Travel-Local		62	300		500	
342 - Travel-Conference		9,355	15,500		15,500	
345 - Pool Cars	271		3,070		3,070	
Subtotal Object 300:	397,770	248,158	452,775		477,975	

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500 - Enterprise Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
Major Object - Object	Actuals	Actual	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	FTE	\$	FTE
351 - Telephone	37,239	28,677	50,000		50,000	50,000
355 - Printing-Department	1,491	1,242	325		2,225	2,225
356 - Printing-Copy Machine			750		750	750
357 - Computer Phone Lines	36,060	36,060	65,000		65,000	65,000
386 - Data Processing Services	90,998	84,714	116,000		138,000	138,000
389 - Non Instructional Professional Services	74,367	53,684	103,000		123,000	123,000
391 - Disaster Recovery					25,000	25,000
Total Object 300:	637,925	452,534	787,850		881,950	881,950
400 - Supplies and Materials						
410 - Supplies	8,794	7,299	25,600		25,600	25,600
411 - Supplies		122,706	150,000			
460 - Non-Consumable Supplies	3,834		25,100		25,100	25,100
470 - Computer Software	200,417	240,688	350,000		366,075	366,075
480 - Computer Hardware	393,707	175,309	560,000		560,000	560,000
Total Object 400:	606,752	546,002	1,110,700		976,775	976,775
500 - Capital Outlay						
540 - Depreciable Equipment	6,952					
551 - Depreciable Technology		35,341			200,000	200,000
Total Object 500:	6,952	35,341			200,000	200,000
600 - Other Objects						
610 - Principal	48,569	-	-		-	-
640 - Dues & Fees	3,000	-	8,000		8,000	8,000
651 - Liability Insurance	7,163	-	8,960		8,960	8,960
660 - Depreciation Expense	-	-	200,000		-	-
Total Object 600:	58,732	-	216,960		16,960	16,960
Total Function 2660:	2,228,277	1,926,841	3,648,231	8.69	3,703,040	9.59
2669 - Other Data Processing Ser						
100 - Salaries						
132 - Additional Pay-Classified		45				
200 - Associated Payroll Costs						
213 - PERS UAL		5				
216 - OPSRP		6				
220 - Social Security		3				
231 - Workers' Compensation		-				
232 - Unemployment Insurance		-				
233 - PFMLI		-				
243 - Professional Development			300		300	300
Total Object 200:		15	300		300	300

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500 - Enterprise Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
	Actuals	Actual	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	FTE	\$	FTE
300 - Purchased Services						
324 - Rent/Lease	-	-	788	788	788	788
389 - Non Instructional Professional Services	(20,408)	(4,486)	-	-	-	-
Total Object 300:	(20,408)	(4,486)	788	788	788	788
600 - Other Objects						
640 - Dues & Fees	-	-	10,000	10,000	10,000	10,000
Total Function 2669:	(20,408)	(4,425)	11,088	11,088	11,088	11,088
5350 - Payments to Other LEA's						
700 - Transfers						
720 - Transits	506,115	492,527	500,000	500,000	500,000	500,000
Total Function 5350:	506,115	492,527	500,000	500,000	500,000	500,000
7000 - Unappropriated Ending Fund Balance						
800 - Other Uses of Funds						
820 - Reserved For Next Year			158,000			
Total Function 7000:			158,000			
Total Fund 500:	3,449,835	3,101,124	5,851,547	12.44	6,054,507	13.34
					6,054,507	13.34
						6,054,507
						13.34

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF INTERNAL SERVICE FUND**

Resources		Actual 2021-2022	Actual 2022-2023	Adopted 2023-2024	Adopted 2024-2025
Local Sources	1000	\$ 1,513,010	\$ 1,536,635	2,030,472	\$ 3,223,066
Federal Sources	4000	-	-	-	-
Interfund Transfers	5200	-	-	-	-
Other Financing Sources	5100		301		
Sale of/Compenation Loss of Assets	5300	-	-	-	-
Beginning Fund Balance	5400	767,683	802,580	800,076	800,076
	Total Resources	\$ 2,280,694	\$ 2,339,516	\$ 2,830,548	\$ 4,023,142
Requirements					
Support Services	2000	\$ 1,385,119	\$ 1,584,116	\$ 2,771,744	\$ 3,543,249
Transfer of Funds	5200	92,995	-	-	450,000
Contingency	6100	-	-	-	-
Unappropriated Fund Balance	7000	802,580	755,400	58,804	29,893
	Total Requirements	\$ 2,280,694	\$ 2,339,516	\$ 2,830,548	\$ 4,023,142

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

609: CAR POOL

PROGRAM DESCRIPTION: This program accounts for all costs, including the replacement of vehicles, associated with the CESD car pool for business purposes only. Presently, the car pool has vehicles assigned to programs and some available for use as needed. Employees must request the use of the vehicles. Programs are billed for usage.

