



Clackamas
EDUCATION SERVICE DISTRICT
2025-2026
ADOPTED BUDGET

July 1, 2025

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Memorandum No. 1795

May 14, 2025

TO: Clackamas Education Service District Budget Committee Members
FROM: Larry Didway, Superintendent
RE: 2025-26 BUDGET MESSAGE

Dear Members of the Budget Committee,

It is my privilege to present the proposed budget for the 2025–26 fiscal year for the Clackamas Education Service District. This budget reflects our steadfast commitment to educational excellence, equity-centered service delivery, and responsive support for the evolving needs of our students and school district partners.

Education Service Districts play a vital role in Oregon’s public education system by providing regionally responsive, cost-effective services that help districts meet statewide educational goals. The development of this budget has been grounded in collaboration with our component district superintendents, advisory councils, and business officials, ensuring that our planning is aligned with district priorities and regional needs.

The proposed budget supports a wide range of essential services, including professional development, mental health initiatives, migrant education, career and technical education, special education, and more. It also details our General Fund allocation, which reflects and adheres to the decisions made by local district boards through the CESD Local Service Plan process. These services are the backbone of our partnership with districts and directly support the success of students across Clackamas County.

We continue to navigate a complex and uncertain financial landscape. While there has been a modest increase in State School Fund revenue, significant cost pressures remain. Several of our component districts are experiencing staffing reductions and financial constraints, which affect their ability to purchase services and, in turn, our own capacity to sustain shared programs.

In addition, we are managing rising personnel costs, including substantial increases in Public Employees Retirement System (PERS) contributions and higher overall payroll-related expenditures. Federal support for key programs such as EI/ECSE remains uncertain, and we are preparing for potential reductions in the next biennium. These factors require us to approach budget planning with care, conservatism, and flexibility.

The proposed 2025–26 budget is designed to maintain continuity in our core offerings while remaining responsive to financial realities. It reflects a disciplined approach that balances current service levels with the need for organizational sustainability. At the same time, it preserves our ability to invest in innovation, foster inter-district collaboration, and support system wide improvement. 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.

We are grateful for the expertise and insight you bring to this process. Your role as Budget Committee members is critical to our continued accountability and effectiveness. We look forward to reviewing this proposal with you at our upcoming meeting and welcome your questions, feedback, and partnership as we move forward together in service to Clackamas County's students, families, and educators.

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

Budget for the Fiscal Year Beginning July 1, 2025
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
Rick Larson	Zone III	Term Ends June 30, 2025
Jon Eyman (Vice Chair)	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 (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 of Special Programs
Dawnnesha Lasuncet	Equity and Inclusion Coordinator
Jeremy Pietzold	Chief Information Officer
Carey Pinto	Chief Financial Officer
Chelsi Reno	Chief of 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**

				<u>Actual</u> <u>2022-2023</u>	<u>Actual</u> <u>2023-2024</u>	<u>Adopted</u> <u>2024-2025</u>	<u>Proposed</u> <u>2025-2026</u>	
General Fund								
100	-	1000	-	Instruction	\$ 8,744,846	\$ 11,146,801	\$ 10,966,527	\$ 11,574,810
100	-	2000	-	Support Services	8,038,269	9,162,343	11,741,274	12,559,554
100	-	5100	-	051 Debt Service	1,101,145	1,468,897	1,989,428	1,652,241
100	-	5200	-	051 Transfer of Funds	-	-	1,500,000	1,000,000
100	-	5300	-	051 Payment to LEAs	14,362,634	14,812,698	17,000,000	17,500,000
100	-	6100	-	051 Contingency	-	-	1,500,000	1,500,000
				\$ 32,246,894	\$ 36,590,739	\$ 44,697,229	\$ 45,786,605	
Special Revenue Fund								
201	-	3500	-	060 CCR&R Training	4,957	33,028	224,504	323,633
202	-	1140	-	030 Head Start Pre-K Program	3,943,824	4,113,716	4,692,896	4,778,494
203	-	1260	-	060 EI/ECSE	17,286,338	17,033,890	19,847,511	19,396,089
204	-	3500	-	030 Child Care Res and Referral	1,010,291	1,072,423	1,581,518	1,505,517
206	-	1299	-	060 Long Term Care and Treatment	-	-	-	-
207	-	2540	-	060 ESSER	1,245,466	827,484	-	-
208	-	3500	-	065 Every Child Belongs	-	9,975	300,000	175,000
209	-	2649	-	030 OEA Wellness Grant	35,992	23,933	45,000	-
210	-	2130	-	030 Menstrual Dignity Act Grant	961	-	20,000	15,379
211	-	1140	-	030 Preschool Promise	-	-	-	325,355
213	-	1260	-	060 Student Teachers	-	-	2,904	2,904
214	-	2649	-	052 OEA Sustainability	-	-	-	9,812
215	-	1294	-	060 Parrott Creek Program	186,580	247,072	331,615	700,372
219	-	1220	-	060 Heron Creek K-12 Therapeutic Program	7,032,351	7,716,642	9,250,000	9,659,653
222	-	2210	-	052 Regional Educator Network Grant	2,761,892	3,020,576	3,871,569	4,188,184
226	-	2219	-	060 Extended Assessment Training	-	-	1,109	-
227	-	2126	-	060 Transitions Network Facilitation	169,829	132,251	190,935	229,830

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF APPROPRIATIONS**

				<u>Actual</u> <u>2022-2023</u>	<u>Actual</u> <u>2023-2024</u>	<u>Adopted</u> <u>2024-2025</u>	<u>Proposed</u> <u>2025-2026</u>
Special Revenue Fund (Continued)							
228	-	2126	- 060 RTAP	-	-	62,000	61,549
229	-	2190	- 060 IDEA Enhancement Grant	-	-	4,985	-
230	-	2520	- 052 Miscellaneous Grants	430	25	2,130,385	2,120,043
232		2219	030 HB 3499 English Learner	283,337	142,155	37,000	175,000
233		2219	051 Student Success Act	2,376,107	1,805,962	2,035,462	2,002,147
234		2210	030 SSPS Grant	120,916	107,047	170,811	117,600
235			School Health Service Planning Grant	161,850	57,282	60,000	60,000
236		3300	Native Engagement Grant	120,750	-	124,990	-
237			EI/ECSE - ESSER Phase II & III	83,221	873,522	25,000	-
238			Justice Oregon for Black Lives	-	79,426	100,000	-
239		2640	Meyer Memorial Trust Grant	-	-	-	100,000
241		2210	030 Contracted Services - Teaching & Learning	-	-	-	367
243		2640	Contracted Services - Human Resources	-	-	-	1,360
244	-	2633	- 053 Contracted Services - Communications	-	-	85,000	94,517
245	-	5350	- 054 Contracted Services - Fiscal Services	54,437	97,804	200,000	118,440
246	-		- 060 Contracted Services - Special Education	994,516	1,205,856	1,602,057	529,439
248	-	2669	- 095 Contracted Services - Technology Services	251,915	355,467	670,618	594,509
250	-	2117	- 030 Migrant Program Services Summer	208,983	211,467	355,965	119,798
252		3120	065 Nutrition Services CELC	-	-	-	80,000
254	-	1290	- 030 Migrant Education Services Pre-K	9,326	4,490	32,000	23,610
256	-		- Migrant Education Services Regular	871,063	763,026	1,200,000	1,233,162
260	-	2629	- 030 Clack Tech Ed Consort (C-TEC)	1,327,030	882,068	1,193,086	1,193,908
265	-	2629	- 030 WIOA	414,889	472,546	672,246	526,000
266	-		YDD Reengagement Opportunity Grant	86,478	64,455	152,000	147,000
269	-	2629	030 Emerg Operations Grant	137,100	80,715	-	-
273		2130	030 Nursing Services	104,023	133,722	132,875	220,244
278	-	2214	- 060 Special Ed Support	2,714	2,780	89,100	1,666,889
280	-		Community Summer Enrichment Grant	32,324,752	(31,869)	-	-
283	-	1222	- 060 Special Ed Donation Program	3,410	7,850	19,000	10,307

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF APPROPRIATIONS**

				<u>Actual</u> <u>2022-2023</u>	<u>Actual</u> <u>2023-2024</u>	<u>Adopted</u> <u>2024-2025</u>	<u>Proposed</u> <u>2025-2026</u>
Special Revenue Fund (Continued)							
285	-	1290	- 060 ECSE Donation Program	-	-	15,087	25,086
293	-	2213	- 030 County Wide Sub Training	36,044	-	3,000	3,172
294	-		Grow Your Own Grant	340,761	(1,767)	-	-
295			Recruitment and Retention	402,122	-	-	-
				<u>\$ 74,394,653</u>	<u>\$ 41,545,019</u>	<u>\$ 51,532,228</u>	<u>\$ 52,534,369</u>
Debt Service Fund							
300	-	5110	- 051 Debt Service Funds	1,855,198	1,928,572	2,005,284	2,084,857
				<u>\$ 1,855,198</u>	<u>\$ 1,928,572</u>	<u>\$ 2,005,284</u>	<u>\$ 2,084,857</u>
Capital Projects Fund							
410	-	4150	- 054 Facility Acquisition/Imprvmt	899,211	7,021,504	7,500,000	3,500,000
				<u>\$ 899,211</u>	<u>\$ 7,021,504</u>	<u>\$ 7,500,000</u>	<u>\$ 3,500,000</u>
Enterprise Fund							
508		060	Medicaid Bill Consortium	485,152	525,166	638,575	942,724
511		030	REN Misc Events	1,319	4,500	56,000	50,180
512	-	2213	- 030 Instructional Staff Train	10,800	103,434	540,000	1,028,429
518	-	2229	- 095 Technical Services	363,328	482,739	657,916	125,000
520	-	2574	- 054 Printing Services	360,959	401,268	458,976	490,000
530	-	2660	- 095 Technology Services	931,539	809,447	1,576,660	2,648,760
533	-	2219	- 030 SSA Misc Events	-	-	-	8,074
535	-	2660	- 095 School Information System	1,296,738	1,473,285	2,126,380	2,194,969
				<u>\$ 3,449,835</u>	<u>\$ 3,799,839</u>	<u>\$ 6,054,507</u>	<u>\$ 7,488,136</u>

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF APPROPRIATIONS**

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Proposed 2025-2026</u>
Internal Service Fund				
609 - 2545 - 054 Car Pool Services	34,608	31,454	136,440	136,440
610 - 2540 - 054 Fixed Operating Services	819,336	884,260	1,212,352	1,312,538
611 Clackamas Early Learning Center	-	-	810,000	810,000
625 - 2660 - 095 Network Operating Services	568,594	851,874	1,244,457	1,194,700
660 - 2520 - 054 Insurance Reserve Services	161,579	399,323	590,000	390,000
	<u>\$ 1,584,116</u>	<u>\$ 2,166,911</u>	<u>\$ 3,993,249</u>	<u>\$ 3,843,678</u>
Trust and Agency Fund				
720 - 2640 - 052 Sick Leave Pool - Class	-	-	49,186	47,848
722 - 2640 - 052 Sick Leave Pool - Admin/Conf	-	-	60,983	59,337
725 - Family Matters	288	376	10,000	10,000
730 - 2329 - 054 Sunshine Fund	1,863	1,170	36,000	36,000
742 - 2690 - 000 Estacada SDM/SWD Unspent Funds	-	45,125	-	-
	<u>\$ 2,151</u>	<u>\$ 46,671</u>	<u>\$ 156,169</u>	<u>\$ 153,185</u>
Total All Funds	<u>\$ 114,432,059</u>	<u>\$ 93,099,255</u>	<u>\$ 115,938,666</u>	<u>\$ 115,390,830</u>

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

<u>Resources</u>		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Local Sources	1000	\$ 24,023,737	\$ 24,148,824	\$ 23,950,627	\$ 25,500,585
Intermediate Sources	2000	19,415	20,690	10,000	10,000
State Sources	3000	11,193,689	11,909,341	12,853,932	13,368,986
Federal Sources	4000	-	-	-	-
Lease Purchase Receipts	5100	603	-	-	-
Interfund Transfers	5200	-	-	450,000	345,000
Sale of Assets	5300	-	-	1,500,000	1,000,000
Beginning Fund Balance	5400	13,636,338	16,626,888	8,400,000	8,400,000
		<u>\$ 48,873,782</u>	<u>\$ 52,705,742</u>	<u>\$ 47,164,559</u>	<u>\$ 48,624,571</u>
<u>Requirements</u>					
Instruction	1000	\$ 8,744,846	\$ 11,146,801	\$ 10,966,527	\$ 11,574,810
Support Services	2000	8,038,269	9,162,343	11,741,274	12,559,554
Debt Service	5100	1,101,145	1,468,897	1,989,428	1,652,241
Transfer of Funds	5200	-	-	1,500,000	1,000,000
Payments to Local Education Agencies	5300	14,362,634	14,812,698	17,000,000	17,500,000
Contingency	6100	-	-	1,500,000	1,500,000
Unappropriated Ending Fund Balance	7000	16,626,888	16,115,003	2,467,330	2,837,966
		<u>\$ 48,873,782</u>	<u>\$ 52,705,742</u>	<u>\$ 47,164,559</u>	<u>\$ 48,624,571</u>

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

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Adopted 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Resources</u>
Local Sources							
1111 Current Year's Levy	\$ 19,620,002	\$ 20,546,197	\$ 20,793,500	\$ 22,132,485	\$ 1,338,985	6.44%	45.52%
1112 Prior Years' Taxes	348,694	236,535	275,500	275,500	-	0.00%	0.57%
1113 Multnomah County	-	10,149	-	-	-		0.00%
1114 Payments in Lieu of Property Taxes	6,334	15,509	1,600	1,600	-	0.00%	0.00%
1190 Interest on Tax Collections	41,222	44,849	60,000	60,000	-	0.00%	0.12%
1314 Flow Through Funds	994,035	1,052,172	1,146,750	1,200,000	53,250	4.64%	2.47%
1510 Earnings on Investments	896,630	883,104	561,511	600,000	38,489	6.85%	1.24%
1910 Rent	-	41	-	-	-		0.00%
1920 Donations	-	-	-	-	-		0.00%
1940 Services Provided Other LEAs	-	-	80,766	-	(80,766)	-100.00%	0.00%
1960 Prior Year Expenses Recovery	12,630	-	-	-	-		0.00%
1980 Fees Charged to Grants	1,992,763	1,339,085	1,000,000	1,200,000	200,000	20.00%	2.47%
1999 Miscellaneous Revenue	111,426	21,183	31,000	31,000	-	0.00%	0.07%
	<u>24,023,737</u>	<u>24,148,824</u>	<u>23,950,627</u>	<u>25,500,585</u>	<u>1,549,958</u>	<u>6.47%</u>	<u>52.46%</u>
Intermediate Sources							
2199 Other Intermediate	19,415	20,690	10,000	10,000	-	0.00%	0.02%
	<u>19,415</u>	<u>20,690</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>0.00%</u>	<u>0.02%</u>
State Sources							
3101 State Replacement	11,192,531	11,905,081	12,853,932	13,368,986	515,054	4.01%	27.49%
3104 State Timber	1,158	4,260	-	-	-		0.00%
3299 Other Restricted State	-	-	-	-	-		0.00%
	<u>11,193,689</u>	<u>11,909,341</u>	<u>12,853,932</u>	<u>13,368,986</u>	<u>515,054</u>	<u>4.01%</u>	<u>27.49%</u>
Federal Sources							
4800 Federal Forest Fees	-	-	-	-	-		0.00%
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>0.00%</u>
Other Sources							
5100 Lease Purchase Receipts	603	-	-	-	-		
5200 Interfund Transfer	-	-	450,000	345,000	(105,000)	-23.33%	0.71%
5350 Sale of Fixed Assets	-	-	1,500,000	1,000,000	(500,000)	-33.33%	2.06%
5400 Beginning Fund Balance	13,636,338	16,626,888	8,400,000	8,400,000	-	0.00%	17.28%
	<u>13,636,940</u>	<u>16,626,888</u>	<u>10,350,000</u>	<u>9,745,000</u>	<u>(605,000)</u>	<u>-5.85%</u>	<u>20.05%</u>
Total Resources	<u>\$ 48,873,782</u>	<u>\$ 52,705,743</u>	<u>\$ 47,164,559</u>	<u>\$ 48,624,571</u>	<u>\$ 1,460,012</u>	<u>3.10%</u>	<u>100.00%</u>

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

	<u>Actual</u> <u>2022-2023</u>	<u>Actual</u> <u>2023-2024</u>	<u>Adopted</u> <u>2024-2025</u>	<u>Adopted</u> <u>2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Resources</u>
State School Support Formula Funds							
1111 Current Year's Levy	\$ 19,620,002	\$ 20,546,197	\$ 20,793,500	\$ 22,132,485	\$ 1,338,985	6.44%	45.52%
1112 Prior Years' Taxes	348,694	236,535	275,500	275,500	-	0.00%	0.57%
1113 County Tax Sales for Back Taxes	-	10,149	-	-	-	-	0.00%
1114 Payments in Lieu of Property Taxes	6,334	15,509	1,600	1,600	-	0.00%	0.00%
1190 Interest on Tax Collections	41,222	44,849	60,000	60,000	-	0.00%	0.12%
2199 Intermediate Sources	19,415	20,690	10,000	10,000			0.02%
3101 State Replacement	11,192,531	11,905,081	12,853,932	13,368,986	515,054	4.01%	27.49%
3104 State Timber	1,158	4,260	-	-	-	-	0.00%
	<u>31,229,357</u>	<u>32,783,270</u>	<u>33,994,532</u>	<u>35,848,571</u>	<u>1,854,039</u>	<u>5.45%</u>	<u>73.72%</u>
Non State School Support Formula Funds							
1314 Flow Through Funds	\$ 994,035	\$ 1,052,172	\$ 1,146,750	\$ 1,200,000	53,250	5%	2.47%
1510 Earnings on Investments	896,630	883,104	561,511	600,000	38,489	7%	1.23%
1910 Rent	-	41	-	-	-	-	0.00%
1940 Services Provided Other LEAs	-	-	80,766	-	(80,766)	-100%	0.00%
1960 Prior Year Expenses Recovery	12,630	-	-	-	-	-	0.00%
1980 Fees Charged to Grants	1,992,763	1,339,085	1,000,000	1,200,000	200,000	20%	2.47%
1999 Miscellaneous Local Resources	111,426	21,183	31,000	31,000	-	0%	0.06%
5160 Lease Purchase Receipts	603	-	-	-	-	-	0.00%
5200 Interfund Transfer	-	-	450,000	345,000	(105,000)	-23%	0.71%
5350 Sale of Fixed Assets	-	-	1,500,000	1,000,000	(500,000)	-33%	2.06%
	<u>4,008,087</u>	<u>3,295,585</u>	<u>4,770,027</u>	<u>4,376,000</u>	<u>(394,027)</u>	<u>-8.26%</u>	<u>9.00%</u>
Beginning Fund Balance							
5400 Beginning Fund Balance	\$ 13,636,338	\$ 16,626,888	\$ 8,400,000	\$ 8,400,000	-	0.00%	17.28%
	<u>13,636,338</u>	<u>16,626,888</u>	<u>8,400,000</u>	<u>8,400,000</u>	<u>-</u>	<u>0.00%</u>	<u>17.28%</u>
Total Resources	\$ 48,873,782	\$ 52,705,743	\$ 47,164,559	\$ 48,624,571	\$ 1,460,012	3.10%	100.00%