FUNDING SOURCE: CESD Programs

610: FIXED OPERATING CHARGES

PROGRAM DESCRIPTION: This program accounts for all operational costs, including operations staff payroll, associated with the CESD Sunnybrook facility located at 13455 SE 97th Avenue, Clackamas, Oregon. Programs are billed on a square foot basis for actual space assigned. Debt payments regarding this facility are budgeted and recorded in the General Fund.

FUNDING SOURCE: CESD Programs

611: CLACKAMAS EARLY LEARNING CENTER FUND

PROGRAM DESCRIPTION: This program accounts for operational costs for the Clackamas Early Learning Center. Programs utilizing the facility will be billed based on their use of this space. Debt payments for the remodel of this building are recorded in the General Fund.

FUNDING SOURCES: CESD Programs

625: TECHNOLOGY OPERATING SERVICES

PROGRAM DESCRIPTION: This program allocates cost to each department for providing and maintaining CESD computers and support for staff, and CESD's internal technology services needs.

FUNDING SOURCES: CESD Programs

660: INSURANCE RESERVE

PROGRAM DESCRIPTION: This program accounts for insurance reserves to cover deductibles associated with insurance claims and initiatives to better manage insurance costs.

FUNDING SOURCES: CESD Programs

Clackamas ESD

Resources Report

Internal Service Funds

Total: \$4,023,142

600 - Internal Service Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
1000 - Revenue from Local Sources						
1910 - Rentals	725,000		725,473	910,473	910,473	910,473
1941 - Services Provided Lea's	251,476	179,268				
1970 - Services-Other Funds	519,174		1,190,106	2,197,700	2,197,700	2,197,700
1999 - Miscellaneous Revenue	40,985	56,021	114,893	114,893	114,893	114,893
Total Object 1000:	1,536,635	235,289	2,030,472	3,223,066	3,223,066	3,223,066
5000 - Other Sources						
5160 - Lease Purchase Receipts	301					
5350 - Gain/Loss Fix Asset Disp		510				
5400 - Beginning Fund Balance			800,076	800,076	800,076	800,076
Total Object 5000:	301	510	800,076	800,076	800,076	800,076
9700 - Fund Balance						
9770 - Unreserved Fund Balance	802,580	755,400				
Total Fund 600:	2,339,516	991,199	2,830,548	4,023,142	4,023,142	4,023,142

**Clackamas ESD
Requirements Report**

Internal Service Funds

Total: \$4,023,142

600 - Internal Service Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2410 - School Principal						
100 - Salaries						
113 - Reg Salaries-Administration				131,969 1.00	131,969 1.00	131,969 1.00
Total Object 300:	18		26,987	26,987	26,987	26,987
200 - Associated Payroll Costs						
213 - PERS UAL				13,395	13,395	13,395
216 - OPSRP				17,869	17,869	17,869
220 - Social Security				10,096	10,096	10,096
231 - Workers' Compensation				1,320	1,320	1,320
232 - Unemployment Insurance				1,848	1,848	1,848
233 - PFMLI				884	884	884
241 - Insurance Allocation				30,000	30,000	30,000
Total Object 200:				75,412	75,412	75,412
Total Function 2410:				207,381 1.00	207,381 1.00	207,381 1.00
2520 - Fiscal Services						
300 - Purchased Services						
312 - Instructional Program Improve Services	525					
322 - Repair and Maintenance	2,361	24,111	60,000	60,000	60,000	60,000
389 - Non Instructional Professional Services		297	420,000	420,000	420,000	420,000
Total Object 300:	2,886	24,408	480,000	480,000	480,000	480,000
400 - Supplies and Materials						
410 - Supplies		856				
460 - Non-Consumable Supplies	4,852		110,000	110,000	110,000	110,000
Total Object 400:	4,852	856	110,000	110,000	110,000	110,000
600 - Other Objects						
640 - Dues & Fees	33,380	13,359				
700 - Transfers						
720 - Transits	120,461					
Total Function 2520:	161,579	38,623	590,000	590,000	590,000	590,000
2540 - Care & Upkeep of Bldgs						
100 - Salaries						
112 - Reg Salaries-Classified	50,179	70,227	83,697 1.57	104,166 1.90	104,166 1.90	104,166 1.90
113 - Reg Salaries-Administration		11,577	46,982 0.50	116,673 1.50	116,673 1.50	116,673 1.50
132 - Additional Pay-Classified	1,216					
Total Object 100:	51,396	81,804	130,679 2.07	220,839 3.40	220,839 3.40	220,839 3.40

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600 - Internal Service Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	7,668	6,897	8,399	16,582	16,582	16,582
213 - PERS UAL	4,699	8,303	14,570	22,414	22,414	22,414
216 - OPSRP	192	5,375	10,751	16,195	16,195	16,195
220 - Social Security	3,720	5,958	9,997	16,895	16,895	16,895
231 - Workers' Compensation	299	732	1,307	2,208	2,208	2,208
232 - Unemployment Insurance	290	326	1,307	3,093	3,093	3,093
233 - PFMLI		326	876	1,479	1,479	1,479
241 - Insurance Allocation	22,685	27,390	40,249	55,311	55,311	55,311
243 - Professional Development			1,875	1,875	1,875	1,875
Total Object 200:	39,553	55,307	89,331	136,052	136,052	136,052
300 - Purchased Services						
312 - Instructional Program Improve Services	1,233	580				
321 - Cleaning Services	23,348	32,386	60,000	140,000	140,000	140,000
322 - Repair and Maintenance	237,726	214,261	127,772	163,711	163,711	163,711
324 - Rent/Lease			5,000	5,000	5,000	5,000
325 - Electricity	81,775	63,062	91,000	121,000	121,000	121,000
326 - Heating Fuel	31,041	18,275	34,000	66,619	66,619	66,619
327 - Water & Sewer	29,382	26,584	19,000	29,000	29,000	29,000
328 - Garbage	8,693	9,926	10,000	10,000	10,000	10,000
329 - Other Property Services	1,940	1,718	5,000	5,000	5,000	5,000
345 - Pool Cars	5,000					
351 - Telephone			16,000	16,000	16,000	16,000
353 - Postage	11,041	9,223	15,000	15,000	15,000	15,000
355 - Printing-Department	110	572	750	750	750	750
356 - Printing-Copy Machine			150	150	150	150
386 - Data Processing Services	2,141	1,918	500	500	500	500
389 - Non Instructional Professional Services	23,498	40,005	5,000	33,911	33,911	33,911
Total Object 300:	456,927	418,510	389,172	606,641	606,641	606,641
400 - Supplies and Materials						
410 - Supplies	10,229	18,371	20,255	20,255	20,255	20,255
414 - Operational Supplies	5,049	5,228	11,000	11,000	11,000	11,000
460 - Non-Consumable Supplies		11,757	2,000	2,000	2,000	2,000
Total Object 400:	15,278	35,356	33,255	33,255	33,255	33,255
500 - Capital Outlay						
520 - Building Acquisition			32,000	32,000	32,000	32,000
540 - Depreciable Equipment		75	50,000	50,000	50,000	50,000
Total Object 500:		75	82,000	82,000	82,000	82,000
600 - Other Objects						
640 - Dues & Fees	1,532	120	500	500	500	500
651 - Liability Insurance	202,839	267,429	164,184	164,184	164,184	164,184
Total Object 600:	204,371	267,549	164,684	164,684	164,684	164,684
Total Function 2540:	767,525	858,601	889,121	2.07 1,243,471	3.40 1,243,471	3.40 1,243,471