Clackamas ESD

Resources Report

General Fund

Total: \$48,624,571

100	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
\$	\$	\$	\$	\$	\$	\$
1000 - REVENUE FROM LOCAL SOURCES						
1111 - Current Year's Taxes	19,620,002	20,546,197	20,793,500	22,132,485	22,132,485	22,132,485
1112 - Prior Year's Taxes	348,694	236,534	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	44,849	60,000	60,000	60,000	60,000
1310 - Regular Day School Tuition	994,035	1,052,172	1,146,750	1,200,000	1,200,000	1,200,000
1510 - Earnings-LGIP Investments	896,630	883,104	561,511	600,000	600,000	600,000
1910 - Rentals	-	41	-	-		
1941 - Services Provided Lea's	-	-	80,766	-		
1960 - Prior Year Expenses Recovery	12,630	-	-	-		
1980 - Fees Charged to Grants	1,992,763	1,339,085	1,000,000	1,200,000	1,200,000	1,200,000
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:	24,023,737	24,148,823	23,950,627	25,500,585	25,500,585	25,500,585
2000 - REVENUE FROM INTERMEDIATE SOURCES						
2199 - Hert TAX Revenue	19,415	20,690	10,000	10,000	10,000	10,000
3000 - REVENUE FROM STATE SOURCES						
3101 - ST School Fund-Gen Support	11,192,531	11,905,081	12,853,932	13,368,986	13,368,986	13,368,986
3104 - State Timber Revenue	1,158	4,260	-	-		
Total Object:	11,193,689	11,909,341	12,853,932	13,368,986	13,368,986	13,368,986
5000 - OTHER SOURCES						
5160 - Lease Purchase Receipts	603	-	-	-		
5200 - Interfund Transfers	-	-	450,000	345,000	345,000	345,000
5350 - Gain/Loss Fix Asset Disp	-	-	1,500,000	1,000,000	1,000,000	1,000,000
5400 - Beginning Fund Balance	-	-	8,400,000	8,400,000	8,400,000	8,400,000
Total Object:	603	-	10,350,000	9,745,000	9,745,000	9,745,000
9700 - FUND BALANCE						
9770 - Unreserved Fund Balance	13,636,338	16,626,888	-	-		
Total Fund:	48,873,782	52,705,743	47,164,559	48,624,571	48,624,571	48,624,571

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

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Adopted 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Requirements</u>
Resolution Programs							
Instruction							
1222-060	\$ 8,736,494	\$ 11,144,947	\$ 10,924,241	\$ 11,533,544	\$ 609,303	5.58%	25.19%
1223-060	8,352	1,766	42,286	41,266	(1,020)	-2.41%	0.09%
	<u>8,744,846</u>	<u>11,146,713</u>	<u>10,966,527</u>	<u>11,574,810</u>	<u>608,283</u>	<u>5.55%</u>	<u>25.28%</u>
Support Services							
2114-060	-	-	-	-	-	0.00%	0.00%
2130-030	-	-	-	-	-	100.00%	0.00%
2142-060	-	-	-	-	-	0.00%	0.00%
2148-060	-	-	-	-	-	0.00%	0.00%
2210-030	1,017,226	1,370,660	1,390,136	1,388,889	(1,247)	-0.09%	3.03%
2229-095	-	-	-	-	-	0.00%	0.00%
2245-040	-	-	-	-	-	0.00%	0.00%
2550-060	9,105	17,447	30,000	50,000	20,000	66.67%	0.11%
2573-054	47,635	39,196	54,039	57,224	3,185	5.89%	0.12%
2574-054	-	-	-	-	-	0.00%	0.00%
2660-095	1,644,413	1,610,445	2,733,054	2,783,018	49,964	1.83%	6.08%
2690-060	165,723	335,180	300,000	425,121	125,121	41.71%	0.93%
	<u>2,884,103</u>	<u>3,372,928</u>	<u>4,507,229</u>	<u>4,704,252</u>	<u>197,023</u>	<u>4.37%</u>	<u>10.27%</u>
Other Services							
5200-051	-	-	-	-	-	0.00%	0.00%
5300-051	14,286,926	14,755,620	17,000,000	17,500,000	500,000	0.00%	38.22%
5300-051	75,708	57,078	-	-	-	0.00%	0.00%
	<u>14,362,634</u>	<u>14,812,698</u>	<u>17,000,000</u>	<u>17,500,000</u>	<u>500,000</u>	<u>2.94%</u>	<u>38.22%</u>
Total Resolution Services	<u>25,991,583</u>	<u>29,332,339</u>	<u>32,473,756</u>	<u>33,779,062</u>	<u>1,305,306</u>	<u>4.02%</u>	<u>73.77%</u>

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

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Adopted 2025-2026</u>	<u>Increase/ -Decrease</u>	<u>% Change</u>	<u>% Total Budget Requirements</u>
Other Programs							
Contract Support Services							
2142-060	-	-	-	-	-	0.00%	0.00%
2148-060	900,145	849,983	1,306,786	1,389,548	82,762	6.33%	3.03%
2660-095	1,003,271	1,131,292	1,187,857	1,758,479	570,622	48.04%	3.84%
Total Contract Support Services	<u>1,903,416</u>	<u>1,981,275</u>	<u>2,494,643</u>	<u>3,148,027</u>	<u>653,384</u>	<u>26.19%</u>	<u>6.88%</u>
Administrative Support Services							
2119-052	12,130	13,829	15,453	14,480	(973)	-6.30%	0.03%
2310-050	305,072	247,886	271,157	328,370	57,213	21.10%	0.72%
2321-051	650,618	710,338	793,443	858,065	64,622	8.14%	1.87%
2240-052	-	-	27,800	27,800	-	0.00%	0.06%
2241-052	21	-	25,000	25,000	-	0.00%	0.05%
2520-054	950,322	1,337,855	1,713,587	1,388,846	(324,741)	-18.95%	3.03%
2540-054	-	134	66,446	139,190	72,744	109.48%	0.30%
2633-053	367,063	436,263	513,877	531,549	17,672	3.44%	1.16%
2640-052	831,338	962,803	949,064	1,032,500	83,436	8.79%	2.26%
2700-050	134,186	99,032	363,575	361,475	(2,100)	-0.58%	0.79%
Total Administrative Services	<u>3,250,750</u>	<u>3,808,140</u>	<u>4,739,402</u>	<u>4,707,275</u>	<u>(32,127)</u>	<u>-0.68%</u>	<u>10.28%</u>
Other Requirements							
4150-051	-	-	-	-	-	0.00%	0.00%
5110-051	1,101,145	1,468,897	1,989,428	1,652,241	(337,187)	-16.95%	3.61%
5200-051	-	-	1,500,000	1,000,000	(500,000)	-33.33%	2.18%
6110-051	-	-	1,500,000	1,500,000	-	0.00%	3.28%
Total Other Requirements	<u>1,101,145</u>	<u>1,468,897</u>	<u>4,989,428</u>	<u>4,152,241</u>	<u>(837,187)</u>	<u>-16.78%</u>	<u>9.07%</u>
Total Expenditures/Appropriations	<u>32,246,894</u>	<u>36,590,651</u>	<u>44,697,229</u>	<u>45,786,605</u>	<u>1,089,376</u>	<u>2.44%</u>	
7000	16,626,888	16,115,003	2,467,330	2,837,966	370,636	15.02%	
Total Requirements	<u><u>48,873,782</u></u>	<u><u>52,705,654</u></u>	<u><u>47,164,559</u></u>	<u><u>48,624,571</u></u>	<u><u>1,460,012</u></u>	<u><u>3.10%</u></u>	<u><u>100.00%</u></u>

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

Object	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Adopted 2025-2026	Increase/ -Decrease	% Change	% Total Budget Requirements
100 Salaries	7,561,069	8,990,771	10,744,615	11,182,931	438,316	4.08%	23.00%
200 Employee Benefits	3,968,532	4,972,015	6,839,827	7,282,305	442,478	6.47%	14.98%
300 Purchased Services	3,838,996	4,829,907	3,355,880	3,301,313	(54,567)	-1.63%	6.79%
400 Supplies & Materials	1,098,185	1,211,967	1,275,761	1,751,136	475,375	37.26%	3.60%
500 Capital Outlay	603	-	-	-	-		
600 Other Objects	297,628	304,484	491,718	616,679	124,961	25.41%	1.27%
600 Debt Service	1,119,247	1,468,897	1,989,428	1,652,241	(337,187)	-16.95%	3.40%
720 Transfers	75,708	57,078	1,500,000	1,000,000	(500,000)	-33.33%	2.06%
725 Payments to Local Education Agencies	14,286,926	14,755,620	17,000,000	17,500,000	500,000	2.94%	35.99%
810 Contingency	-	-	1,500,000	1,500,000	-	0.00%	3.08%
820 Unappropriated Ending Fund Balance	16,626,888	16,115,003	2,467,330	2,837,966	370,636	15.02%	5.84%
Total Requirements	48,873,782	52,705,742	47,164,559	48,624,571	1,460,012	3.10%	100.00%

CLACKAMAS EDUCATION SERVICE DISTRICT
F.T.E. by Program
2025-2026

Program	Mgmt	Licensed	Confid	Classified		Proposed 2025-2026	Adopted 2024-2025	Change
				Office Based	School Based			
General Fund								
100 1222 - 060 LEEP Instruction	3.60	34.60	-	2.65	52.88	93.73	95.33	(1.60)
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	7.00	-	0.75		8.45	8.39	0.06
100 2210 - 030 Improvement of Instruction Services	1.85	2.30	-	1.00		5.15	5.75	(0.60)
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	1.00	-	4.00	1.00		6.00	7.93	(1.93)
100 2540 - 054 Care & Upkeep Of Bldgs	1.00	-	-	-		1.00	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	-	3.50	0.90		5.40	4.90	0.50
100 2660 - 095 Network & Information Services	3.85	-	0.50	6.65		11.00	11.01	(0.01)
Total General Fund	15.00	43.90	10.85	13.45	52.88	136.08	139.16	(3.08)

CLACKAMAS EDUCATION SERVICE DISTRICT
F.T.E. by Program
2025-2026

Program	Mgmt	Licensed	Confid	Classified		Proposed 2025-2026	Adopted 2024-2025	Change	
				Office Based	School Based				
Special Revenue Fund									
202	Head Start Pre-K Program	2.50	3.70	-	6.25	31.88	44.33	36.64	7.69
203	EI/ECSE	4.60	90.35	-	6.20	27.50	128.65	139.06	(10.41)
204	Child Care Res and Referral	1.40	-	-	10.00		11.40	11.50	(0.10)
207	ESSER	-	-	-	-		0.00	-	-
208	Every Child Belongs	0.10	-	-	1.00		1.10	-	1.10
211	Preschool Promise Grant	0.10	-	-	2.81		2.91	-	2.91
215	Parrott Creek Program	0.20	2.00	-	0.20	3.00	5.40	2.40	3.00
219	Heron Creek K-12 Therapeutic Program	3.40	22.80	-	2.70	53.00	81.90	63.35	18.55
221	Every Day Matters (Chronic Absenteeism)	-	-	-	-		0.00	-	-
222	Regional Educator Network Grant	2.00	7.00	-	2.00		11.00	13.00	(2.00)
227	Transitions Network Facilitation	-	1.00	-	-		1.00	1.00	-
230	Miscellaneous Grants	-	-	-	-		0.00	-	-
232	HB 3499 English Learner	-	0.20	-	-		0.20	-	0.20
233	Student Success Act	3.32	3.50	-	2.50		9.32	9.98	(0.67)
234	SSPS Grant	0.22	-	-	0.50		0.72	1.00	(0.28)

CLACKAMAS EDUCATION SERVICE DISTRICT
F.T.E. by Program
2025-2026

Program	Mgmt	Licensed	Confid	Classified		Proposed 2025-2026	Adopted 2024-2025	Change	
				Office Based	School Based				
Special Revenue Fund, Continued									
235	School Health Service Planning Grant	0.25	-	-	-	0.25	0.25	-	
241	Contracted Services - Teaching & Learning	-	-	-	-	0.00	-	-	
244	Contracted Services - Communications	-	-	-	-	0.00	-	-	
245	Contracted Services - Fiscal Services	-	-	-	-	0.00	-	-	
246	Contracted Services - Special Education	-	0.50	-	-	0.50	14.00	(13.50)	
248	Contracted Services - Technology Services	-	-	-	4.00	4.00	5.00	(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	-	-	-	3.39	3.39	3.40	-	
266	YDD Reengagement Opportunity Grant	-	-	-	1.11	1.11	1.07	0.04	
269	Emerg Operations Grant	-	-	-	-	0.00	-	-	
273	Nursing Services	-	1.50	-	-	1.50	1.00	0.50	
278	Special Programs Support	-	-	-	24.63	24.63	-	24.63	
294	Grow Your Own Grant	-	-	-	-	0.00	-	-	
295	Retention and Recruitment	-	-	-	-	0.00	-	-	
Total Special Revenue Fund		19.08	134.55	-	70.29	115.38	339.30	308.65	30.66

CLACKAMAS EDUCATION SERVICE DISTRICT
F.T.E. by Program
2025-2026

Program	Mgmt	Licensed	Confid	Classified		Proposed 2025-2026	Adopted 2024-2025	Change	
				Office Based	School Based				
Enterprise Fund									
508	Medicaid Bill Consortium	-	-	-	-	0.00	-	-	
512	Teaching & Learning Events	0.30	-	-	-	0.30	-	0.30	
518	Technical Services	-	-	-	-	0.00	2.00	(2.00)	
520	Printing Services	-	-	-	1.75	1.75	1.75	-	
535	School Information System	1.35	-	-	7.35	8.70	9.59	(0.89)	
Total Enterprise Fund		1.65	-	-	9.10	-	10.75	13.34	(2.59)
Internal Service Fund									
610	Fixed Operating Services	0.80	-	-	1.00	1.80	3.40	(1.60)	
611	Clackamas Early Learning Center	1.00	-	-	0.94	1.94	1.00	0.94	
625	Network Operating Services	1.00	-	-	4.00	5.00	6.00	(1.00)	
Total Internal Service Fund		2.80	-	-	5.94	-	8.74	10.40	(1.66)
Total All Funds		38.53	178.45	10.85	98.77	168.26	494.86	471.55	23.33

**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 additional staff 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: 93.73 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 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>

ADOPTED 2025-2026

100	Salaries	\$6,319,497
200	Employee Benefits	4,168,235
300	Purchased Services	822,273
400	Supplies and Materials	120,039
600	Other Objects	103,500
	TOTAL	<u>\$11,533,544</u>

Clackamas ESD

Requirements Report

LEEP Instruction

Total: \$11,533,544

1222	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
100 - SALARIES						
111 - Reg Salaries - Licensed	1,935,441	2,244,550	2,899,806 34.60	3,098,784 34.60	3,098,784 34.60	3,098,784 34.60
112 - Reg Salaries-Classified	1,510,273	2,198,517	2,414,202 57.63	2,652,185 55.53	2,652,185 55.53	2,652,185 55.53
113 - Reg Salaries-Administration	337,034	367,649	443,479 3.10	526,528 3.60	526,528 3.60	526,528 3.60
121 - Substitute Pay-Licensed	20,521	4,547	-	-	-	-
123 - Temporary-Licensed	180	85	-	-	-	-
131 - Additional Pay-Licensed	58,614	75,633	20,000	20,000	20,000	20,000
132 - Additional Pay-Classified	36,667	86,042	22,000	22,000	22,000	22,000
Total Object:	3,898,730	4,977,024	5,799,487 95.33	6,319,497 93.73	6,319,497 93.73	6,319,497 93.73
200 - ASSOCIATED PAYROLL COSTS						
211 - PERS Tier 1/2	213,074	234,772	364,706	466,739	466,739	466,739
213 - PERS UAL	266,487	309,693	588,649	409,913	409,913	409,913
216 - OPSRP	261,949	416,899	483,334	1,000,408	1,000,408	1,000,408
220 - Social Security	295,057	378,154	443,661	483,438	483,438	483,438
231 - Workers' Compensation	23,183	44,192	57,930	63,140	63,140	63,140
232 - Unemployment Insurance	23,060	23,368	81,199	31,601	31,601	31,601
233 - PFMLI	-	27,051	38,854	25,288	25,288	25,288
240 - Moving Expenses	-	3,935	-	-	-	-
241 - Insurance Allocation	929,401	1,372,473	1,700,374	1,670,941	1,670,941	1,670,941
243 - Professional Development	13,926	14,124	16,767	16,767	16,767	16,767
Total Object:	2,026,136	2,824,661	3,775,474	4,168,235	4,168,235	4,168,235

Clackamas ESD

Requirements Report

LEEP Instruction

Total: \$11,533,544

1222	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
\$	\$	\$	\$	\$	\$	\$
300 - PURCHASED SERVICES						
312 - Instructional Program Improve Services	27,585	(216,409)	20,000	20,600	20,600	20,600
314 - Contracted Substitute Pay-Licensed	309,026	717,770	68,750	100,000	100,000	100,000
315 - Contracted Substitute Pay-Classified	575,792	207,300	90,000	124,000	124,000	124,000
319 - Other Prof/Tech Svcs	1,278,628	1,929,545	540,000	94,981	94,981	94,981
322 - Repair and Maintenance	8,026	3,663	3,000	3,090	3,090	3,090
324 - Rent/Lease	187,823	173,612	190,400	216,112	216,112	216,112
341 - Travel-Local	27,931	35,470	30,000	25,900	25,900	25,900
342 - Travel-Conference	761	-	1,000	5,000	5,000	5,000
345 - Pool Cars	8,671	9,356	30,000	20,000	20,000	20,000
351 - Telephone	-	10,423	3,000	3,090	3,090	3,090
355 - Printing-Department	13,273	5,125	15,000	5,450	5,450	5,450
356 - Printing-Copy Machine	4,105	3,866	10,000	7,500	7,500	7,500
358 - Recruitment of Employees	-	2,339	-	-	-	-
386 - Data Processing Services	1,199	850	-	850	850	850
389 - Non Instructional Professional Services	143,615	174,032	190,000	195,700	195,700	195,700
Total Object:	2,586,435	3,056,942	1,191,150	822,273	822,273	822,273
400 - SUPPLIES AND MATERIALS						
410 - Supplies	66,209	60,457	45,450	42,814	42,814	42,814
460 - Non-Consumable Supplies	68,577	16,301	20,000	20,600	20,600	20,600
470 - Computer Software	42,257	53,505	17,500	36,025	36,025	36,025
480 - Computer Hardware	21,440	79,579	20,000	20,600	20,600	20,600
Total Object:	198,483	209,842	102,950	120,039	120,039	120,039
600 - OTHER OBJECTS						
640 - Dues & Fees	1,429	1,615	1,800	3,500	3,500	3,500
651 - Liability Insurance	25,281	74,864	53,380	100,000	100,000	100,000
Total Object:	26,710	76,479	55,180	103,500	103,500	103,500
Total Function:	8,736,494	11,144,948	10,924,241	95.33	11,533,544	93.73
					11,533,544	93.73
					11,533,544	93.73

**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 additional staff 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 2024-2025

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

ADOPTED 2025-2026

100	Salaries	\$29,000
200	Employee Benefits	9,278
300	Purchased Services	2,627
400	Supplies and Materials	361
600	Other Objects	0
	TOTAL	<u>\$41,266</u>

Clackamas ESD
Requirements Report
LEEP Extended School Year
Total: \$41,266

1223	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
100 - SALARIES						
124 - Temporary-Classified						
131 - Additional Pay-Licensed			15,000	15,000	15,000	15,000
132 - Additional Pay-Classified		406	14,000	14,000	14,000	14,000
Total Object:		406	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		2	2,944	2,175	2,175	2,175
216 - OPSRP		(195)				
220 - Social Security		31	2,219	2,219	2,219	2,219
231 - Workers' Compensation		4	247	247	247	247
232 - Unemployment Insurance		2	406	145	145	145
233 - PFMLI		1	194	116	116	116
241 - Insurance Allocation		14				
Total Object:		(143)	10,386	9,278	9,278	9,278
300 - PURCHASED SERVICES						
319 - Other Prof/Tech Svcs	8,352		2,500	2,575	2,575	2,575
341 - Travel-Local			50	52	52	52
389 - Non Instructional Professional Services		1,281				
Total Object:	8,352	1,281	2,550	2,627	2,627	2,627
400 - SUPPLIES AND MATERIALS						
410 - Supplies		220	350	361	361	361
Total Function:	8,352	1,764	42,286	41,266	41,266	41,266

**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 the home instruction registry and home school files, ensuring districts have this information available to them as a resource. The Home Instruction Program is responsible for fulfilling this statutory requirement.