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600 - Internal Service Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2545 - Car Pool						
300 - Purchased Services						
322 - Repair and Maintenance	13,251	10,013	20,000	20,000	20,000	20,000
389 - Non Instructional Professional Services	200					
Total Object 300:	13,451	10,013	20,000	20,000	20,000	20,000
400 - Supplies and Materials						
415 - Gas & Oil	9,815	6,459	33,500	33,500	33,500	33,500
460 - Non-Consumable Supplies	90					
Total Object 400:	9,905	6,459	33,500	33,500	33,500	33,500
500 - Capital Outlay						
552 - Replacement of Vehicles			70,000	70,000	70,000	70,000
600 - Other Objects						
640 - Dues & Fees	101		1,000	1,000	1,000	1,000
651 - Liability Insurance	11,748		13,440	13,440	13,440	13,440
Total Object 600:	11,849		14,440	14,440	14,440	14,440
Total Function 2545:	35,205	16,472	137,940	137,940	137,940	137,940
2660 - Technology Services						
100 - Salaries						
112 - Reg Salaries-Classified	247,783	200,175	286,542 4.00	372,085 5.00	372,085 5.00	372,085 5.00
113 - Reg Salaries-Administration	(9,685)	102,839	127,109 1.00	130,922 1.00	130,922 1.00	130,922 1.00
132 - Additional Pay-Classified	77	1,176	5,000	5,000	5,000	5,000
Total Object 100:	238,174	304,191	418,651 5.00	508,007 6.00	508,007 6.00	508,007 6.00
200 - Associated Payroll Costs						
211 - PERS Tier 1/2			755	755	755	755
213 - PERS UAL	21,504	30,875	46,681	51,564	51,564	51,564
216 - OPSRP	28,312	41,187	56,009	68,108	68,108	68,108
220 - Social Security	17,964	22,820	32,027	38,863	38,863	38,863
231 - Workers' Compensation	1,380	2,688	4,179	5,073	5,073	5,073
232 - Unemployment Insurance	1,404	1,258	4,186	7,112	7,112	7,112
233 - PFMLI		1,383	2,806	3,403	3,403	3,403
241 - Insurance Allocation	33,829	50,026	101,333	125,466	125,466	125,466
243 - Professional Development	949	1,849	4,200	4,200	4,200	4,200
Total Object 200:	105,342	152,087	252,176	304,544	304,544	304,544
300 - Purchased Services						
322 - Repair and Maintenance	45,780	12,464	135,000	135,000	135,000	135,000
324 - Rent/Lease	10,919		12,000	12,000	12,000	12,000
341 - Travel-Local			300	300	300	300
342 - Travel-Conference			2,000	2,000	2,000	2,000
345 - Pool Cars	349					
351 - Telephone	8,131	5,928	11,000	11,000	11,000	11,000
354 - Advertising	180					
386 - Data Processing Services	32,886	28,800	50,000	65,000	65,000	65,000
389 - Non Instructional Professional Services	4,074	2,922	65,000	75,000	75,000	75,000
Total Object 300:	102,319	50,114	275,300	300,300	300,300	300,300

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600 - Internal Service Funds	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted		
Major Object - Object	\$	\$	\$	FTE	\$	FTE	\$	FTE
400 - Supplies and Materials								
410 - Supplies	674	137	4,000		4,000		4,000	
460 - Non-Consumable Supplies	1,000		4,000		4,000		4,000	
470 - Computer Software	80,337	109,618	102,000		138,000		138,000	
480 - Computer Hardware	91,359	57,295	98,000		105,000		105,000	
Total Object 400:	173,370	167,051	208,000		251,000		251,000	
500 - Capital Outlay								
540 - Depreciable Equipment	301							
600 - Other Objects								
610 - Principal	301							
640 - Dues & Fees			150		200		200	
651 - Liability Insurance			406		406		406	
Total Object 600:	301		556		606		606	
Total Function 2660:	619,807	673,442	1,154,683	5.00	1,364,457	6.00	1,364,457	6.00
5200 - Transfers of Funds								
700 - Transfers								
710 - Interfund Transfer					450,000		450,000	
Total Function 5200:					450,000		450,000	
7000 - Unappropriated Ending Fund Balance								
800 - Other Uses of Funds								
820 - Reserved For Next Year			58,804		29,893		29,893	
Total Function 7000:			58,804		29,893		29,893	
Total Fund 600:	1,584,116	1,587,138	2,830,548	7.07	4,023,142	10.40	4,023,142	10.40

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF TRUST & AGENCY FUND**

<u>Resources</u>		<u>Actual 2021-2022</u>	<u>Actual 2022-2023</u>	<u>Adopted 2023-2024</u>	<u>Adopted 2024-2025</u>
Local Sources	1000	\$ 222	\$ 868	\$ 36,597	\$ 36,597
Interfund Transfers	5200	-	-	-	-
Beginning Fund Balance	5400	<u>164,637</u>	<u>163,475</u>	<u>164,376</u>	<u>119,572</u>
Total Resources		<u>\$ 164,859</u>	<u>\$ 164,343</u>	<u>\$ 200,973</u>	<u>\$ 156,169</u>
<u>Requirements</u>					
Instruction	1000	\$ -	\$ -	\$ -	\$ -
Support Services	2000	1,384	2,151	\$ 200,973	156,169
Unappropriated Fund Balance	7000	<u>163,475</u>	<u>162,193</u>	<u>\$ -</u>	<u>-</u>
Total Requirements		<u>\$ 164,859</u>	<u>\$ 164,344</u>	<u>\$ 200,973</u>	<u>\$ 156,169</u>

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

720: SICK LEAVE POOL—CLASSIFIED

PROGRAM DESCRIPTION: Per the Classified Employee Collective Bargaining Agreement (CBA), this fund was established to grant leave to those needing it.

FUNDING SOURCES: Employee leave contributions up to the specified limit in CBA.

722: SICK LEAVE POOL—ADMINISTRATIVE/CONFIDENTIAL

PROGRAM DESCRIPTION: Per the Administrative/Confidential Employee Meet and Confer Agreement, this fund was established to grant leave to those needing it.

FUNDING SOURCES: Employee leave contributions up to the specified limit in the Meet and Confer Agreement.

725: FAMILY MATTERS

PROGRAM DESCRIPTION: Family Matters is a charitable donation program whereby donated cash and essential household and personal care items are provided to CESD staff members and families served by CESD as needs are expressed.

FUNDING SOURCES: Employee contributions

730: SUNSHINE FUND

PROGRAM DESCRIPTION: The Sunshine Program is maintained to observe specific events that relate to district employees. The events include recognitions, retirements, death in the immediate family, accidents, or an extended illness.

FUNDING SOURCES: Employee contributions and excess flexible spending funds.

740-749: DISTRICT TRUST & AGENCY FUNDS

PROGRAM DESCRIPTION: Funds designated by component school districts to be held in trust for future services not yet determined.

FUNDING SOURCES: ESD Direct Support Carryover

Clackamas ESD

Resources Report

Trust & Agency Funds

Total: \$156,159

700 - Trust & Agency	2022/23 Actuals	2023/24 Actual	2023/24 Adopted	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
1000 - Revenue from Local Sources						
1920 - Donations-Private Sources	868	361	26,597	26,597	26,597	26,597
1999 - Miscellaneous Revenue			10,000	10,000	10,000	10,000
<i>Total Object 1000:</i>	868	361	36,597	36,597	36,597	36,597
5000 - Other Sources						
5400 - Beginning Fund Balance			164,376	119,572	119,572	119,572
9700 - Fund Balance						
9770 - Unreserved Fund Balance	163,476	162,193				
<i>Total Fund 700:</i>	164,344	162,554	200,973	156,169	156,169	156,169

Clackamas ESD
Requirements Report

Trust and Agency Funds

Total: \$156,169

700 - Trust and Agency Funds	2022/23	2023/24	2023/24	2024/25	2024/25	2024/25
	Actuals	Actual	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$ FTE	\$ FTE	\$ FTE	\$ FTE
2329 - Other Exec Admin Services						
300 - Purchased Services						
319 - Other Prof/Tech Svcs		80				
400 - Supplies and Materials						
410 - Supplies	2,151	959	46,000	46,000	46,000	46,000
Total Function 2329:	2,151	1,039	46,000	46,000	46,000	46,000
2640 - Human Resources						
100 - Salaries						
132 - Additional Pay-Classified			35,952	36,252	36,252	36,252
134 - Additional Pay-Confidential			44,575	44,955	44,955	44,955
Total Object 100:			80,527	81,207	81,207	81,207
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	-	12,151	12,314	12,314	12,211
213 - PERS UAL	-	-	8,979	8,277	8,277	8,207
220 - Social Security	-	-	6,160	6,232	6,232	6,180
231 - Workers' Compensation	-	-	685	694	694	689
232 - Unemployment Insurance	-	-	806	1,143	1,143	1,133
233 - PFMLI	-	-	540	546	546	542
Total Object 200:	-	-	29,321	29,206	29,206	28,962
Total Function 2640:			109,848	110,413	110,413	110,169
2690 - Other Support Serv						
400 - Supplies and Materials						
470 - Computer Software	-	45,125	45,125	-	-	-
Total Function 2690:	-	45,125	45,125	-	-	-
Total Fund 700:	2,151	46,164	200,973	156,413	156,413	156,169