PERSONNEL DATA: 0.10 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 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>

ADOPTED 2025-2026

100	Salaries	\$6,335
200	Employee Benefits	3,271
300	Purchased Services	3,605
400	Supplies and Materials	361
600	Other Objects	60
	TOTAL	<u>\$14,480</u>

Clackamas ESD

Requirements Report

Home Instruction

Total: \$14,480

2119	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
100 - SALARIES						
112 - Reg Salaries-Classified	5,521	6,466	5,869 0.10	6,335 0.10	6,335 0.10	6,335 0.10
200 - ASSOCIATED PAYROLL COSTS						
211 - PERS Tier 1/2	852	1,059	961			
213 - PERS UAL	507	561	596			
220 - Social Security	399	454	449	485	485	485
231 - Workers' Compensation	27	58	59	63	63	63
232 - Unemployment Insurance	31	26	82	32	32	32
233 - PFMLI		51	39	25	25	25
241 - Insurance Allocation	2,509	2,510	2,636	2,636	2,636	2,636
243 - Professional Development			30	30	30	30
Total Object:	4,326	4,719	4,852	3,271	3,271	3,271
300 - PURCHASED SERVICES						
324 - Rent/Lease			425	438	438	438
341 - Travel-Local			100	103	103	103
345 - Pool Cars	3	60				
355 - Printing-Department			100	103	103	103
356 - Printing-Copy Machine			400	412	412	412
389 - Non Instructional Professional Services	2,250	2,500	2,475	2,549	2,549	2,549
Total Object:	2,253	2,560	3,500	3,605	3,605	3,605
400 - SUPPLIES AND MATERIALS						
410 - Supplies		220	350	361	361	361
600 - OTHER OBJECTS						
651 - Liability Insurance	30	84	58	60	60	60
Total Function:	12,130	13,829	15,453 0.10	14,480 0.10	14,480 0.10	14,480 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 in an eligibility team meeting to assist with their determination of eligibility for services. The EI/ECSE Evaluation Center (0-5) is offered to school districts as a contract service.

PERSONNEL DATA: 8.45 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 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	3,905
	TOTAL	<u>\$1,306,786</u>

ADOPTED 2025-2026

100	Salaries	\$834,655
200	Employee Benefits	504,013
300	Purchased Services	27,811
400	Supplies and Materials	17,047
600	Other Objects	6,022
	TOTAL	<u>\$1,389,548</u>

Clackamas ESD
Requirements Report
 EI/ECSE Evaluation Center
 Total: \$1,389,548

2148	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
Major Object - Object	\$	\$	\$		\$		\$		\$	
100 - SALARIES										
111 - Reg Salaries - Licensed	357,059	405,313	574,397	6.00	695,831	7.00	695,831	7.00	695,831	7.00
112 - Reg Salaries-Classified	41,874	44,989	82,516	1.69	43,816	0.75	43,816	0.75	43,816	0.75
113 - Reg Salaries-Administration	85,202	77,065	92,622	0.70	95,008	0.70	95,008	0.70	95,008	0.70
121 - Substitute Pay-Licensed		413								
123 - Temporary-Licensed	85,006	9,835	5,000							
131 - Additional Pay-Licensed	5,157	1,788	30,000							
132 - Additional Pay-Classified	842	621								
Total Object:	575,140	540,025	784,535	8.39	834,655	8.45	834,655	8.45	834,655	8.45
200 - ASSOCIATED PAYROLL COSTS										
211 - PERS Tier 1/2	58,898	57,401	56,319		87,322		87,322		87,322	
213 - PERS UAL	56,111	44,618	79,629		56,890		56,890		56,890	
216 - OPSRP	23,684	25,675	59,299		113,272		113,272		113,272	
220 - Social Security	43,196	40,300	60,016		63,850		63,850		63,850	
231 - Workers' Compensation	3,275	4,746	7,793		8,348		8,348		8,348	
232 - Unemployment Insurance	3,375	2,415	10,983		4,173		4,173		4,173	
233 - PFMLI		2,552	5,257		3,338		3,338		3,338	
241 - Insurance Allocation	120,388	113,765	203,150		162,820		162,820		162,820	
243 - Professional Development			4,000		4,000		4,000		4,000	
Total Object:	308,927	291,472	486,446		504,013		504,013		504,013	

Clackamas ESD
Requirements Report
 EI/ECSE Evaluation Center
 Total: \$1,389,548

2148	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
300 - PURCHASED SERVICES						
312 - Instructional Program Improve Services			1,500	1,545	1,545	1,545
319 - Other Prof/Tech Svcs	3,500		3,000	3,090	3,090	3,090
322 - Repair and Maintenance			800	824	824	824
324 - Rent/Lease	7,862	13,620	6,100	18,283	18,283	18,283
341 - Travel-Local			2,000	2,060	2,060	2,060
345 - Pool Cars		245	150	155	155	155
355 - Printing-Department			300	309	309	309
356 - Printing-Copy Machine			500	515	515	515
389 - Non Instructional Professional Services			1,000	1,030	1,030	1,030
Total Object:	11,362	13,865	15,350	27,811	27,811	27,811
400 - SUPPLIES AND MATERIALS						
410 - Supplies	2,959		6,550	6,747	6,747	6,747
470 - Computer Software			10,000	10,300	10,300	10,300
Total Object:	2,959		16,550	17,047	17,047	17,047
600 - OTHER OBJECTS						
651 - Liability Insurance	1,756	4,622	3,905	6,022	6,022	6,022
Total Function:	900,145	849,983	1,306,786	8.39	1,389,548	8.45
				1,389,548	8.45	1,389,548
						8.45

**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: 5.15 FTE

BUDGET SUMMARY 2024-2025

ADOPTED 2025-2026

100	Salaries	\$662,194		100	Salaries	\$631,065
200	Employee Benefits	383,550		200	Employee Benefits	375,687
300	Purchased Services	311,232		300	Purchased Services	330,837
400	Supplies and Materials	25,550		400	Supplies and Materials	39,265
600	Other Objects	7,660		600	Other Objects	1 2,035
	TOTAL	\$1,390,136			TOTAL	\$1,388,889

Clackamas ESD

Requirements Report

Improvement of Instruction Services

Total: \$1,388,889

2210	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted		2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
Major Object - Object	\$	\$	\$		\$		\$		\$	
100 - SALARIES										
111 - Reg Salaries - Licensed	243,317	280,694	295,354	2.90	271,239	2.30	271,239	2.30	271,239	2.30
112 - Reg Salaries-Classified	50,259	58,303	48,665	1.00	54,752	1.00	54,752	1.00	54,752	1.00
113 - Reg Salaries-Administration	241,152	281,286	294,406	1.85	305,074	1.85	305,074	1.85	305,074	1.85
124 - Temporary-Classified	252									
131 - Additional Pay-Licensed	204	868	14,703							
132 - Additional Pay-Classified			9,066							
Total Object:	535,185	621,151	662,194	5.75	631,065	5.15	631,065	5.15	631,065	5.15
200 - ASSOCIATED PAYROLL COSTS										
211 - PERS Tier 1/2	21,730	24,446	43,800		71,360		71,360		71,360	
213 - PERS UAL	55,092	52,371	67,213		47,328		47,328		47,328	
216 - OPSRP	48,208	63,896	53,202		80,959		80,959		80,959	
220 - Social Security	39,834	47,587	50,657		48,277		48,277		48,277	
231 - Workers' Compensation	3,479	5,452	6,587		6,311		6,311		6,311	
232 - Unemployment Insurance	3,155	2,774	9,271		3,155		3,155		3,155	
233 - PFMLI		2,924	4,437		2,525		2,525		2,525	
241 - Insurance Allocation	95,272	104,232	138,183		100,772		100,772		100,772	
243 - Professional Development	5,925	5,411	10,200		15,000		15,000		15,000	
Total Object:	272,696	309,093	383,550		375,687		375,687		375,687	

Clackamas ESD

Requirements Report

Improvement of Instruction Services

Total: \$1,388,889

2210	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
300 - PURCHASED SERVICES						
312 - Instructional Program Improve Services	2,594	3,765	7,000	4,210	4,210	4,210
319 - Other Prof/Tech Svcs	25,861	224,344	120,232	163,607	163,607	163,607
324 - Rent/Lease	129,773	143,418	130,000	133,900	133,900	133,900
341 - Travel-Local	2,893	1,696	7,500	5,225	5,225	5,225
342 - Travel-Conference	3,203	2,360	10,000	10,300	10,300	10,300
345 - Pool Cars			500	515	515	515
351 - Telephone		63		500	500	500
355 - Printing-Department	6,994	3,483	5,000	1,650	1,650	1,650
356 - Printing-Copy Machine			5,000	5,150	5,150	5,150
386 - Data Processing Services	512	512	5,000	1,150	1,150	1,150
389 - Non Instructional Professional Services		25	21,000	4,630	4,630	4,630
Total Object:	171,830	379,666	311,232	330,837	330,837	330,837
400 - SUPPLIES AND MATERIALS						
410 - Supplies	10,935	28,146	10,000	25,300	25,300	25,300
460 - Non-Consumable Supplies	11,585	3,196	3,000	1,090	1,090	1,090
470 - Computer Software	5,143	9,758	8,500	8,755	8,755	8,755
480 - Computer Hardware	6,434	13,616	4,000	4,120	4,120	4,120
Total Object:	34,097	54,716	25,500	39,265	39,265	39,265
600 - OTHER OBJECTS						
640 - Dues & Fees	1,992	1,312	1,500	1,545	1,545	1,545
651 - Liability Insurance	1,426	4,722	6,160	10,490	10,490	10,490
Total Object:	3,418	6,034	7,660	12,035	12,035	12,035
Total Function:	1,017,226	1,370,660	1,390,136	5.75	1,388,889	5.15
					1,388,889	5.15
						1,388,889

**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 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>

ADOPTED 2025-2026

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	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
200 - ASSOCIATED PAROLL COSTS						
243 - Professional Development	-	-	27,800	27,800	27,800	27,800
Total Function:	-	-	27,800	27,800	27,800	27,800

**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 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>

ADOPTED 2025-2026

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	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
200 - ASSOCIATED PAROLL COSTS						
243 - Professional Development	-	-	25,000	25,000	25,000	25,000
300 - PURCHASED SERVICES						
312 - Instructional Program Improve Services	21	-	-	-	-	-
Total Function:	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 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>

ADOPTED 2025-2026

100	Salaries	\$300
200	Employee Benefits	97
300	Purchased Services	187,718
400	Supplies and Materials	38,755
600	Other Objects	101,500
	TOTAL	<u>\$328,370</u>

Clackamas ESD

Requirements Report

Board of Education

Total: \$328,370

2310	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
100 - SALARIES						
114 - Reg Salaries-Confidential		915				
131 - Additional Pay-Licensed	523					
132 - Additional Pay-Classified			300	300	300	300
Total Object:	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	30	23	23	23
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	4	2	2	2
233 - PFMLI		5	2	1	1	1
243 - Professional Development		100				
Total Object:	177	399	107	97	97	97

Clackamas ESD

Requirements Report

Board of Education

Total: \$328,370

2310	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
300 - PURCHASED SERVICES						
312 - Instructional Program Improve Services	900		10,000	10,300	10,300	10,300
319 - Other Prof/Tech Svcs			2,500	2,575	2,575	2,575
341 - Travel-Local	8,880	9,447	2,500	2,575	2,575	2,575
342 - Travel-Conference	10,365	25,792	10,000	10,300	10,300	10,300
354 - Advertising			750	773	773	773
355 - Printing-Department	56	226	1,500	1,545	1,545	1,545
381 - Audit Services	30,400	45,700	40,000	41,200	41,200	41,200
382 - Legal Services	14,632	28,315	25,000	25,750	25,750	25,750
388 - Election Services	92,920	39,667	40,000	41,200	41,200	41,200
389 - Non Instructional Professional Services	33,833	33,833	50,000	51,500	51,500	51,500
Total Object:	191,986	182,980	182,250	187,718	187,718	187,718
400 - SUPPLIES AND MATERIALS						
410 - Supplies	12,047	14,993	7,500	7,725	7,725	7,725
460 - Non-Consumable Supplies			30,000	30,000	30,000	30,000
470 - Computer Software	440	769	1,000	1,030	1,030	1,030
Total Object:	12,487	15,763	38,500	38,755	38,755	38,755
600 - OTHER OBJECTS						
640 - Dues & Fees	45,470	47,830	50,000	51,500	51,500	51,500
651 - Liability Insurance	54,430			50,000	50,000	50,000
Total Object:	99,900	47,830	50,000	101,500	101,500	101,500
Total Function:	305,072	247,886	271,157	328,370	328,370	328,370

**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 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>

ADOPTED 2025-2026

100	Salaries	\$403,282
200	Employee Benefits	277,055
300	Purchased Services	160,511
400	Supplies and Materials	10,094
600	Other Objects	7,123
	TOTAL	<u>\$858,065</u>

Clackamas ESD

Requirements Report

Executive Office

Total: \$858,065

2321	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
100 - SALARIES						
113 - Reg Salaries-Administration	219,626	226,215	236,496 1.00	241,181 1.00	241,181 1.00	241,181 1.00
114 - Reg Salaries-Confidential	127,975	143,336	150,808 1.85	156,101 1.85	156,101 1.85	156,101 1.85
136 - Travel Stipend			6,000	6,000	6,000	6,000
Total Object:	347,601	369,551	393,304 2.85	403,282 2.85	403,282 2.85	403,282 2.85
200 - ASSOCIATED PAYROLL COSTS						
211 - PERS Tier 1/2	33,866	37,054	39,643	63,443	63,443	63,443
213 - PERS UAL	32,051	31,245	39,920	30,247	30,247	30,247
216 - OPSRP	15,352	19,408	20,420	35,513	35,513	35,513
220 - Social Security	22,310	24,031	30,088	30,851	30,851	30,851
231 - Workers' Compensation	1,797	3,238	3,924	4,024	4,024	4,024
232 - Unemployment Insurance	2,054	1,627	5,506	2,017	2,017	2,017
233 - PFMLI		1,686	2,636	1,613	1,613	1,613
241 - Insurance Allocation	69,454	67,025	69,334	71,763	71,763	71,763
243 - Professional Development	3,000	1,510	7,000	7,000	7,000	7,000
249 - TSA	28,551	29,408	29,408	30,584	30,584	30,584
Total Object:	208,435	216,231	247,879	277,055	277,055	277,055

Clackamas ESD

Requirements Report

Executive Office

Total: \$858,065

2321	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
300 - PURCHASED SERVICES						
312 - Instructional Program Improve Services		870				
319 - Other Prof/Tech Svcs		2,800				
322 - Repair and Maintenance			1,000	1,030	1,030	1,030
324 - Rent/Lease	32,430	40,860	32,700	51,681	51,681	51,681
341 - Travel-Local	1,384	1,263	2,500	2,575	2,575	2,575
342 - Travel-Conference	5,012	2,134	10,000	10,300	10,300	10,300
345 - Pool Cars	5,000	5,000				
351 - Telephone	264	228	360	371	371	371
355 - Printing-Department	1,635	1,164	2,000	2,060	2,060	2,060
356 - Printing-Copy Machine	14		1,800	1,854	1,854	1,854
389 - Non Instructional Professional Services	30,522	35,153	88,000	90,640	90,640	90,640
Total Object:	76,261	89,471	138,360	160,511	160,511	160,511
400 - SUPPLIES AND MATERIALS						
410 - Supplies	11,412	27,575	5,000	5,150	5,150	5,150
440 - Periodicals	107	197	300	309	309	309
460 - Non-Consumable Supplies			2,000	2,060	2,060	2,060
470 - Computer Software	1,748	2,537	2,500	2,575	2,575	2,575
480 - Computer Hardware	1,518	80				
Total Object:	14,784	30,389	9,800	10,094	10,094	10,094
600 - OTHER OBJECTS						
640 - Dues & Fees	2,682	2,310	3,000	3,090	3,090	3,090
651 - Liability Insurance	855	2,382	1,100	4,033	4,033	4,033
Total Object:	3,537	4,692	4,100	7,123	7,123	7,123
Total Function:	650,618	710,335	793,443 2.85	858,065 2.85	858,065 2.85	858,065 2.85

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

FISCAL SERVICES

BUDGET CODE: 100-2520-054

PROGRAM DESCRIPTION: Fiscal Services performs a range of activities and functions related to managing a government’s financial resources and policies. These services include budgeting, financial planning, payroll for staff, revenue collection (like taxes), expenditure management, and overall financial reporting. Fiscal services ensure that public funds are allocated efficiently, monitored, and spent in accordance with the government’s priorities and legal requirements. 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. 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 Services also provides contract business services to districts and/or general consultation as appropriate.

PERSONNEL DATA: 6.00 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2024-2025

100	Salaries	\$798,694
200	Employee Benefits	495,123
300	Purchased Services	157,170
400	Supplies and Materials	19,600
600	Other Objects	243,000
	L	<u>\$1,713,587</u>

ADOPTED 2025-2026

100	Salaries	\$579,825
200	Employee Benefits	376,657
300	Purchased Services	161,886
400	Supplies and Materials	20,188
600	Other Objects	250,290
	TOTAL	<u>\$1,388,846</u>

Clackamas ESD

Requirements Report

Fiscal Services

Total: \$1,388,846

2520	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
\$	\$	\$	\$	\$	\$	\$
100 - SALARIES						
112 - Reg Salaries-Classified	33,268	57,010	63,346 1.00	69,903 1.00	69,903 1.00	69,903 1.00
113 - Reg Salaries-Administration	244,652	348,186	335,521 2.25	181,277 1.00	181,277 1.00	181,277 1.00
114 - Reg Salaries-Confidential	234,459	253,131	389,827 4.68	318,645 4.00	318,645 4.00	318,645 4.00
124 - Temporary-Classified	9,254	15,917				
132 - Additional Pay-Classified		334				
134 - Additional Pay-Confidential		20,727	10,000	10,000	10,000	10,000
Total Object:	521,633	695,304	798,694 7.93	579,825 6.00	579,825 6.00	579,825 6.00
200 - ASSOCIATED PAYROLL COSTS						
210 - PERS	-					
211 - PERS Tier 1/2	39,356	40,881	58,272	1,509	1,509	1,509
213 - PERS UAL	44,514	51,161	81,069	38,244	38,244	38,244
216 - OPSRP	28,091	46,225	51,292	129,635	129,635	129,635
220 - Social Security	39,064	57,691	61,100	44,358	44,358	44,358
231 - Workers' Compensation	2,747	6,083	7,971	5,783	5,783	5,783
232 - Unemployment Insurance	3,081	3,019	11,182	2,900	2,900	2,900
233 - PFMLI		2,907	5,350	2,319	2,319	2,319
241 - Insurance Allocation	121,151	173,294	191,687	124,709	124,709	124,709
243 - Professional Development		4,400	27,200	27,200	27,200	27,200
245 - Loan Repayment		5,000				
Total Object:	278,003	390,661	495,123	376,657	376,657	376,657

Clackamas ESD
Requirements Report
 Fiscal Services
 Total: \$1,388,846

2520	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	\$	\$	\$
300 - PURCHASED SERVICES						
312 - Instructional Program Improve Services	1,395	5,425	5,000	5,150	5,150	5,150
324 - Rent/Lease	56,780	104,390	54,450	56,084	56,084	56,084
341 - Travel-Local		717	600	618	618	618
342 - Travel-Conference		180				
345 - Pool Cars			1,000	1,030	1,030	1,030
354 - Advertising	3,641	5,741	500	515	515	515
355 - Printing-Department	1,083	1,151	3,000	3,090	3,090	3,090
356 - Printing-Copy Machine			2,000	2,060	2,060	2,060
386 - Data Processing Services	348	401	620	639	639	639
389 - Non Instructional Professional Services	25,317	71,497	90,000	92,700	92,700	92,700
Total Object:	88,565	189,502	157,170	161,886	161,886	161,886
400 - SUPPLIES AND MATERIALS						
410 - Supplies	3,400	4,448	10,000	10,300	10,300	10,300
440 - Periodicals	26		100	103	103	103
460 - Non-Consumable Supplies		50	2,500	2,575	2,575	2,575
470 - Computer Software	17,762	6,441	3,500	3,605	3,605	3,605
480 - Computer Hardware		766	3,500	3,605	3,605	3,605
Total Object:	21,188	11,705	19,600	20,188	20,188	20,188
600 - OTHER OBJECTS						
640 - Dues & Fees	39,491	44,831	240,000	247,200	247,200	247,200
651 - Liability Insurance	1,441	5,851	3,000	3,090	3,090	3,090
Total Object:	40,932	50,682	243,000	250,290	250,290	250,290
Total Function:	950,322	1,337,855	1,713,587 7.93	1,388,846 6.00	1,388,846 6.00	1,388,846 6.00

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

CARE & UPKEEP OF BUILDINGS

BUDGET CODE: 100-2540-054

PROGRAM DESCRIPTION: The costs included represent a 1.00 FTE. This work includes maintaining physical safety within our buildings, as well as coordinating equipment purchases and grounds services and maintenance.

PERSONNEL DATA: 1.00 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 2024-2025

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

ADOPTED 2025-2026

100	Salaries	\$85,441
200	Employee Benefits	53,479
300	Purchased Services	
400	Supplies and Materials	
600	Other Objects	
	TOTAL	\$139,190

Clackamas ESD

Requirements Report

Care & Upkeep of Buildings

Total: \$13,190

2540	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
100 - SALARIES						
112 - Reg Salaries-Classified			48,412 0.50	85,441 1.00	85,441 1.00	85,441 1.00
200 - ASSOCIATED PAYROLL COSTS						
211 - PERS Tier 1/2			7,930			
213 - PERS UAL			4,914	6,408	6,408	6,408
216 - OPSRP				19,437	19,437	19,437
220 - Social Security			3,704	6,537	6,537	6,537
231 - Workers' Compensation			484	854	854	854
232 - Unemployment Insurance			678	428	428	428
233 - PFMLI		53	324	341	341	341
241 - Insurance Allocation				19,744	19,744	19,744
Total Object:		53	18,034	53,749	53,749	53,749
300 - PURCHASED SERVICES						
355 - Printing-Department			81			
Total Function:		134	66,446 0.50	139,190 1.00	139,190 1.00	139,190 1.00

**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 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>

ADOPTED 2025-2026

100	Salaries	0
200	Employee Benefits	0
300	Purchased Services	\$50,000
400	Supplies and Materials	0
600	Other Objects	0
	TOTAL	<u>\$50,000</u>

Clackamas ESD

Requirements Report

Pupil Transportation

Total: \$50,000

2550	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
300 - PURCHASED SERVICES						
331 - Cont Pupil Transportation	9,105	17,447	30,000	50,000	50,000	50,000
Total Function:	9,105	17,447	30,000	50,000	50,000	50,000

**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 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>

ADOPTED 2025-2026

100	Salaries	\$23,000
200	Employee Benefits	7,959
300	Purchased Services	18,540
400	Supplies and Materials	5,150
600	Other Objects	2,575
	TOTAL	<u>\$57,224</u>

Clackamas ESD

Requirements Report

Delivery Services

Total: \$57,224

2573	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
100 - SALARIES						
112 - Reg Salaries-Classified	19,605	19,325	15,777 0.40	20,000 0.40	20,000 0.40	20,000 0.40
124 - Temporary-Classified			3,000	3,000	3,000	3,000
Total Object:	19,605	19,325	18,777 0.40	23,000 0.40	23,000 0.40	23,000 0.40
200 - ASSOCIATED PAYROLL COSTS						
211 - PERS Tier 1/2	3,039	3,165	3,037	3,471	3,471	3,471
213 - PERS UAL	1,651	1,623	1,906	1,725	1,725	1,725
220 - Social Security	1,500	1,478	1,437	1,760	1,760	1,760
231 - Workers' Compensation	1,077	1,947	2,393	196	196	196
232 - Unemployment Insurance	114	90	263	115	115	115
233 - PFMLI		90	126	92	92	92
243 - Professional Development			600	600	600	600
Total Object:	7,381	8,393	9,762	7,959	7,959	7,959
300 - PURCHASED SERVICES						
322 - Repair and Maintenance	13,022	242	12,500	12,875	12,875	12,875
345 - Pool Cars	5,000	5,000	5,000	5,150	5,150	5,150
351 - Telephone	527	539	500	515	515	515
Total Object:	18,549	5,781	18,000	18,540	18,540	18,540
400 - SUPPLIES AND MATERIALS						
415 - Gas & Oil	2,100	3,855	5,000	5,150	5,150	5,150
600 - OTHER OBJECTS						
651 - Liability Insurance		1,842	2,500	2,575	2,575	2,575
Total Function:	47,635	39,197	54,039 0.40	57,224 0.40	57,224 0.40	57,224 0.40

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM BUDGET INFORMATION**

COMMUNICATIONS- PUBLIC INFORMATION SERVICES

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 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>

ADOPTED 2025-2026

100	Salaries	\$297,979
200	Employee Benefits	149,459
300	Purchased Services	78,388
400	Supplies and Materials	3,708
600	Other Objects	2,015
	TOTAL	<u>\$531,549</u>

Clackamas ESD

Requirements Report

Public Information Services

Total: \$531,549

2633	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
100 - SALARIES						
113 - Reg Salaries-Administration	144,225	148,552	155,304 1.00	160,755 1.00	160,755 1.00	160,755 1.00
114 - Reg Salaries-Confidential	71,512	92,615	96,824 1.00	100,224 1.00	100,224 1.00	100,224 1.00
124 - Temporary-Classified	6,638	15,374	37,000	37,000	37,000	37,000
Total Object:	222,375	256,540	289,128 2.00	297,979 2.00	297,979 2.00	297,979 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	29,347	22,349	22,349	22,349
216 - OPSRP	26,557	32,654	34,138	59,373	59,373	59,373
220 - Social Security	17,011	19,461	22,119	22,796	22,796	22,796
231 - Workers' Compensation	1,673	2,252	2,836	2,925	2,925	2,925
232 - Unemployment Insurance	1,323	1,142	4,048	1,490	1,490	1,490
233 - PFMLI		1,185	1,938	1,192	1,192	1,192
241 - Insurance Allocation	30,313	37,619	39,535	28,751	28,751	28,751
243 - Professional Development	1,597	986	5,000	5,000	5,000	5,000
Total Object:	98,547	115,697	144,544	149,459	149,459	149,459

Clackamas ESD

Requirements Report

Public Information Services

Total: \$531,549

2633	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
300 - PURCHASED SERVICES						
324 - Rent/Lease	10,810	13,620	12,000	12,360	12,360	12,360
341 - Travel-Local	740	1,271	1,000	1,030	1,030	1,030
354 - Advertising	250	5,000	5,000	5,150	5,150	5,150
355 - Printing-Department	1,846	1,500	3,000	3,090	3,090	3,090
358 - Recruitment of Employees			1,000	1,030	1,030	1,030
389 - Non Instructional Professional Services	24,721	31,484	54,105	55,728	55,728	55,728
Total Object:	38,367	52,876	76,105	78,388	78,388	78,388
400 - SUPPLIES AND MATERIALS						
410 - Supplies	3,812	3,391	3,000	3,090	3,090	3,090
460 - Non-Consumable Supplies		10				
470 - Computer Software	3,192	6,076	600	618	618	618
Total Object:	7,004	9,477	3,600	3,708	3,708	3,708
600 - OTHER OBJECTS						
640 - Dues & Fees	170		500	515	515	515
651 - Liability Insurance	601	1,672		1,500	1,500	1,500
Total Object:	771	1,672	500	2,015	2,015	2,015
Total Function:	367,063	436,263	513,877 2.00	531,549 2.00	531,549 2.00	531,549 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 485 licensed, classified, confidential, and management employees. In addition, Human Resource Services manages licensure records of CESD employees and county-wide substitute teachers.

PERSONNEL DATA: 5.40 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 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>

ADOPTED 2025-2026

100	Salaries	\$536,315
200	Employee Benefits	300,086
300	Purchased Services	143,063
400	Supplies and Materials	40,352
600	Other Objects	12,684
	TOTAL	<u>\$1,032,500</u>

Clackamas ESD

Requirements Report

Human Resources

Total: \$1,032,500

2640	2022/23	2023/24	2024/25		2025/26		2025/26		2025/26	
Major Object - Object	Actuals	Actuals	Adopted		Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$		\$		\$		\$	
100 - SALARIES										
111 - Reg Salaries - Licensed	134									
112 - Reg Salaries-Classified	114,387				57,011	0.90	57,011	0.90	57,011	0.90
113 - Reg Salaries-Administration	162,637	167,516	175,130	1.00	181,277	1.00	181,277	1.00	181,277	1.00
114 - Reg Salaries-Confidential	170,411	336,936	309,492	3.90	295,027	3.50	295,027	3.50	295,027	3.50
124 - Temporary-Classified		6,195								
131 - Additional Pay-Licensed	167									
132 - Additional Pay-Classified	1,586	2,958	1,500		1,500		1,500		1,500	
134 - Additional Pay-Confidential		1,443	1,500		1,500		1,500		1,500	
Total Object:	449,321	515,047	487,622	4.90	536,315	5.40	536,315	5.40	536,315	5.40
200 - ASSOCIATED PAYROLL COSTS										
211 - PERS Tier 1/2	13,880	15,179	16,312		26,440		26,440		26,440	
213 - PERS UAL	41,241	40,073	49,494		35,949		35,949		35,949	
216 - OPSRP	43,451	50,717	52,508		85,558		85,558		85,558	
220 - Social Security	33,714	38,870	37,303		41,029		41,029		41,029	
231 - Workers' Compensation	3,173	4,494	4,872		5,358		5,358		5,358	
232 - Unemployment Insurance	2,636	2,275	6,828		2,683		2,683		2,683	
233 - PFMLI		2,346	3,267		2,145		2,145		2,145	
241 - Insurance Allocation	89,943	102,993	104,342		91,324		91,324		91,324	
243 - Professional Development	4,832	13,713	9,600		9,600		9,600		9,600	
Total Object:	232,870	270,660	284,526		300,086		300,086		300,086	

Clackamas ESD

Requirements Report

Human Resources

Total: \$1,032,500

2640	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
300 - PURCHASED SERVICES						
312 - Instructional Program Improve Services	369	26,598	500	515	515	515
315 - Contracted Substitute Pay-Classified	289					
324 - Rent/Lease	43,240	54,480	44,500	45,835	45,835	45,835
341 - Travel-Local	68	206	300	309	309	309
342 - Travel-Conference	2,071	1,188	1,500	1,545	1,545	1,545
345 - Pool Cars	17	99	100	103	103	103
354 - Advertising	1,704	3,052	6,000	6,180	6,180	6,180
355 - Printing-Department	1,446	877	500	515	515	515
356 - Printing-Copy Machine			1,500	1,545	1,545	1,545
358 - Recruitment of Employees	20,302	18,972	23,000	23,690	23,690	23,690
382 - Legal Services	-	-	-	13,875	13,875	13,875
389 - Non Instructional Professional Services	18,889	7,747	47,525	48,951	48,951	48,951
Total Object:	88,394	113,218	125,425	143,063	143,063	143,063
400 - SUPPLIES AND MATERIALS						
410 - Supplies	15,599	13,654	7,826	8,061	8,061	8,061
411 - Supplies	100		5,000	5,150	5,150	5,150
440 - Periodicals		495	350	361	361	361
460 - Non-Consumable Supplies	2,043	1,544	1,000	1,030	1,030	1,030
470 - Computer Software	26,496	31,611	25,000	25,750	25,750	25,750
Total Object:	44,237	47,304	39,176	40,352	40,352	40,352
600 - OTHER OBJECTS						
640 - Dues & Fees	14,866	11,975	10,000	10,300	10,300	10,300
651 - Liability Insurance	1,651	4,597	2,315	2,384	2,384	2,384
Total Object:	16,517	16,572	12,315	12,684	12,684	12,684
Total Function:	831,338	962,802	949,064	4.90	1,032,500	5.40
					1,032,500	5.40
					1,032,500	5.40

**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 include access to the Internet, filtering 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: 11.00 FTE

MAJOR PROGRAM CHANGES: None

BUDGET SUMMARY 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>

ADOPTED 2025-2026

100	Salaries	\$1,286,237
200	Employee Benefits	792,484
300	Purchased Services	888,933
400	Supplies and Materials	1,54,968
600	Other Objects	118,875
	TOTAL	<u>\$4,541,497</u>

Clackamas ESD

Requirements Report

Technology Services

Total: \$4,541,497

2660	2022/23	2023/24	2024/25		2025/26		2025/26		2025/26	
Major Object - Object	Actuals	Actuals	Adopted		Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$		\$		\$		\$	
100 - SALARIES										
112 - Reg Salaries-Classified	524,092	566,356	653,399	6.65	693,520	6.65	693,520	6.65	693,520	6.65
113 - Reg Salaries-Administration	404,178	360,791	545,391	3.85	556,162	3.85	556,162	3.85	556,162	3.85
114 - Reg Salaries-Confidential		12,983	38,503	0.50	36,555	0.50	36,555	0.50	36,555	0.50
124 - Temporary-Classified	11,690	10,318	10,000							
132 - Additional Pay-Classified	1,173	1,352	30,000							
Total Object:	941,133	951,799	1,277,293	11.00	1,286,237	11.00	1,286,237	11.00	1,286,237	11.00
200 - ASSOCIATED PAYROLL COSTS										
211 - PERS Tier 1/2	27,875	31,210	39,740		57,840		57,840		57,840	
213 - PERS UAL	73,529	75,617	129,645		96,469		96,469		96,469	
216 - OPSRP	77,400	94,667	139,669		229,173		229,173		229,173	
220 - Social Security	70,870	71,515	97,714		98,398		98,398		98,398	
231 - Workers' Compensation	5,750	8,373	12,712		12,862		12,862		12,862	
232 - Unemployment Insurance	5,538	4,239	17,886		6,432		6,432		6,432	
233 - PFMLI		4,444	8,557		5,145		5,145		5,145	
241 - Insurance Allocation	176,636	183,889	238,501		257,820		257,820		257,820	
243 - Professional Development	3,552	4,346	28,345		28,345		28,345		28,345	
Total Object:	441,150	478,300	712,769		792,484		792,484		792,484	
300 - PURCHASED SERVICES										
312 - Instructional Program Improve Services	988	1,152	6,895		7,102		7,102		7,102	
322 - Repair and Maintenance	23,265	882	120,000		123,600		123,600		123,600	
324 - Rent/Lease	77,526	89,158	79,500		121,885		121,885		121,885	
341 - Travel-Local		231	1,200		1,236		1,236		1,236	
342 - Travel-Conference		2,229	15,000		15,450		15,450		15,450	
345 - Pool Cars	6,603	6,437	7,165		7,380		7,380		7,380	
351 - Telephone	545	571	500		515		515		515	