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF BUDGET APPROPRIATIONS - NET
FOR THE 2024-2025 FISCAL YEAR**

Resources		General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total All Funds
Local Sources	1000	\$ 23,950,627	\$ 13,294,765	\$ 2,005,284	-	\$ 4,078,183	\$ 3,223,066	\$ 36,597	\$ 46,588,522
Intermediate Sources	2000	10,000	2,904	-	-	-	-	-	12,904
State Sources	3000	12,853,932	30,113,867	-	-	618,575	-	-	43,586,374
Federal Sources	4000	-	6,386,564	-	-	-	-	-	6,386,564
Lease Purchase Receipts	5100	-	-	-	\$ 1,500,000	-	-	-	1,500,000
Interfund Transfers	5200	450,000	-	-	1,500,000	-	-	-	1,950,000
Sale of/Compensation Loss of Assets	5300	1,500,000	-	-	-	-	-	-	1,500,000
Beginning Fund Balance	5400	8,400,000	1,609,138	1,550,000	4,500,000	1,357,749	800,076	119,572	18,336,535
Total Resources		\$ 47,164,559	\$ 51,407,238	\$ 3,555,284	\$ 7,500,000	\$ 6,054,507	\$ 4,023,142	\$ 156,169	\$ 119,860,899
Requirements									
Instruction	1000	\$ 10,966,527	\$ 37,460,311	-	-	\$ 127,487	-	-	\$ 48,554,325
Support Services	2000	11,741,274	9,328,857	-	-	5,427,020	\$ 3,543,249	\$ 156,169	30,196,569
Community Services	3000	-	2,328,978	-	-	-	-	-	2,328,978
Facility Acquisition and Construction	4000	-	-	-	\$7,500,000	-	-	-	7,500,000
Debt Service	5100	1,989,428	-	\$ 2,005,284	-	-	-	-	3,994,712
Interfund Transfers	5200	1,500,000	-	-	-	-	450,000	-	1,950,000
Payments to LEAs	5300	17,000,000	2,414,082	-	-	500,000	-	-	19,914,082
Contingency	6000	1,500,000	-	-	-	-	-	-	1,500,000
Unappropriated Ending Fund Balance	7000	2,467,330	-	1,550,000	-	-	29,893	-	4,047,223
Total Requirements		\$ 47,164,559	\$ 51,532,228	\$ 3,555,284	\$ 7,500,000	\$ 6,054,507	\$ 4,023,142	\$ 156,169	\$ 119,985,889
LESS:									
Interfund Transfers		\$ (1,500,000)	-	-	-	-	\$ (450,000)	-	(1,950,000)
Internal Service Fund		-	-	-	-	-	(3,543,249)	-	(3,543,249)
Unappropriated Ending Fund Balance		(2,467,330)	-	\$ (1,550,000)	-	-	(29,893)	-	(4,047,223)
Total Budget Appropriations		\$ 43,197,229	\$ 51,532,228	\$ 2,005,284	\$ 7,500,000	\$ 6,054,507	\$ -	\$ 156,169	\$ 110,445,417



Lead, serve and innovate for learning

Notice of Budget Committee Meeting

NOTICE IS HEREBY GIVEN that a public meeting of the Budget Committee of the Clackamas Education Service District, Clackamas County, Oregon, will be held to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025 on Wednesday, May 15, 2024, at approximately 5:00 PM, at the Clackamas ESD offices at 13455 SE 97th Avenue, Clackamas, Oregon. A public Zoom link will be available at www.clackesd.org.

The purpose of the meeting is to deliver the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after May 8, 2024 at the Fiscal Services Office, 13455 SE 97th Avenue, Clackamas, Oregon, between the hours of 8:00 AM and 4:30 PM.

This is a public meeting in which deliberation of the Budget Committee will take place. Any person may submit a public comment or question in advance of the meeting. Public comments and questions submitted by May 13 will be addressed during the meeting. Instructions for public participation are available at www.clackesd.org.

In accordance with the ADA, requests for accommodation should be made in advance to: Laurel Roth, Clackamas ESD, 13455 SE 97th Avenue, Clackamas, Oregon, 97015; 503.675.4003; lroth@clackesd.org.

Publication No. 2023-451

Larry Didway, Superintendent
Clackamas Education Service District
Clackamas County



2024-25 BUDGET APPROVAL RESOLUTION

BE IT RESOLVED that the Budget Committee of Clackamas Education Service District hereby approves the 2024-25 budget in the aggregate amount of \$115,938,666, and which is now on file in the business office; and

BE IT FURTHER RESOLVED that amounts shown for the fiscal year beginning July 1, 2024, and for the purposes shown, are thus hereby approved as set out in the budget document; and

BE IT FURTHER RESOLVED that the Budget Committee approves the permanent tax rate of \$.3687 per thousand for the General Fund, to be applied to the total property value as determined by the County Assessors.