Clackamas ESD

Requirements Report

Technology Services

Total: \$4,541,497

2660	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
300 - PURCHASED SERVICES, CONTINUED						
353 - Postage			50	52	52	52
355 - Printing-Department	280	30	975	1,004	1,004	1,004
356 - Printing-Copy Machine			1,250	1,288	1,288	1,288
357 - Computer Phone Lines	56,032	54,101	103,400	106,502	106,502	106,502
359 - Shipping			100	103	103	103
386 - Data Processing Services	115,949	154,103	150,000	174,500	174,500	174,500
389 - Non Instructional Professional Services	100,606	80,073	288,000	296,640	296,640	296,640
391 - Disaster Recovery			30,753	31,676	31,676	31,676
Total Object:	381,794	388,966	804,788	888,933	888,933	888,933
400 - SUPPLIES AND MATERIALS						
410 - Supplies	597	1,160	5,400	5,562	5,562	5,562
460 - Non-Consumable Supplies			500	515	515	515
470 - Computer Software	760,248	826,449	1,007,661	1,448,891	1,448,891	1,448,891
480 - Computer Hardware		1,087				
Total Object:	760,845	828,696	1,013,561	1,454,968	1,454,968	1,454,968
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	5,575	5,575	5,575
651 - Liability Insurance	101,757	88,675	110,000	113,300	113,300	113,300
Total Object:	122,160	93,975	112,500	118,875	118,875	118,875
Total Function:	2,647,684	2,741,735	3,920,911	11.00 4,541,497	11.00 4,541,497	11.00 4,541,497

**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 2024-2025

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

ADOPTED 2025-2026

300	Purchased Services	\$425,121
	TOTAL	<u>\$425,121</u>

Clackamas ESD
Requirements Report
 Other Support Services
 Total: \$425,121

2690	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
300 - PURCHASED SERVICES						
389 - Non Instructional Professional Services	165,723	335,180	300,000	425,121	425,121	425,121
Total Function:	165,723	335,180	300,000	425,121	425,121	425,121

**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 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>

ADOPTED 2025-2026

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>

Clackamas ESD

Requirements Report

Supplemental Retirement Program

Total: \$361,475

2700	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
100 - SALARIES						
116 - Early Retirement Stipends	44,302	37,217	150,000	150,000	150,000	150,000
200 - ASSOCIATED PAYROLL COSTS						
213 - PERS UAL				11,250	11,250	11,250
220 - Social Security	3,389	2,847	11,475	11,475	11,475	11,475
231 - Workers' Compensation		5		1,275	1,275	1,275
232 - Unemployment Insurance			2,100	750	750	750
233 - PFMLI		21		600	600	600
241 - Insurance Allocation	86,495	58,942				
270 - Post Retirement Benefits			200,000	186,125	186,125	186,125
Total Object:	89,884	61,814	213,575	211,475	211,475	211,475
Total Function:	134,186	99,031	363,575	361,475	361,475	361,475

**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 2024-2025

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

ADOPTED 2025-2026

610	Principal	\$862,666
621	Interest	789,575
	TOTAL	<u>\$1,652,241</u>

Clackamas ESD
Requirements Report
 Long-Term Debt Service
 Total: \$1,652,241

5110	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
600 - OTHER OBJECTS						
610 - Principal	773,224	811,919	1,042,494	862,666	862,666	862,666
620 - Interest						
621 - Regular Interest	327,920	656,978	946,934	789,575	789,575	789,575
Total Object:	1,101,145	1,468,897	1,989,428	1,652,241	1,652,241	1,652,241
Total Function:	1,101,145	1,468,897	1,989,428	1,652,241	1,652,241	1,652,241

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 2024-2025

ADOPTED 2025-2026

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

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

Clackamas ESD

Requirements Report

Transfers of Funds

Total: \$1,000,000

5200	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
700 - TRANSFERS						
720 - Transits	-	-	1,500,000	1,000,000	1,000,000	1,000,000
Total Function:	-	-	1,500,000	1,000,000	1,000,000	1,000,000

**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 2024-2025

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

ADOPTED 2025-2026

720	Students with Disabilities	
725	Transits, District Selected Services	\$17,500,000
TOTAL ESTIMATED APPORTIONMENT		<u>\$17,500,000</u>

Clackamas ESD

Requirements Report

Payments to LEA's

Total: \$17,500,000

5300	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
700 - TRANSFERS						
720 - Transits	75,708	57,078				
725 - Transits, District Select Services	14,286,926	14,755,620	17,000,000	17,500,000	17,500,000	17,500,000
Total Object:	14,362,634	14,812,698	17,000,000	17,500,000	17,500,000	17,500,000
Total Function:	14,362,634	14,812,698	17,000,000	17,500,000	17,500,000	17,500,000

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

SUMMARY 2024-2025 Other

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

ADOPTED 2025-2026

Other Use of Funds	\$4,337,966
TOTAL	<u>\$4,337,966</u>

Clackamas ESD
Requirements Report
 Contingency
 Total: \$1,500,000

6110	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
800 - OTHER USES OF FUNDS						
810 - Planned Reserve	-	-	1,500,000	1,500,000	1,500,000	1,500,000
Total Function:	-	-	1,500,000	1,500,000	1,500,000	1,500,000

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

Resources		Actual	Actual	Adopted	Adopted
		2022-2023	2023-2024	2024-2025	2025-2026
Local Sources	1000	\$ 7,910,559	\$ 9,872,818	\$ 13,294,765	\$ 14,325,408
Intermediate Sources	2000	-	-	2,904	2,904
State Sources	3000	57,437,959	25,529,862	30,238,857	31,425,931
Federal Sources	4000	8,488,236	6,692,752	6,386,564	5,897,691
Interfund Transfers	5200	-	-	-	-
Sale of Fixed Assets	5300	-	-	-	-
Beginning Fund Balance	5400	2,580,957	2,023,059	1,609,138	882,435
		<u>\$ 76,417,711</u>	<u>\$ 44,118,490</u>	<u>\$ 51,532,228</u>	<u>\$ 52,534,369</u>
Requirements					
Instruction	1000	\$ 30,068,288	\$ 31,745,296	\$ 37,460,311	\$ 38,268,269
Support Services	2000	9,302,794	7,151,548	9,328,857	8,999,548
Community Services	3000	1,136,438	1,190,892	2,328,978	2,088,167
Facility Acquisition and Construction	4000	-	-	-	-
Other Uses (Payment to LEAs, Fund Transfers)	5300	33,887,133	1,457,283	2,414,082	3,178,385
Unappropriated Ending Fund Balance	7000	2,023,057	2,573,471	-	-
		<u>\$ 76,417,710</u>	<u>\$ 44,118,490</u>	<u>\$ 51,532,228</u>	<u>\$ 52,534,369</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 childcare providers, CCR&R helps strengthen program quality and increase access to child care for families in Clackamas County.

FUNDING SOURCES: Oregon Department of Early Learning and Care

202: HEAD START TO SUCCESS

PROGRAM DESCRIPTION: Head Start to Success provides high-quality preschool for children ages 3-4 along with comprehensive services, including health and dental screenings, family visiting and community resource navigation, for families experiencing poverty. CESD partners with the Canby, North Clackamas, and Oregon Trail School Districts to deliver these services to 224 children and families in Clackamas County.

FUNDING SOURCES: Oregon Department of Early Learning and Care

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 are found eligible and qualify for services. An IFSP (Individual Family Service Plan) is developed to meet the child's specific needs. The family receives service coordination and 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: Oregon Department of Education

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

208: EVERY CHILD BELONGS

PROGRAM DESCRIPTION: This grant program provides funding for FTE to support mental health consultation for young children in childcare settings throughout Clackamas County as part of the statewide *Every Child Belongs* initiative. 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

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

211: PRESCHOOL PROMISE

PROGRAM DESCRIPTION: This grant provides funding for full-day preschool for children ages 3-4 whose family income is less than 200% of the federal poverty limit. CESD is able to provide preschool services for 20 children at the Clackamas Early Learning Center through the Preschool Promise grant.

FUNDING SOURCES: Oregon Department of Early Learning and Care

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

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

214: OEA SUSTAINABILITY GRANT

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

FUNDING SOURCES: OEA

215: PARROTT CREEK PROGRAM

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 Canby School District, as outlined in an inter-governmental agreement.

FUNDING SOURCES: Contract / Canby School District; State of Oregon

219: K-12 THERAPEUTIC PROGRAM

PROGRAM DESCRIPTION: This contract provides educational services to students from 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)

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

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

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: Federal Grant / Oregon Department of Education

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

228: REGIONAL TECHNICAL ASSISTANCE PROGRAM (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: HB 3499 ENGLISH LEARNER

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, Small and Rural Schools, 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 assists school districts in behavioral safety assessment, bullying, harassment, intimidation, cyberbullying, sexual violence prevention, suicide prevention, intervention, and postvention 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 Covid 19 pandemic. This grant sunsetted in 24-25.

FUNDING SOURCES: Federal Grants / Oregon Department of Education

238: OREGON JUSTICE FOR BLACK LIVES

PROGRAM DESCRIPTION: This grant supports black educators in Clackamas County through facilitated conversation-based learning experiences that promote trauma healing and racial, cultural and gender equity within their workplace environments.

FUNDING SOURCES: Meyer Memorial Trust

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

239: CAREER PATHWAYS GRANT

PROGRAM DESCRIPTION: This funding opportunity is made possible through the “*Our Empowered Youth*” program developed by Meyer Memorial Trust. Our project “Community Educators to Empower our Youth” proposed a residency program in CESD programs and a paid internship in the CESD migrant summer school program.

FUNDING SOURCES: Meyer Memorial Trust

241-248: CONTRACTED SUPPORT SERVICES

PROGRAM DESCRIPTION: These funds provide contract services by department/program to component school district partners in a variety of service areas. Specific areas of focus include: Teaching & Learning, Communications, Fiscal Services, HR / Legal, Special Education, and Technology Services as requested.

FUNDING SOURCES: Contract / LEA

**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

252: CHILD CARE NUTRITION - CELC

PROGRAM DESCRIPTION : The Child Care Nutrition Fund pays for meals and snacks for students at the Clackamas Early Learning

FUNDING SOURCES: Center. Federal Grant / Oregon Department of Education, Department of Early Learning

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

**CLACKAMAS EDUCATION SERVICE DISTRICT
PROGRAM DESCRIPTIONS**

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 / YDD 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: **This grant has expired and was not renewed. Prior years' expenditures shown for information purposes only as required.** 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 the 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. This grant was not renewed. We will be applying in the future.

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	-	-	-	273,633	- \$ 323,633
202	Head Start Pre-K Program	-	-	4,778,494	-	-	4,778,494
203	EI/ECSE	-	-	17,431,960	1,964,129	-	19,396,089
204	Child Care Res and Referral	-	-	764,982	740,535	-	1,505,517
208	Every Child Belongs	-	-	175,000	-	-	175,000
210	Menstrual Dignity Act HB 3294	-	-	15,379	-	-	15,379
211	Preschool Promise	-	-	325,355	-	-	325,355
213	Student Teachers	-	2,904	-	-	-	2,904
214	OEA Sustainability	-	-	-	9,812	-	9,812
215	Parrott Creek Program	587,192	-	-	113,180	-	700,372
219	Heron Creek K-12 Therapeutic Program	9,976,653	-	-	(317,000)	-	9,659,653
222	Regional Educator Network Grant	-	-	4,188,184	-	-	4,188,184
227	Transitions Network Facilitation	-	-	229,830	-	-	229,830
228	RTAP	-	-	-	61,549	-	61,549
230	Small Grants	1,000,000	-	1,000,000	-	120,043	2,120,043
232	HB 3499 English Learner	-	-	175,000	-	-	175,000
233	Student Success Act	-	-	2,002,147	-	-	2,002,147
234	SSPS Grant	-	-	117,600	-	-	117,600
235	School Health Service Planning Grant	-	-	60,000	-	-	60,000

Continued on Next Page

**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, Continued							
239 Meyer Memorial Trust	-	-	-	-	100,000	-	100,000
241 Contracted Services - Teaching & Learning	-	-	-	-	367	-	367
243 Contracted Services - Human Resources	-	-	-	-	1,360	-	1,360
244 Contracted Services - Communications	1,600	-	-	-	92,917	-	94,517
245 Contracted Services - Fiscal Services	96,962	-	-	-	21,478	-	118,440
246 Contracted Services - Special Programs	258,413	-	-	-	271,026	-	529,439
248 Contracted Services - Technology Services	505,315	-	-	-	89,194	-	594,509
250 Migrant Program Services Summer	-	-	-	119,798	-	-	119,798
252 Childcare Nutrition CELC	30,000	-	-	50,000	-	-	80,000
254 Migrant Education Services Pre-K	-	-	-	23,610	-	-	23,610
256 Migrant Education Services Regular	-	-	-	1,233,162	-	-	1,233,162
260 Clack Tech Ed Consort (C-TEC)	-	-	15,000	1,178,908	-	-	1,193,908
265 WIOA	-	-	-	526,000	-	-	526,000
266 YDD Reengagement Opportunity Grant	-	-	147,000	-	-	-	147,000
273 Nursing Services	220,244	-	-	-	-	-	220,244
278 Special Programs Support	1,593,029	-	-	-	73,860	-	1,666,889
283 Special Ed Donation Program	6,000	-	-	-	4,307	-	10,307
285 ECSE Donation Program	-	-	-	-	25,086	-	25,086
293 County Wide Sub Training	-	-	-	-	3,172	-	3,172
	\$ 14,325,408	\$ 2,904	\$ 31,425,931	\$ 5,897,691	\$ 882,435	\$ -	\$ 52,534,369

Clackamas ESD

Resources Report

Special Revenue Funds

Total: \$52,534,369

200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	\$	\$	\$
1000 - Revenue From Local Sources						
1310 - Regular Day School Tuition	5,948,359	8,305,469	9,500,000	9,976,653	9,976,653	9,976,653
1920 - Donations-Private Sources	77,078	84,433	151,000	6,000	6,000	6,000
1941 - Services Provided Lea's	1,636,940	1,415,249	1,816,547	3,164,193	3,164,193	3,164,193
1970 - Services-Other Funds	-	-	-	30,000	30,000	30,000
1980 - Fees Charged to Grants	125,000	-	-	-		
1990 - Miscellaneous	54,707	2,654	100,000	96,962	96,962	96,962
1998 - Misc Revenue - SAIF	7,062	-	-	-		
1999 - Miscellaneous Revenue	61,413	65,012	1,727,218	1,051,600	1,051,600	1,051,600
Total Object 1000:	7,910,559	9,872,816	13,294,765	14,325,408	14,325,408	14,325,408
2000 - Revenue From Intermediate Sources						
2201 - Restricted - Regional	-	-	2,904	2,904	2,904	2,904
3000 - Revenue From State Sources						
3207 - Special Project	3,955,681	8,708	4,709,852	15,000	15,000	15,000
3299 - Other Restricted State	53,482,278	25,521,154	25,529,005	31,410,931	31,410,931	31,410,931
Total Object 3000:	57,437,959	25,529,862	30,238,857	31,425,931	31,425,931	31,425,931
4000 - Revenue From Federal Sources						
4500 - Federal Grant	1,514,993	1,913,155	47,525	61,549	61,549	61,549
4501 - 84.013 Title I, N&d	97,672	34,369	86,000	125,000	125,000	125,000
4502 - Title 6, ESEA	219,200	177,021	129,000	250,000	250,000	250,000
4506 - 84.048 Perkins Vocational Ed	1,315,173	873,357	1,176,130	1,178,908	1,178,908	1,178,908
4511 - 84.011 Migrant Education	1,089,372	978,980	1,587,965	1,376,570	1,376,570	1,376,570
4514 - 84.126 Rehabilitation SVS - Vocational	89,085	-	-	-		

Clackamas ESD

Resources Report

Special Revenue Funds

Total: \$52,534,369

200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	\$	\$	\$
4515 - IDEA	-	-	1,109	-		
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	190,972	595,000	555,000	555,000	555,000
4518 - 84.027 Federal IDEA Spec Sec 611	1,533,111	933,312	142,496	134,129	134,129	134,129
4532 - Childcare Nutrition Revenue	-	-	-	50,000	50,000	50,000
4700 - Grants-In-Aid	413,644	470,901	587,246	496,000	496,000	496,000
4702 - 93.575, 93.596 Child Care Resource & Referral	599,341	623,285	1,049,093	740,535	740,535	740,535
4706 - 17.259 Dept of Labor/Wia	1,245	1,648	85,000	30,000	30,000	30,000
Total Object 4000:	8,488,236	6,692,753	6,386,564	5,897,691	5,897,691	5,897,691
5000 - Other Sources						
5400 - Beginning Fund Balance	-	-	1,603,476	(312,693)	(312,693)	(312,693)
9700 - Fund Balance						
9770 - Unreserved Fund Balance	2,580,957	2,023,057	-	1,195,128	1,195,128	1,195,128
Total Fund 200:	76,417,710	44,118,488	51,526,566	52,534,369	52,534,369	52,534,369

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

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Adopted 2025-2026</u>
<u>Instruction</u>				
202 Head Start Pre-K Program	3,925,313	4,113,716	4,692,896	4,778,494
203 EI/ECSE	17,203,379	16,956,614	19,747,511	19,193,605
207 ESSER	719,781	629,101	-	-
211 Preschool Promise	-	-	-	325,355
215 Parrott Creek Program	186,580	247,072	331,615	700,372
219 Heron Creek K-12 Therapeutic Program	7,032,351	7,716,642	9,250,000	9,635,964
230 Small Grants	-	-	1,500,000	1,545,000
237 EI/ECSE - ESSER Phase II	-	656,920	25,000	-
246 Contracted Services - Special Programs	884,306	1,326,356	1,544,237	386,062
250 Migrant Program Services Summer	19,666	21,936	150,965	5,990
254 Migrant Education Services Pre-K	4,311	1,854	32,000	23,610
266 YDD Reengagement Opportunity Grant	86,478	64,455	152,000	147,000
278 Special Programs Support	2,714	2,780	-	1,491,424
283 Special Ed Donation Program	3,410	7,850	19,000	10,307
285 ECSE Donation Program	-	-	15,087	25,086
 Total Instruction	 \$ 30,068,288	 \$ 31,745,296	 \$ 37,460,311	 \$ 38,268,269

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

	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Support Services				
202 Head Start Pre-K Program	18,511	-	-	-
203 EI/ECSE	-	418	-	-
207 ESSER	525,685	198,383	-	-
209 OEA Wellness Grant	35,992	23,933	45,000	-
210 Menstrual Dignity Act HB 3294	961	-	20,000	15,379
213 Student Teachers	-	-	2,904	2,904
214 OEA Sustainability	-	-	-	9,812
219 Heron Creek K-12 Therapeutic Program	-	-	-	23,689
222 Regional Educator Network Grant	2,486,056	2,602,719	3,221,569	2,684,107
226 Extended Assessment Training	-	-	1,109	-
227 Transitions Network Facilitation	169,829	132,251	190,935	211,376
228 RTAP	-	-	62,000	61,549
229 IDEA Enhancement Grant	-	-	4,985	-
230 Small Grants	430	25	584,600	529,258
232 HB 3499 English Learner	268,058	142,155	37,000	165,000
233 Student Success Act	1,934,570	1,805,962	2,035,462	2,002,147
234 SSPS Grant	120,916	107,047	170,811	117,600
235 School Health Service Planning Grant	56,893	57,282	60,000	60,000

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

	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Support Services, Continued				
237 EI/ECSE - ESSER Phase II	83,221	216,602	-	-
238 Justice Oregon for Black Lives	-	3,960	5,934	-
239 Meyer Memorial Trust	-	-	-	100,000
241 Contracted Services - Teaching & Learning	-	-	-	367
243 Contracted Services - Human Resources	-	-	-	1,360
244 Contracted Services - Communications	-	-	85,000	94,517
245 Contracted Services - Fiscal Services	54,437	97,804	200,000	118,440
246 Contracted Services - Special Programs	110,210	(120,500)	57,820	143,377
248 Contracted Services - Technology Services	251,915	355,467	670,618	594,509
250 Migrant Program Services Summer	-	20,113	-	-
254 Migrant Education Services Pre-K	5,015	2,636	-	-
256 Migrant Education Services Regular	615,774	523,229	751,481	772,481
260 Clack Tech Ed Consort (C-TEC)	339,386	296,846	224,408	366,795
265 WIOA	414,889	472,546	672,246	526,000
269 Emerg Operations Grant	137,100	80,715	-	-
273 Nursing Services	104,023	133,722	132,875	220,244
278 Special Programs Support	-	-	89,100	175,465
280 Community Summer Enrichment Grant	789,997	-	-	-
293 County Wide Sub Training	36,044	-	3,000	3,172
294 Grow Your Own Grant	340,761	(1,767)	-	-
295 Recruitment and Retention	402,122	-	-	-
Total Support Services	\$ 9,302,794	\$ 7,151,548	\$ 9,328,857	\$ 8,999,548

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

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Adopted 2025-2026</u>
<u>Community Services</u>				
201 CCR&R Training	4,957	33,028	224,504	323,633
204 Child Care Res and Referral	1,010,291	1,072,423	1,581,518	1,505,517
208 Every Child Belongs	-	9,975	300,000	175,000
230 Small Grants	-	-	-	-
236 Navigating Successful Student Outcomes Grant	120,750	-	124,990	-
238 Justice Oregon for Black Lives	-	75,466	94,066	-
252 Childcare Nutrition CELC	-	-	-	80,000
256 Migrant Education Services Regular	440	-	3,900	4,017
 Total Community Services	 <u>\$ 1,136,438</u>	 <u>\$ 1,190,892</u>	 <u>\$ 2,328,978</u>	 <u>\$ 2,088,167</u>
 <u>Building Acquisition & Improvements</u>				
	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

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

	<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Adopted 2025-2026</u>
<u>Other Uses (Payment to LEAs, Fund Transfers)</u>				
203 EI/ECSE	82,959	76,858	100,000	202,484
206 Long Term Care and Treatment	-	-	-	-
222 Regional Educator Network Grant	275,836	417,857	650,000	1,504,077
227 Transitions Network Facilitation	-	-	-	18,454
230 Small Grants	-	-	45,785	45,785
232 HB 3499 English Learner	15,279	-	-	10,000
233 Student Success Act	441,537	-	-	-
235 School Health Service Planning Grant	104,957	-	-	-
250 Migrant Program Services Summer	189,316	169,418	205,000	113,808
256 Migrant Education Services Regular	254,849	239,797	444,619	456,664
260 Clack Tech Ed Consort (C-TEC)	987,644	585,222	968,678	827,113
280 Community Summer Enrichment Grant	31,534,755	(31,869)	-	-
Total Other Uses	<u>\$ 33,887,133</u>	<u>\$ 1,457,283</u>	<u>\$ 2,414,082</u>	<u>\$ 3,178,385</u>
Total Expenditures/Appropriations	<u>\$ 74,394,653</u>	<u>\$ 41,545,019</u>	<u>\$ 51,532,228</u>	<u>\$ 52,534,369</u>

Clackamas ESD

Requirements Report

Special Revenue Funds

Total: \$52,534,369

200	2022/23	2023/24	2024/25		2025/26		2025/26		2025/26	
Major Object - Object	Actuals	Actuals	Adopted		Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$		\$		\$		\$	
1140 - Pre-Kindergarten Programs										
100 - Salaries										
111 - Reg Salaries - Licensed	265,407	399,990	412,663	4.60	367,992	3.70	367,992	3.70	367,992	3.70
112 - Reg Salaries-Classified	877,458	1,015,561	1,270,833	30.69	1,791,463	40.94	1,791,463	40.94	1,791,463	40.94
113 - Reg Salaries-Administration	212,989	212,374	164,509	1.35	313,246	2.60	313,246	2.60	313,246	2.60
122 - Substitute Pay-Classified	-	-	9,000		9,000		9,000		9,000	
123 - Temporary-Licensed	26,540	-	-		-		-		-	
124 - Temporary-Classified	7,566	16,149	-		-		-		-	
131 - Additional Pay-Licensed	14,701	17,390	15,000		5,000		5,000		5,000	
132 - Additional Pay-Classified	27,855	35,852	20,000		10,000		10,000		10,000	
Total Object 100:	1,432,516	1,697,316	1,892,005	36.64	2,496,701	47.24	2,496,701	47.24	2,496,701	47.24
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	14,593	29,965	50,498		62,343		62,343		62,343	
213 - PERS UAL	91,190	109,757	192,040		169,554		169,554		169,554	
216 - OPSRP	135,507	183,091	213,965		511,022		511,022		511,022	
220 - Social Security	107,822	128,033	144,738		190,998		190,998		190,998	
231 - Workers' Compensation	8,340	15,124	18,854		24,929		24,929		24,929	
232 - Unemployment Insurance	8,419	7,921	26,485		12,483		12,483		12,483	
233 - PFMLI	-	8,979	12,676		9,987		9,987		9,987	
241 - Insurance Allocation	520,383	574,040	735,058		852,856		852,856		852,856	
243 - Professional Development	7,216	5,339	27,900		20,000		20,000		20,000	
Total Object 200:	893,471	1,062,249	1,422,214		1,854,172		1,854,172		1,854,172	

Clackamas ESD

Requirements Report

Special Revenue Funds

Total: \$52,534,369

200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
300 - Purchased Services						
312 - Instructional Program Improve Services	20,375	16,323	12,000	34,758	34,758	34,758
315 - Contracted Substitute Pay-Classified	12,649	79,039	100,000	-	-	-
319 - Other Prof/Tech Svcs	24,468	7,028	-	-	-	-
322 - Repair and Maintenance	3,248	-	-	-	-	-
324 - Rent/Lease	83,169	95,340	75,000	166,066	166,066	166,066
341 - Travel-Local	2,506	4,609	6,000	3,000	3,000	3,000
342 - Travel-Conference	510	1,681	3,000	2,000	2,000	2,000
345 - Pool Cars	712	495	-	-	-	-
351 - Telephone	11,061	9,198	13,500	13,905	13,905	13,905
354 - Advertising	4,356	-	-	-	-	-
355 - Printing-Department	4,741	2,320	1,500	1,545	1,545	1,545
356 - Printing-Copy Machine	-	-	1,500	-	-	-
358 - Recruitment of Employees	-	6,334	5,000	-	-	-
371 - In State Tuition-Lea's	843,066	879,201	898,680	215,640	215,640	215,640
389 - Non Instructional Professional Services	14,274	12,214	30,000	30,000	30,000	30,000
Total Object 300:	1,025,135	1,113,781	1,146,180	466,914	466,914	466,914
400 - Supplies and Materials						
405 - Food	7,480	5,678	-	-	-	-
410 - Supplies	90,882	42,950	28,000	12,000	12,000	12,000
411 - Supplies	85	6,319	-	-	-	-
460 - Non-Consumable Supplies	243,053	158	5,000	-	-	-
470 - Computer Software	37,395	29,813	22,578	26,255	26,255	26,255
480 - Computer Hardware	17,264	1,722	4,500	-	-	-
Total Object 400:	396,159	86,639	60,078	38,255	38,255	38,255
500 - Capital Outlay						
541 - Initial/Add'l Equipment	28,977	-	-	-	-	-
600 - Other Objects						
640 - Dues & Fees	1,400	4,715	4,444	4,577	4,577	4,577
690 - Grant Indirect Costs	147,655	149,014	167,975	243,230	243,230	243,230
Total Object 600:	149,055	153,729	172,419	247,807	247,807	247,807
Total Function 1140:	3,925,313	4,113,714	4,692,896	5,103,849	5,103,849	5,103,849
			36.64	47.24	47.24	47.24

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Special Revenue Funds

Total: \$52,534,369

200	2022/23	2023/24	2024/25		2025/26		2025/26		2025/26	
Major Object - Object	Actuals	Actuals	Adopted		Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$		\$		\$		\$	
1220 - Restrictive Program/Student W/Disabilities										
100 - Salaries										
111 - Reg Salaries - Licensed	1,499,841	1,558,751	1,753,316	23.30	1,877,391	22.80	1,877,391	22.80	1,877,391	22.80
112 - Reg Salaries-Classified	1,457,386	1,374,818	1,667,987	37.95	2,741,503	59.70	2,741,503	59.70	2,741,503	59.70
113 - Reg Salaries-Administration	309,004	295,798	316,561	2.20	454,408	3.20	454,408	3.20	454,408	3.20
123 - Temporary-Licensed	5,280	16,440	500		500		500		500	
124 - Temporary-Classified	16,450	30,428	-		-		-		-	
131 - Additional Pay-Licensed	46,125	115,464	50,000		50,000		50,000		50,000	
132 - Additional Pay-Classified	83,862	118,508	125,000		125,000		125,000		125,000	
Total Object 100:	3,417,947	3,510,207	3,913,364	63.45	5,248,802	85.70	5,248,802	85.70	5,248,802	85.70
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	114,882	134,221	197,738		344,507		344,507		344,507	
213 - PERS UAL	255,251	243,831	397,208		323,626		323,626		323,626	
216 - OPSRP	302,649	340,251	364,548		875,147		875,147		875,147	
220 - Social Security	261,841	270,556	299,366		401,534		401,534		401,534	
231 - Workers' Compensation	19,345	31,129	38,870		52,219		52,219		52,219	
232 - Unemployment Insurance	20,484	16,315	54,790		26,252		26,252		26,252	
233 - PFMLI	-	18,175	26,224		20,996		20,996		20,996	
241 - Insurance Allocation	1,049,074	995,078	1,138,551		1,222,887		1,222,887		1,222,887	
243 - Professional Development	13,513	11,663	15,000		15,000		15,000		15,000	
Total Object 200:	2,037,038	2,061,217	2,532,295		3,282,168		3,282,168		3,282,168	
300 - Purchased Services										
312 - Instructional Program Improve Services	18,908	18,434	13,000		19,456		19,456		19,456	
314 - Contracted Substitute Pay-Licensed	129,962	227,204	150,000		204,500		204,500		204,500	
315 - Contracted Substitute Pay-Classified	564,814	271,771	150,000		204,500		204,500		204,500	
319 - Other Prof/Tech Svcs	675,896	1,301,870	1,738,312		108,467		108,467		108,467	
322 - Repair and Maintenance	287,091	111,726	200,000		206,000		206,000		206,000	
324 - Rent/Lease	224,331	242,911	300,000		309,000		309,000		309,000	
325 - Electricity	29,053	32,276	40,000		44,800		44,800		44,800	
326 - Heating Fuel	-	-	8,500		9,520		9,520		9,520	
331 - Cont Pupil Transportation	1,743	3,128	-		5,000		5,000		5,000	
341 - Travel-Local	2,749	1,901	8,500		8,755		8,755		8,755	

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Total: \$52,534,369

200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
342 - Travel-Conference	390	955	-	2,000	2,000	2,000
345 - Pool Cars	252	105	5,000	5,150	5,150	5,150
351 - Telephone	3,598	7,998	3,500	7,605	7,605	7,605
355 - Printing-Department	6,672	6,596	5,000	5,150	5,150	5,150
356 - Printing-Copy Machine	1,416	733	6,500	6,695	6,695	6,695
358 - Recruitment of Employees	-	1,690	-	-	-	-
389 - Non Instructional Professional Services	5,717	6,142	6,000	15,180	15,180	15,180
Total Object 300:	1,952,593	2,235,439	2,634,312	1,161,778	1,161,778	1,161,778
400 - Supplies and Materials						
410 - Supplies	59,615	69,496	80,000	82,400	82,400	82,400
420 - Textbooks	12,104	8,157	15,000	15,450	15,450	15,450
440 - Periodicals	480	-	500	515	515	515
460 - Non-Consumable Supplies	-	1,188	25,000	25,750	25,750	25,750
470 - Computer Software	18,440	20,399	40,000	41,200	41,200	41,200
480 - Computer Hardware	28,023	152,138	25,000	25,750	25,750	25,750
Total Object 400:	118,662	251,378	185,500	191,065	191,065	191,065
600 - Other Objects						
640 - Dues & Fees	645	1,935	1,500	1,545	1,545	1,545
651 - Liability Insurance	17,630	46,107	-	95,000	95,000	95,000
690 - Grant Indirect Costs	1,786	-	-	-	-	-
Total Object 600:	20,061	48,042	1,500	96,545	96,545	96,545
Total Function 1220:	7,546,302	8,106,282	9,266,971	9,980,358	9,980,358	9,980,358
			63.45	85.70	85.70	85.70

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Total: \$52,534,369

200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
1222 - LEEP Instruction						
100 - Salaries						
112 - Reg Salaries-Classified	397,938	-	557,537 14.00	820,479 20.63	820,479 20.63	820,479 20.63
200 - Associated Payroll Costs						
213 - PERS UAL	44,370	-	56,590	61,536	61,536	61,536
216 - OPSRP	48,986	-	75,491	186,659	186,659	186,659
220 - Social Security	30,442	-	42,651	62,767	62,767	62,767
231 - Workers' Compensation	1,716	-	5,575	8,205	8,205	8,205
232 - Unemployment Insurance	2,388	-	7,805	4,102	4,102	4,102
233 - PFMLI	-	-	3,735	3,282	3,282	3,282
241 - Insurance Allocation	358,466	-	420,000	-	-	-
243 - Professional Development	-	-	1,233	1,233	1,233	1,233
Total Object 200:	486,368	-	613,080	327,784	327,784	327,784
300 - Purchased Services						
312 - Instructional Program Improve Services	-	1,326,356	73,620	75,829	75,829	75,829
319 - Other Prof/Tech Svcs	2,714	2,780	300,000	309,000	309,000	309,000
Total Object 300:	2,714	1,329,136	373,620	384,829	384,829	384,829
400 - Supplies and Materials						
410 - Supplies	3,410	7,850	19,000	10,307	10,307	10,307
Total Function 1222:	890,430	1,336,986	1,563,237 14.00	1,543,399 20.63	1,543,399 20.63	1,543,399 20.63
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	-	-	-	-

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Total: \$52,534,369

200	2022/23	2023/24	2024/25		2025/26		2025/26		2025/26	
Major Object - Object	Actuals	Actuals	Adopted		Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$		\$		\$		\$	
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	7,645,864	8,363,492	96.55	8,262,207	90.35	8,262,207	90.35	8,262,207	90.35
112 - Reg Salaries-Classified	984,521	1,189,064	1,460,022	35.65	1,465,499	33.70	1,465,499	33.70	1,465,499	33.70
113 - Reg Salaries-Administration	748,098	744,646	945,554	6.86	669,076	4.60	669,076	4.60	669,076	4.60
123 - Temporary-Licensed	7,770	41,892	20,883		-		-		-	
124 - Temporary-Classified	21,915	15,055	-		-		-		-	
131 - Additional Pay-Licensed	116,931	43,253	24,611		-		-		-	
132 - Additional Pay-Classified	64,498	16,868	14,417		-		-		-	
Total Object 100:	9,226,333	9,696,642	10,828,979	139.06	10,396,782	128.65	10,396,782	128.65	10,396,782	128.65

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Total: \$52,534,369

200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	460,261	466,031	522,547	681,982	681,982	681,982
213 - PERS UAL	750,228	718,926	1,099,139	754,839	754,839	754,839
216 - OPSRP	731,418	903,285	1,024,999	1,761,719	1,761,719	1,761,719
220 - Social Security	694,337	731,791	828,409	795,353	795,353	795,353
231 - Workers' Compensation	53,255	85,493	110,270	106,127	106,127	106,127
232 - Unemployment Insurance	54,321	44,413	151,601	51,975	51,975	51,975
233 - PFMLI	-	49,665	72,551	41,589	41,589	41,589
241 - Insurance Allocation	2,301,818	2,396,531	2,685,453	2,428,646	2,428,646	2,428,646
243 - Professional Development	35,946	55,475	250,000	100,000	100,000	100,000
Total Object 200:	5,081,585	5,451,610	6,744,969	6,722,230	6,722,230	6,722,230
300 - Purchased Services						
300 - Purchased Services	-	-	750,000	772,500	772,500	772,500
312 - Instructional Program Improve Services	252,351	198,784	-	-	-	-
314 - Contracted Substitute Pay-Licensed	33,292	13,748	20,000	20,600	20,600	20,600
315 - Contracted Substitute Pay-Classified	3,916	8,879	15,000	15,450	15,450	15,450
319 - Other Prof/Tech Svcs	579,710	674,838	250,000	200,000	200,000	200,000
322 - Repair and Maintenance	23,287	926	60,000	40,000	40,000	40,000
324 - Rent/Lease	309,378	383,829	600,000	618,000	618,000	618,000
341 - Travel-Local	96,788	110,929	70,000	72,100	72,100	72,100
342 - Travel-Conference	9,861	10,255	2,961	3,050	3,050	3,050
345 - Pool Cars	4,902	2,452	3,000	3,090	3,090	3,090
351 - Telephone	19,308	37,283	20,000	20,600	20,600	20,600
353 - Postage	-	224	250	258	258	258
354 - Advertising	1,333	336	-	-	-	-
355 - Printing-Department	16,302	8,130	7,500	5,000	5,000	5,000
356 - Printing-Copy Machine	-	-	10,471	5,000	5,000	5,000
358 - Recruitment of Employees	17,025	3,028	-	-	-	-
382 - Legal Services	6,935	7,490	7,500	5,000	5,000	5,000
389 - Non Instructional Professional Services	125,858	96,285	40,000	41,200	41,200	41,200
Total Object 300:	1,500,246	1,557,415	1,856,682	1,821,848	1,821,848	1,821,848