DocuSigned by:
Ken Riedel
93DE3D0C10A74E7

Presiding Officer
Budget Committee
May 15, 2024

Larry Didway, Superintendent/Clerk
Clackamas Education Service District
Clackamas County, Oregon
May 15, 2024



LEAD · SERVE · INNOVATE

BOARD OF DIRECTORS
CESD Budget Hearing
Wednesday, June 12, 2024
Notice of Budget Hearing

NOTICE IS HEREBY GIVEN that the Clackamas Education Service District Board of Directors will meet in a public Budget Hearing on Wednesday, June 12, 2024, at approximately 5:45 PM. This meeting is being held in a hybrid format and in-person seating is limited. Requests from patrons to make comments in person must be submitted by 12:00 PM the day of the meeting by following the instructions on the CESD website. All other audience members may attend by Zoom.

Public Zoom Link: <https://clackesd.zoom.us/j/97081097562>

Or join by phone:

Dial (for higher quality, dial a number based on your current location):

US: +1 346 248 7799 or +1 669 900 6833 or +1 253 215 8782 or +1 312 626 6799 or +1 646 876 9923 or +1 301 715 8592

Webinar ID: 992 0650 5254

In accordance with the ADA, requests for accommodation should be made in advance to: Laurel Roth, Clackamas ESD, 13455 SE 97th Avenue, Clackamas, Oregon, 97015; 503.675.4003; lroth@clackesd.org.

5:45 PM
Clackamas ESD
13455 S.E. 97th Avenue
Clackamas, Oregon 97015

Agenda

- I. **Call to Order: Chair Greg McKenzie**
- II. **Approve Budget Committee Meeting Minutes of May 15, 2024**
Recommended Motion: Approve the minutes from the Budget Committee Meeting on May 15, 2024.
- III. **Declare Budget Hearing Open for Public Comment**
 - A. Summary of Approved Budget
 - B. Public Comment
 - C. Declare Budget Hearing Closed for Public Comment
- IV. **Board Deliberation**
- V. **Adjournment**

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Clackamas Education Service District will be held on June 12, 2024, at 5:45 pm at 13455 SE 97th Ave, Clackamas, Oregon 97015. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Clackamas ESD Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 13455 SE 97th Ave, Clackamas, OR 97015 between the hours of 8:00 am and 4:00pm or online at www.clackesd.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Carey Pinto, CFO

Telephone: 503-675-4036

Email: cpinto@clackesd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance	\$21,439,538.00	\$14,983,284.00	\$18,336,535.00
Current Year Property Taxes, other than Local Option Taxes	\$19,620,002.00	\$19,800,000.00	\$20,793,500.00
Current Year Local Option Property Taxes	\$0.00	\$0.00	\$0.00
Other Revenue from Local Sources	\$19,575,688.00	\$22,719,334.00	\$25,795,022.00
Revenue from Intermediate Sources	\$19,415.00	\$12,900.00	\$12,904.00
Revenue from State Sources	\$68,631,648.00	\$40,240,243.00	\$43,711,364.00
Revenue from Federal Sources	\$9,097,934.00	\$9,668,477.00	\$6,386,564.00
Interfund Transfers	\$0.00	\$1,300,000.00	\$1,950,000.00
All Other Budget Resources	\$9,699.00	\$10,515,000.00	\$3,000,000.00
Total Resources	\$138,393,924.00	\$119,239,238.00	\$119,985,889.00

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$27,828,776.00	\$34,657,025.00	\$35,142,623.00
Other Associated Payroll Costs	\$15,174,399.00	\$22,673,235.00	\$22,352,801.00
Purchased Services	\$13,971,296.00	\$13,222,096.00	\$15,235,673.00
Supplies & Materials	\$3,813,203.00	\$5,848,456.00	\$5,541,860.00
Capital Outlay	\$75,474.00	\$11,917,000.00	\$7,452,000.00
Other Objects (except debt service & interfund transfers)	\$50,612,567.00	\$22,698,716.00	\$22,517,111.00
Debt Service*	\$2,956,343.00	\$3,475,818.00	\$3,994,712.00
Interfund Transfers*	\$0.00	\$0.00	\$1,950,000.00
Operating Contingency	\$0.00	\$1,262,758.00	\$1,751,886.00
Unappropriated Ending Fund Balance & Reserves	\$23,961,866.00	\$3,484,134.00	\$4,047,223.00
Total Requirements	\$138,393,924.00	\$119,239,238.00	\$119,985,889.00