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Total: \$52,534,369

200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
400 - Supplies and Materials						
410 - Supplies	81,798	43,675	830,554	822,500	822,500	822,500
460 - Non-Consumable Supplies	253,520	2,349	10,000	10,300	10,300	10,300
470 - Computer Software	62,722	24,653	35,000	25,000	25,000	25,000
480 - Computer Hardware	164,321	36,327	25,000	15,000	15,000	15,000
Total Object 400:	562,361	107,004	900,554	872,800	872,800	872,800
600 - Other Objects						
640 - Dues & Fees	7,062	4,929	2,199	2,265	2,265	2,265
651 - Liability Insurance	8,288	-	-	-	-	-
690 - Grant Indirect Costs	817,505	795,932	750,000	922,680	922,680	922,680
Total Object 600:	832,854	800,860	752,199	924,945	924,945	924,945
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	189,128	-	-	-
Total Function 1260:	17,203,379	17,613,531	21,272,511	139.06	20,738,605	128.65
1290 - Other Special Programs						
400 - Supplies and Materials						
410 - Supplies	-	-	15,087	25,086	25,086	25,086
1293 - Migrant Education						
100 - Salaries						
123 - Temporary-Licensed	10,203	16,285	-	-	-	-
124 - Temporary-Classified	1,088	-	16,380	15,980	15,980	15,980
Total Object 100:	11,291	16,285	16,380	15,980	15,980	15,980
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	-	2,472	2,411	2,411	2,411
213 - PERS UAL	-	886	1,663	1,199	1,199	1,199
216 - OPSRP	134	1,181	-	-	-	-
220 - Social Security	864	1,246	1,253	1,222	1,222	1,222
231 - Workers' Compensation	70	144	139	136	136	136
232 - Unemployment Insurance	68	65	229	80	80	80
233 - PFMLI	-	-	110	64	64	64
Total Object 200:	1,135	3,522	5,866	5,112	5,112	5,112

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Total: \$52,534,369

200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26	2025/26	2025/26	2025/26	
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Approved	Approved	Approved	Adopted	
Major Object - Object	\$	\$	\$	\$	\$	\$	\$	\$	\$	
300 - Purchased Services										
319 - Other Prof/Tech Svcs	1,400	-	12,500	-	-	-	-	-	-	
330 - Student Transportation	961	-	30,000	-	-	-	-	-	-	
331 - Cont Pupil Transportation	-	-	4,100	-	-	-	-	-	-	
341 - Travel-Local	45	559	900	-	-	-	-	-	-	
351 - Telephone	-	142	-	-	-	-	-	-	-	
Total Object 300:	2,406	701	47,500	-	-	-	-	-	-	
400 - Supplies and Materials										
410 - Supplies	4,928	662	91,767	650	650	650	650	650	650	
470 - Computer Software	3,280	403	2,054	750	750	750	750	750	750	
Total Object 400:	8,209	1,065	93,821	1,400	1,400	1,400	1,400	1,400	1,400	
600 - Other Objects										
690 - Grant Indirect Costs	936	2,216	19,398	7,108	7,108	7,108	7,108	7,108	7,108	
Total Function 1293:	23,977	23,789	182,965	29,600	29,600	29,600	29,600	29,600	29,600	
1294 - Youth Corrections Education										
100 - Salaries										
111 - Reg Salaries - Licensed	69,916	70,482	74,978	1.00	174,313	2.00	174,313	2.00	174,313	2.00
112 - Reg Salaries-Classified	50,699	58,125	59,685	1.10	177,107	3.20	177,107	3.20	177,107	3.20
113 - Reg Salaries-Administration	-	22,642	25,625	0.20	29,346	0.20	29,346	0.20	29,346	0.20
131 - Additional Pay-Licensed	1,483	129	-	-	-	-	-	-	-	-
Total Object 100:	122,098	151,378	160,288	2.30	380,766	5.40	380,766	5.40	380,766	5.40
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	-	888	929	3,202	3,202	3,202	3,202	3,202	3,202	
213 - PERS UAL	10,442	10,753	16,270	28,557	28,557	28,557	28,557	28,557	28,557	
216 - OPSRP	14,954	19,763	20,936	83,816	83,816	83,816	83,816	83,816	83,816	
220 - Social Security	9,323	11,530	12,262	29,129	29,129	29,129	29,129	29,129	29,129	
231 - Workers' Compensation	678	1,340	1,603	3,807	3,807	3,807	3,807	3,807	3,807	
232 - Unemployment Insurance	730	719	2,244	1,905	1,905	1,905	1,905	1,905	1,905	
233 - PFMLI	-	882	1,074	1,522	1,522	1,522	1,522	1,522	1,522	
241 - Insurance Allocation	21,218	24,062	25,647	134,823	134,823	134,823	134,823	134,823	134,823	
243 - Professional Development	-	-	1,300	1,300	1,300	1,300	1,300	1,300	1,300	
Total Object 200:	57,344	69,935	82,265	288,061	288,061	288,061	288,061	288,061	288,061	

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200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
300 - Purchased Services						
314 - Contracted Substitute Pay-Licensed	578	1,147	2,000	2,060	2,060	2,060
315 - Contracted Substitute Pay-Classified	-	-	1,782	1,835	1,835	1,835
341 - Travel-Local	-	410	-	-	-	-
356 - Printing-Copy Machine	2,400	-	2,400	-	-	-
386 - Data Processing Services	-	-	3,060	-	-	-
Total Object 300:	2,978	1,556	9,242	3,895	3,895	3,895
400 - Supplies and Materials						
410 - Supplies	500	640	52,849	1,500	1,500	1,500
420 - Textbooks	-	1,700	-	-	-	-
470 - Computer Software	-	21,295	5,000	25,150	25,150	25,150
480 - Computer Hardware	3,060	565	5,000	1,000	1,000	1,000
Total Object 400:	3,560	24,199	62,849	27,650	27,650	27,650
600 - Other Objects						
651 - Liability Insurance	601	-	-	-	-	-
Total Function 1294:	186,580	247,068	314,644	2.30	700,372	5.40
1299 - Designated Prg/Other Prgm						
100 - Salaries						
111 - Reg Salaries - Licensed	19,417	2,221	-	-	-	-
112 - Reg Salaries-Classified	33,138	29,123	63,274	1.07	70,972	1.11
132 - Additional Pay-Classified	106	-	-	-	-	-
Total Object 100:	52,660	31,344	63,274	1.07	70,972	1.11
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	4,203	9,440	9,042	9,042	9,042
213 - PERS UAL	2,306	2,230	6,422	5,323	5,323	5,323
216 - OPSRP	3,500	795	764	8,214	8,214	8,214
220 - Social Security	3,965	2,374	4,841	5,429	5,429	5,429

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Total: \$52,534,369

200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Approved	Approved	Adopted	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$	\$	\$	\$
231 - Workers' Compensation	281	280	632	710	710	710	710	710	710
232 - Unemployment Insurance	311	152	886	354	354	354	354	354	354
233 - PFMLI	-	167	424	284	284	284	284	284	284
241 - Insurance Allocation	10,895	4,885	9,819	16,283	16,283	16,283	16,283	16,283	16,283
243 - Professional Development	-	-	300	500	500	500	500	500	500
Total Object 200:	21,258	15,087	33,528	46,139	46,139	46,139	46,139	46,139	46,139
300 - Purchased Services									
324 - Rent/Lease	-	-	-	6,000	6,000	6,000	6,000	6,000	6,000
341 - Travel-Local	186	197	7,000	500	500	500	500	500	500
342 - Travel-Conference	-	984	-	1,000	1,000	1,000	1,000	1,000	1,000
389 - Non Instructional Professional Services	7,798	66	8,598	-	-	-	-	-	-
Total Object 300:	7,984	1,247	15,598	7,500	7,500	7,500	7,500	7,500	7,500
400 - Supplies and Materials									
410 - Supplies	458	13,653	22,000	14,889	14,889	14,889	14,889	14,889	14,889
470 - Computer Software	-	56	-	-	-	-	-	-	-
Total Object 400:	458	13,709	22,000	14,889	14,889	14,889	14,889	14,889	14,889
600 - Other Objects									
690 - Grant Indirect Costs	4,118	3,069	17,600	7,500	7,500	7,500	7,500	7,500	7,500
Total Function 1299:	86,478	64,457	152,000	1.07	147,000	1.11	147,000	1.11	147,000
2117 - Identify/Recruit Migrant									
100 - Salaries									
111 - Reg Salaries - Licensed	152,224	69,048	70,150	1.00	76,936	1.00	76,936	1.00	76,936
112 - Reg Salaries-Classified	43,824	123,541	149,741	3.00	162,688	3.00	162,688	3.00	162,688
113 - Reg Salaries-Administration	48,994	-	-	-	-	-	-	-	-
131 - Additional Pay-Licensed	361	-	-	-	-	-	-	-	-
132 - Additional Pay-Classified	1,621	73	21,621	-	-	-	-	-	-
Total Object 100:	247,024	192,662	241,512	4.00	239,624	4.00	239,624	4.00	239,624

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200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Approved	Approved	Adopted	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$	\$	\$	\$
200 - Associated Payroll Costs									
211 - PERS Tier 1/2	-	-	3,263	-	-	-	-	-	-
213 - PERS UAL	19,065	7,904	24,513	17,972	17,972	17,972	17,972	17,972	17,972
216 - OPSRP	28,532	15,885	29,773	54,515	54,515	54,515	54,515	54,515	54,515
220 - Social Security	19,511	14,762	18,476	18,331	18,331	18,331	18,331	18,331	18,331
231 - Workers' Compensation	1,562	1,715	2,383	2,396	2,396	2,396	2,396	2,396	2,396
232 - Unemployment Insurance	1,530	907	3,381	1,198	1,198	1,198	1,198	1,198	1,198
233 - PFMLI	-	1,033	1,619	959	959	959	959	959	959
241 - Insurance Allocation	50,588	35,620	50,168	48,686	48,686	48,686	48,686	48,686	48,686
243 - Professional Development	-	175	5,500	3,000	3,000	3,000	3,000	3,000	3,000
Total Object 200:	120,788	78,001	139,076	147,057	147,057	147,057	147,057	147,057	147,057
300 - Purchased Services									
312 - Instructional Program Improve Services	-	275	-	-	-	-	-	-	-
341 - Travel-Local	585	117	2,500	2,575	2,575	2,575	2,575	2,575	2,575
342 - Travel-Conference	-	592	-	-	-	-	-	-	-
345 - Pool Cars	7,639	4,779	-	5,000	5,000	5,000	5,000	5,000	5,000
351 - Telephone	579	1,091	1,000	1,030	1,030	1,030	1,030	1,030	1,030
355 - Printing-Department	492	1,090	500	515	515	515	515	515	515
Total Object 300:	9,295	7,944	4,000	9,120	9,120	9,120	9,120	9,120	9,120
400 - Supplies and Materials									
410 - Supplies	3,142	1,318	750	773	773	773	773	773	773
460 - Non-Consumable Supplies	-	636	-	-	-	-	-	-	-
470 - Computer Software	392	1,078	25	26	26	26	26	26	26
Total Object 400:	3,534	3,031	775	799	799	799	799	799	799
Total Function 2117:	380,640	281,637	385,363	4.00	396,600	4.00	396,600	4.00	396,600
2126 - Placement Services									
100 - Salaries									
111 - Reg Salaries - Licensed	108,464	113,137	118,279	1.00	123,546	1.00	123,546	1.00	123,546
131 - Additional Pay-Licensed	-	225	-	-	-	-	-	-	-
Total Object 100:	108,464	113,362	118,279	1.00	123,546	1.00	123,546	1.00	123,546

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200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Approved	Approved	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$	\$	\$	\$
200 - Associated Payroll Costs									
213 - PERS UAL	10,069	9,592	12,005	9,266	9,266	9,266	9,266	9,266	9,266
216 - OPSRP	13,322	15,349	16,015	28,107	28,107	28,107	28,107	28,107	28,107
220 - Social Security	8,240	8,576	9,048	9,451	9,451	9,451	9,451	9,451	9,451
231 - Workers' Compensation	504	993	1,183	1,235	1,235	1,235	1,235	1,235	1,235
232 - Unemployment Insurance	646	504	1,656	618	618	618	618	618	618
233 - PFMLI	-	469	792	494	494	494	494	494	494
241 - Insurance Allocation	9,786	10,049	10,624	10,408	10,408	10,408	10,408	10,408	10,408
243 - Professional Development	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total Object 200:	42,566	45,533	52,323	60,579	60,579	60,579	60,579	60,579	60,579
300 - Purchased Services									
319 - Other Prof/Tech Svcs	1,473	-	62,000	58,617	58,617	58,617	58,617	58,617	58,617
341 - Travel-Local	3,880	1,901	3,500	3,605	3,605	3,605	3,605	3,605	3,605
342 - Travel-Conference	4,608	3,704	5,000	8,150	8,150	8,150	8,150	8,150	8,150
351 - Telephone	-	373	-	-	-	-	-	-	-
355 - Printing-Department	366	751	1,029	1,060	1,060	1,060	1,060	1,060	1,060
Total Object 300:	10,327	6,729	71,529	71,432	71,432	71,432	71,432	71,432	71,432
400 - Supplies and Materials									
410 - Supplies	384	258	3,231	3,328	3,328	3,328	3,328	3,328	3,328
480 - Computer Hardware	-	-	1,012	1,042	1,042	1,042	1,042	1,042	1,042
Total Object 400:	384	258	4,243	4,370	4,370	4,370	4,370	4,370	4,370
600 - Other Objects									
690 - Grant Indirect Costs	8,087	6,298	6,561	12,998	12,998	12,998	12,998	12,998	12,998
Total Function 2126:	169,829	172,179	252,935	1.00	272,925	1.00	272,925	1.00	272,925
2130 - Health Services									
100 - Salaries									
111 - Reg Salaries - Licensed	64,807	87,906	73,842	1.00	126,761	1.50	126,761	1.50	126,761
113 - Reg Salaries-Administration	-	95,715	33,953	0.25	34,625	0.25	34,625	0.25	34,625
131 - Additional Pay-Licensed	4,678	-	-	-	-	-	-	-	-
Total Object 100:	69,485	183,621	107,795	1.25	161,386	1.75	161,386	1.75	161,386

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200	2022/23	2023/24	2024/25			2025/26			2025/26		
Major Object - Object	Actuals	Actuals	Adopted			Proposed			Approved		
Major Object - Object	\$	\$	\$			\$			\$		
200 - Associated Payroll Costs											
213 - PERS UAL	5,408	15,996	10,941			12,104			12,104		12,104
216 - OPSRP	8,554	24,862	18,577			36,715			36,715		36,715
220 - Social Security	5,316	14,145	8,246			12,346			12,346		12,346
231 - Workers' Compensation	328	1,615	1,078			1,614			1,614		1,614
232 - Unemployment Insurance	417	812	1,509			807			807		807
233 - PFMLI	-	843	722			646			646		646
241 - Insurance Allocation	9,823	19,840	21,007			29,294			29,294		29,294
243 - Professional Development	-	-	1,000			1,500			1,500		1,500
Total Object 200:	29,845	78,113	63,080			95,026			95,026		95,026
300 - Purchased Services											
312 - Instructional Program Improve Services	90	-	5,000			5,000			5,000		5,000
324 - Rent/Lease	-	5,000	-			-			-		-
341 - Travel-Local	121	45	5,000			3,180			3,180		3,180
Total Object 300:	211	5,045	10,000			8,180			8,180		8,180
400 - Supplies and Materials											
410 - Supplies	5,442	4,111	25,000			19,114			19,114		19,114
480 - Computer Hardware	-	-	7,000			3,096			3,096		3,096
Total Object 400:	5,442	4,111	32,000			22,210			22,210		22,210
Total Function 2130:	104,984	270,890	212,875	1.25		286,802	1.75		286,802	1.75	286,802
2142 - Child Evaluation and Service Center											
100 - Salaries											
111 - Reg Salaries - Licensed	74,867	-	-			53,776	0.50		53,776	0.50	53,776
200 - Associated Payroll Costs											
211 - PERS Tier 1/2	11,545	-	-			-			-		-
213 - PERS UAL	5,692	-	-			4,033			4,033		4,033
216 - OPSRP	-	-	-			12,234			12,234		12,234
220 - Social Security	5,685	-	-			4,114			4,114		4,114

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200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Approved	Approved	Adopted	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$	\$	\$	\$
231 - Workers' Compensation	347	-	-	538	538	538	538	538	538
232 - Unemployment Insurance	446	-	-	269	269	269	269	269	269
233 - PFMLI	-	-	-	215	215	215	215	215	215
241 - Insurance Allocation	8,566	-	8,670	17,573	17,573	17,573	17,573	17,573	17,573
Total Object 200:	32,281	-	8,670	38,976	38,976	38,976	38,976	38,976	38,976
300 - Purchased Services									
319 - Other Prof/Tech Svcs	-	(120,780)	7,000	7,210	7,210	7,210	7,210	7,210	7,210
341 - Travel-Local	2,781	-	2,000	2,060	2,060	2,060	2,060	2,060	2,060
355 - Printing-Department	-	-	150	155	155	155	155	155	155
Total Object 300:	2,781	(120,780)	9,150	9,425	9,425	9,425	9,425	9,425	9,425
400 - Supplies and Materials									
470 - Computer Software	280	280	-	-	-	-	-	-	-
600 - Other Objects									
640 - Dues & Fees	-	-	40,000	41,200	41,200	41,200	41,200	41,200	41,200
Total Function 2142:	110,210	(120,500)	57,820	143,377	0.50	143,377	0.50	143,377	0.50
2190 - Student Support Services									
100 - Salaries									
113 - Reg Salaries-Administration	138,222	128,635	141,752	1.00	146,727	1.00	146,727	1.00	146,727
124 - Temporary-Classified	-	471	-	-	-	-	-	-	-
131 - Additional Pay-Licensed	-	-	1,000	-	-	-	-	-	-
Total Object 100:	138,222	129,106	142,752	1.00	146,727	1.00	146,727	1.00	146,727
200 - Associated Payroll Costs									
211 - PERS Tier 1/2	-	15,547	23,370	38,046	38,046	38,046	38,046	38,046	38,046
213 - PERS UAL	12,860	5,857	14,490	11,005	11,005	11,005	11,005	11,005	11,005
216 - OPSRP	17,015	4,630	-	-	-	-	-	-	-
220 - Social Security	10,539	9,904	10,921	11,225	11,225	11,225	11,225	11,225	11,225

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200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
231 - Workers' Compensation	1,034	1,129	1,427	1,467	1,467	1,467
232 - Unemployment Insurance	822	588	1,999	734	734	734
233 - PFMLI	-	587	957	587	587	587
241 - Insurance Allocation	19,934	19,805	26,641	28,211	28,211	28,211
243 - Professional Development	-	1,000	3,000	3,000	3,000	3,000
Total Object 200:	62,203	59,046	82,805	94,275	94,275	94,275
300 - Purchased Services						
312 - Instructional Program Improve Services	-	2,061	-	20,000	20,000	20,000
319 - Other Prof/Tech Svcs	-	1,534	29,401	14,053	14,053	14,053
324 - Rent/Lease	-	14,165	-	15,000	15,000	15,000
341 - Travel-Local	-	911	500	515	515	515
342 - Travel-Conference	-	2,840	22,231	5,600	5,600	5,600
355 - Printing-Department	-	252	-	-	-	-
356 - Printing-Copy Machine	-	406	-	-	-	-
358 - Recruitment of Employees	-	299	-	-	-	-
389 - Non Instructional Professional Services	-	3,338	-	-	-	-
Total Object 300:	-	25,806	52,132	55,168	55,168	55,168
400 - Supplies and Materials						
410 - Supplies	-	8,911	5,200	9,133	9,133	9,133
420 - Textbooks	-	12,830	-	-	-	-
480 - Computer Hardware	5,365	1,087	10,000	10,300	10,300	10,300
Total Object 400:	5,365	22,828	15,200	19,433	19,433	19,433
600 - Other Objects						
690 - Grant Indirect Costs	29,788	24,916	48,377	29,828	29,828	29,828
Total Function 2190:	235,577	261,701	341,266	345,431	345,431	345,431
			1.00	1.00	1.00	1.00