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$38,813,898.00	\$46,785,643.00	\$48,554,325.00
FTE	291.09	372.06	351.41
2000 Support Services	\$21,870,286.00	\$30,416,317.00	\$30,196,569.00
FTE	89.10	106.28	108.64
3000 Enterprise & Community Service	\$1,136,438.00	\$1,841,334.00	\$2,328,978.00
FTE	7.25	10.50	11.50
4000 Facility Acquisition & Construction	\$899,211.00	\$11,965,000.00	\$7,500,000.00
FTE	0.00	0.00	0.00
5000 Other Uses	\$48,755,882.00	\$18,970,992.00	\$19,914,082.00
5100 Debt Service*	\$2,956,343.00	\$3,475,818.00	\$3,994,712.00
5200 Interfund Transfers*	\$0.00	\$1,300,000.00	\$1,950,000.00
6000 Contingency	\$0.00	\$1,000,000.00	\$1,500,000.00
7000 Unappropriated Ending Fund Balance	\$23,961,866.00	\$3,484,134.00	\$4,047,223.00
Total Requirements	\$138,393,924.00	\$119,239,238.00	\$119,985,889.00
Total FTE	387.44	488.84	471.55

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit .3687 per \$1,000)	0.3687	0.3687	0.3687
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$ -	
Other Bonds*	\$ 6,625,000.00	
Other Borrowings	\$ 18,438,763.00	
Total	\$ 25,063,763.00	

In accordance with the ADA, requests for accommodation should be made at least 24 hours in advance to: Laurel Roth, Clackamas ESD, 13455 SE 97th Avenue, Clackamas, Oregon, 97015; 503.675.4003; lroth@clackesd.k12.or.us

Larry Didway, Jr., Superintendent
Clackamas Education Service District, Clackamas, Oregon

**RESOLUTION ADOPTING THE BUDGET, MAKING
APPROPRIATIONS, IMPOSING AND CATEGORIZING THE TAX
FOR THE 2024-2025 FISCAL YEAR**

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Clackamas Education Service District hereby adopts the Budget for 2024-2025 in a total of \$119,985,889. This budget is now on file at the Sunnybrook Administration Office at 13455 SE 97th Avenue, Clackamas, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2024, and for the purposes shown below are hereby appropriated:

General Fund

Instruction	10,966,527
Support Services	11,741,274
Debt Service	1,989,428
Transfers	1,500,000
Transit Payments to LEA's	17,000,000
Contingency	<u>1,500,000</u>
Total General Fund	44,697,229

Special Revenue Fund

Instruction	37,460,311
Support Services	9,328,857
Enterprise and Community Services	2,328,978
Transit Payments to LEA's	<u>2,414,082</u>
Total Special Revenue Funds	51,532,228

Debt Service Fund

Debt Service	<u>2,005,284</u>
Total Debt Service Funds	2,005,284

Capital Projects Fund

Facility Acquisition and Construction	<u>7,500,000</u>
Total Capital Projects Funds	7,500,000

Enterprise Fund

Instruction	127,487
Support Services	5,427,020
Transit Payments to LEA's	<u>500,000</u>
Total Enterprise Funds	6,054,507

Internal Service Fund

Support Services	3,543,249
Transfers	<u>450,000</u>
Total Internal Service Funds	3,993,249

Trust and Agency Fund

Support Services	<u>156,169</u>
Total Trust & Agency Funds	156,169

Total Appropriations, All Funds	115,938,666
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Total Unappropriated Amounts, All Funds and Reserve Amounts	<u>4,047,223</u>
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Total Adopted Budget	<u><u>119,985,889</u></u>
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IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 24-25 upon the assessed value of all taxable property within the district:

(1) at the rate of \$.3687 per \$1,000 of assessed value for permanent rate tax

CATEGORIZING THE TAX

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

	Education Limitation	Excluded from Limitation
Permanent Rate Tax	\$.3687/\$1,000	

The above resolution statements were approved and declared adopted on this 12th day of June, 2024.



Larry Didway, Jr., Superintendent
Clackamas Education Service District
Clackamas County, Oregon

Date: 6/12/2024

Resolution #2023-538

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM OR-ED-50 2024-2025

To assessor of Clackamas, Multnomah, Washington County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Clackamas Education Service District has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Clackamas, Multnomah, Washington County. The property tax, fee, charge, or assessment is categorized as stated by this form.

13455 SE 97th Ave Clackamas OR 97015 7/1/24

Carey Pinto Chief Financial Officer 503-675.4036 cpinto@clackesd.k12.or.us

Mailing Address of District City State ZIP Code Date Submitted

Contact person Title Daytime telephone number Contact person e-mail address

CERTIFICATION— You **must** check one box if you are subject to local budget law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits		Excluded from Measure 5 Limits
	Rate	—or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1	0.3687		
2. Local option operating tax2			Dollar Amount of Bond Levy
3. Local option capital project tax3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	0.3687
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district.....7	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.