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200	2022/23	2023/24	2024/25		2025/26		2025/26		2025/26	
Major Object - Object	Actuals	Actuals	Adopted		Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$		\$		\$		\$	
2210 - Improvement of Instruct Servcs										
100 - Salaries										
111 - Reg Salaries - Licensed	801,468	1,195,129	1,083,753	10.60	1,182,245	10.50	1,182,245	10.50	1,182,245	10.50
112 - Reg Salaries-Classified	238,822	211,044	350,609	5.03	386,457	5.00	386,457	5.00	386,457	5.00
113 - Reg Salaries-Administration	657,516	632,041	1,082,882	8.35	768,038	5.53	768,038	5.53	768,038	5.53
123 - Temporary-Licensed	4,900	6,675	-		-		-		-	
124 - Temporary-Classified	123,785	76,750	-		-		-		-	
131 - Additional Pay-Licensed	7,241	12,093	1,550		-		-		-	
132 - Additional Pay-Classified	1,069	326	3,500		-		-		-	
Total Object 100:	1,834,801	2,134,058	2,522,294	23.98	2,336,740	21.03	2,336,740	21.03	2,336,740	21.03
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	98,056	133,158	119,008		196,343		196,343		196,343	
213 - PERS UAL	135,927	175,834	256,014		170,505		170,505		170,505	
216 - OPSRP	135,658	176,358	243,090		359,343		359,343		359,343	
220 - Social Security	138,427	159,914	192,958		178,764		178,764		178,764	
231 - Workers' Compensation	10,519	18,755	25,217		23,364		23,364		23,364	
232 - Unemployment Insurance	10,789	9,492	35,314		11,686		11,686		11,686	
233 - PFMLI	-	9,982	16,900		9,350		9,350		9,350	
241 - Insurance Allocation	299,833	397,213	519,757		442,941		442,941		442,941	
243 - Professional Development	3,811	15,557	36,913		34,450		34,450		34,450	
Total Object 200:	833,020	1,096,262	1,445,171		1,426,746		1,426,746		1,426,746	

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200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
300 - Purchased Services						
312 - Instructional Program Improve Services	36,276	236,719	367,551	31,000	31,000	31,000
318 - Subcontracts	920,453	215,980	250,000	400,000	400,000	400,000
319 - Other Prof/Tech Svcs	321,479	302,892	164,849	118,444	118,444	118,444
324 - Rent/Lease	4,368	10,624	5,000	18,410	18,410	18,410
341 - Travel-Local	22,900	2,824	42,400	14,532	14,532	14,532
342 - Travel-Conference	-	10,087	-	11,000	11,000	11,000
343 - Travel-Nat'l Conference	34,512	35,428	60,000	30,000	30,000	30,000
351 - Telephone	-	150	-	-	-	-
355 - Printing-Department	3,308	2,939	5,000	4,000	4,000	4,000
358 - Recruitment of Employees	-	735	-	-	-	-
389 - Non Instructional Professional Services	74,020	65,150	326,660	315,660	315,660	315,660
Total Object 300:	1,417,316	883,528	1,221,460	943,046	943,046	943,046
400 - Supplies and Materials						
410 - Supplies	73,814	91,612	333,605	269,395	269,395	269,395
440 - Periodicals	70	59	2,000	1,000	1,000	1,000
460 - Non-Consumable Supplies	23,052	-	3,000	6,090	6,090	6,090
470 - Computer Software	123,269	90,691	110,000	64,490	64,490	64,490
480 - Computer Hardware	21,014	7,190	11,000	10,150	10,150	10,150
Total Object 400:	241,219	189,551	459,605	351,125	351,125	351,125
600 - Other Objects						
640 - Dues & Fees	279	2,354	5,500	2,515	2,515	2,515
690 - Grant Indirect Costs	214,907	209,973	318,879	232,221	232,221	232,221
Total Object 600:	215,186	212,326	324,379	234,736	234,736	234,736
Total Function 2210:	4,541,541	4,515,725	5,972,909	23.98	5,292,393	21.03
				21.03	5,292,393	21.03
					5,292,393	21.03

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200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
2213 - Curriculum Development						
100 - Salaries						
131 - Additional Pay-Licensed	-	-	1,100	1,100	1,100	1,100
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	-	166	166	166	166
213 - PERS UAL	-	-	112	83	83	83
220 - Social Security	-	-	84	84	84	84
231 - Workers' Compensation	-	-	9	9	9	9
232 - Unemployment Insurance	-	-	15	6	6	6
233 - PFMLI	-	-	7	4	4	4
Total Object 200:	-	-	393	352	352	352
300 - Purchased Services						
311 - Substitute Contracted Instruction Services	-	-	1,411	1,452	1,452	1,452
Total Function 2213:	-	-	2,904	2,904	2,904	2,904
2214 - Instructional Staff Support						
300 - Purchased Services						
312 - Instructional Program Improve Services	-	-	5,000	-	-	-
313 - Student Services	-	-	1,907	-	-	-
319 - Other Prof/Tech Svcs	-	-	89,100	175,465	175,465	175,465
341 - Travel-Local	-	-	3,500	-	-	-
342 - Travel-Conference	-	-	1,430	-	-	-
351 - Telephone	-	111	-	-	-	-
Total Object 300:	-	111	100,937	175,465	175,465	175,465
400 - Supplies and Materials						
410 - Supplies	-	-	3,000	-	-	-
470 - Computer Software	4,571	2,525	-	-	-	-
Total Object 400:	4,571	2,525	3,000	-	-	-
Total Function 2214:	4,571	2,636	103,937	175,465	175,465	175,465

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Total: \$52,534,369

200	2022/23	2023/24	2024/25	2025/26		2025/26		2025/26	
Major Object - Object	Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$	\$	\$	\$	\$	\$	\$
2219 - Other Improvement of Instruction									
100 - Salaries									
111 - Reg Salaries - Licensed	83,029	61,737	-	23,586	0.20	23,586	0.20	23,586	0.20
131 - Additional Pay-Licensed	-	-	438	-		-		-	
Total Object 100:	83,029	61,737	438	23,586	0.20	23,586	0.20	23,586	0.20
200 - Associated Payroll Costs									
211 - PERS Tier 1/2	-	-	66	-		-		-	
213 - PERS UAL	7,480	5,214	44	1,769		1,769		1,769	
216 - OPSRP	10,161	8,359	-	5,366		5,366		5,366	
220 - Social Security	6,233	4,455	34	1,804		1,804		1,804	
231 - Workers' Compensation	601	541	4	236		236		236	
232 - Unemployment Insurance	488	263	6	118		118		118	
233 - PFMLI	-	244	3	94		94		94	
241 - Insurance Allocation	9,765	14,007	-	20,000		20,000		20,000	
243 - Professional Development	1,570	-	2,000	2,000		2,000		2,000	
Total Object 200:	36,298	33,082	2,157	31,387		31,387		31,387	
300 - Purchased Services									
312 - Instructional Program Improve Services	344	-	-	-		-		-	
314 - Contracted Substitute Pay-Licensed	-	-	412	-		-		-	
319 - Other Prof/Tech Svcs	101,390	31,670	15,000	69,427		69,427		69,427	
341 - Travel-Local	798	530	5,000	5,150		5,150		5,150	
342 - Travel-Conference	688	-	5,000	5,150		5,150		5,150	
351 - Telephone	-	25	-	-		-		-	
Total Object 300:	103,220	32,225	25,412	79,727		79,727		79,727	
400 - Supplies and Materials									
410 - Supplies	21,438	8,291	102	10,367		10,367		10,367	
460 - Non-Consumable Supplies	3,839	-	-	-		-		-	
470 - Computer Software	-	50	5,000	5,150		5,150		5,150	
480 - Computer Hardware	2,578	-	5,000	5,150		5,150		5,150	
Total Object 400:	27,855	8,341	10,102	20,667		20,667		20,667	

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200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
600 - Other Objects						
640 - Dues & Fees	120	-	-	-	-	-
690 - Grant Indirect Costs	17,537	6,769	-	10,000	10,000	10,000
Total Object 600:	17,657	6,769	-	10,000	10,000	10,000
Total Function 2219:	268,058	142,156	38,109	165,367	165,367	165,367
				0.20	0.20	0.20
2520 - Fiscal Services						
100 - Salaries						
113 - Reg Salaries-Administration	5,543	-	-	-	-	-
114 - Reg Salaries-Confidential	6,522	-	-	-	-	-
134 - Additional Pay-Confidential	25,748	-	-	-	-	-
Total Object 100:	37,812	-	-	-	-	-
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	4,712	-	-	-	-	-
213 - PERS UAL	3,838	-	-	-	-	-
216 - OPSRP	893	-	-	-	-	-
220 - Social Security	2,886	-	-	-	-	-
231 - Workers' Compensation	248	-	-	-	-	-
232 - Unemployment Insurance	225	-	-	-	-	-
241 - Insurance Allocation	968	-	-	-	-	-
Total Object 200:	13,769	-	-	-	-	-
300 - Purchased Services						
341 - Travel-Local	819	-	-	-	-	-
389 - Non Instructional Professional Services	90,806	4,929	193,734	-	-	-
Total Object 300:	91,625	4,929	193,734	-	-	-
400 - Supplies and Materials						
410 - Supplies	15	-	39,533	159,159	159,159	159,159
600 - Other Objects						
640 - Dues & Fees	1,212	-	-	-	-	-
690 - Grant Indirect Costs	700,000	-	-	-	-	-
Total Object 600:	701,212	-	-	-	-	-
Total Function 2520:	844,434	4,929	233,267	159,159	159,159	159,159

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200	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed		2025/26 Approved		2025/26 Adopted	
Major Object - Object	\$	\$	\$	\$		\$		\$	
2540 - Care & Upkeep of Bldgs									
100 - Salaries									
112 - Reg Salaries-Classified	44,805	12,052	-	-		-		-	
113 - Reg Salaries-Administration	274,079	85,360	-	14,132	0.20	14,132	0.20	14,132	0.20
124 - Temporary-Classified	73,575	28,597	-	-		-		-	
131 - Additional Pay-Licensed	-	71,472	-	-		-		-	
132 - Additional Pay-Classified	243	12,684	-	-		-		-	
Total Object 100:	392,702	210,166	-	14,132	0.20	14,132	0.20	14,132	0.20
200 - Associated Payroll Costs									
211 - PERS Tier 1/2	11,388	8,061	-	-		-		-	
213 - PERS UAL	35,872	19,879	-	1,060		1,060		1,060	
216 - OPSRP	39,254	21,329	-	3,215		3,215		3,215	
220 - Social Security	29,895	15,602	-	1,081		1,081		1,081	
231 - Workers' Compensation	2,375	1,859	-	141		141		141	
232 - Unemployment Insurance	2,317	860	-	71		71		71	
233 - PFMLI	-	461	-	57		57		57	
241 - Insurance Allocation	56,068	23,834	6,266	3,932		3,932		3,932	
243 - Professional Development	194	-	-	-		-		-	
Total Object 200:	177,362	91,885	6,266	9,557		9,557		9,557	
300 - Purchased Services									
312 - Instructional Program Improve Services	-	2,040	-	-		-		-	
319 - Other Prof/Tech Svcs	1,500	-	-	-		-		-	
324 - Rent/Lease	18,890	13,620	-	-		-		-	
341 - Travel-Local	4,577	1,183	-	-		-		-	
342 - Travel-Conference	771	2,926	-	-		-		-	
345 - Pool Cars	103	437	-	-		-		-	
355 - Printing-Department	44	665	-	-		-		-	
389 - Non Instructional Professional Services	-	1,000	-	-		-		-	
Total Object 300:	25,885	21,871	-	-		-		-	

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200	2022/23	2023/24	2024/25	2025/26		2025/26		2025/26	
Major Object - Object	Actuals	Actuals	Adopted	Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$	\$	\$	\$	\$	\$	\$
400 - Supplies and Materials									
410 - Supplies	245	3,043	-	-	-	-	-	-	-
460 - Non-Consumable Supplies	240	115	-	-	-	-	-	-	-
470 - Computer Software	850	-	-	-	-	-	-	-	-
Total Object 400:	1,335	3,158	-	-	-	-	-	-	-
600 - Other Objects									
640 - Dues & Fees	869	-	-	-	-	-	-	-	-
690 - Grant Indirect Costs	68,595	53,113	-	-	-	-	-	-	-
Total Object 600:	69,464	53,113	-	-	-	-	-	-	-
Total Function 2540:	666,748	380,193	6,266	23,689	0.20	23,689	0.20	23,689	0.20
2559 - Other Student Transportation Services									
300 - Purchased Services									
330 - Student Transportation	-	-	15,000	30,450	30,450	30,450	30,450	30,450	30,450
2573 - Delivery Services									
500 - Capital Outlay									
540 - Depreciable Equipment	-	59,209	-	-	-	-	-	-	-
2629 - Other Plan, Research, & Dev									
100 - Salaries									
111 - Reg Salaries - Licensed	175,738	139,129	112,903	1.00	123,546	1.00	123,546	1.00	123,546
112 - Reg Salaries - Classified	134,120	167,021	218,049	3.40	229,775	3.39	229,775	3.39	229,775
132 - Additional Pay - Classified	1,938	2,933	-	-	-	-	-	-	-
Total Object 100:	311,796	309,083	330,952	4.40	353,321	4.39	353,321	4.39	353,321
200 - Associated Payroll Costs									
211 - PERS Tier 1/2	16,290	17,958	18,494	38,682	38,682	38,682	38,682	38,682	38,682
213 - PERS UAL	28,842	25,839	33,593	26,500	26,500	26,500	26,500	26,500	26,500
216 - OPSRP	25,021	27,005	29,523	46,441	46,441	46,441	46,441	46,441	46,441
220 - Social Security	23,364	23,347	25,318	27,029	27,029	27,029	27,029	27,029	27,029

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200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
231 - Workers' Compensation	1,883	2,731	3,311	3,535	3,535	3,535
232 - Unemployment Insurance	1,827	1,381	4,633	1,766	1,766	1,766
233 - PFMLI	-	1,326	2,217	1,413	1,413	1,413
241 - Insurance Allocation	80,383	62,517	74,169	77,195	77,195	77,195
243 - Professional Development	1,250	-	2,900	1,500	1,500	1,500
Total Object 200:	178,860	162,104	194,158	224,061	224,061	224,061
300 - Purchased Services						
312 - Instructional Program Improve Services	-	3,418	6,000	5,300	5,300	5,300
313 - Student Services	43,000	121,888	108,000	59,068	59,068	59,068
319 - Other Prof/Tech Svcs	145,984	100,007	69,957	112,913	112,913	112,913
324 - Rent/Lease	16,871	20,853	29,120	27,922	27,922	27,922
330 - Student Transportation	-	-	-	1,000	1,000	1,000
341 - Travel-Local	1,363	1,974	2,100	4,700	4,700	4,700
342 - Travel-Conference	5,620	2,275	6,000	2,305	2,305	2,305
345 - Pool Cars	-	67	600	618	618	618
351 - Telephone	768	736	600	761	761	761
353 - Postage	-	-	250	100	100	100
355 - Printing-Department	293	1,243	640	4,693	4,693	4,693
356 - Printing-Copy Machine	79	74	250	200	200	200
389 - Non Instructional Professional Services	948	3,099	21,000	-	-	-
Total Object 300:	214,924	255,634	244,517	219,580	219,580	219,580
400 - Supplies and Materials						
410 - Supplies	9,214	4,407	15,635	14,559	14,559	14,559
460 - Non-Consumable Supplies	2,817	400	4,000	1,750	1,750	1,750
470 - Computer Software	-	562	-	25,200	25,200	25,200
480 - Computer Hardware	577	478	900	4,700	4,700	4,700
Total Object 400:	12,608	5,846	20,535	46,209	46,209	46,209
600 - Other Objects						
640 - Dues & Fees	596	516	834	912	912	912
690 - Grant Indirect Costs	35,490	36,209	42,900	48,712	48,712	48,712
Total Object 600:	36,087	36,725	43,734	49,624	49,624	49,624

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200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$	\$
800 - Other Uses of Funds							
810 - Planned Reserve	-	-	62,758	-	-	-	-
Total Function 2629:	754,276	769,392	896,654	4.40	892,795	4.39	892,795
2633 - Public Information Services							
300 - Purchased Services							
389 - Non Instructional Professional Services	-	-	76,000	78,280	78,280	78,280	78,280
400 - Supplies and Materials							
410 - Supplies	-	-	9,000	16,237	16,237	16,237	16,237
Total Function 2633:	-	-	85,000	94,517	94,517	94,517	94,517
2640 - Human Resources							
100 - Salaries							
111 - Reg Salaries - Licensed	96,306	5,668	-	-	-	-	-
123 - Temporary-Licensed	3,168	-	-	-	-	-	-
124 - Temporary-Classified	-	2,000	-	-	-	-	-
131 - Additional Pay-Licensed	704	3,335	-	-	-	-	-
132 - Additional Pay-Classified	7,240	-	-	30,000	30,000	30,000	30,000
141 - Licensed Recruitment & Retention HB4030	166,771	-	-	-	-	-	-
142 - Classified Recruitment & Retention HB4030	168,414	-	-	-	-	-	-
Total Object 100:	442,602	11,003	-	30,000	30,000	30,000	30,000
200 - Associated Payroll Costs							
211 - PERS Tier 1/2	10,770	103	-	4,527	4,527	4,527	4,527
213 - PERS UAL	24,559	912	-	2,250	2,250	2,250	2,250
216 - OPSRP	42,022	1,403	-	-	-	-	-
220 - Social Security	33,302	1,221	-	2,295	2,295	2,295	2,295
231 - Workers' Compensation	2,563	97	-	255	255	255	255
232 - Unemployment Insurance	2,536	45	-	150	150	150	150
233 - PFMLI	-	9	-	120	120	120	120
241 - Insurance Allocation	26,857	3,616	5,934	-	-	-	-
243 - Professional Development	1,913	-	-	-	-	-	-
Total Object 200:	144,521	7,406	5,934	9,597	9,597	9,597	9,597

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200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
300 - Purchased Services						
312 - Instructional Program Improve Services	1,038	2,197	-	30,000	30,000	30,000
315 - Contracted Substitute Pay-Classified	47,531	-	-	-	-	-
319 - Other Prof/Tech Svcs	5,000	-	-	-	-	-
322 - Repair and Maintenance	9,401	-	-	-	-	-
341 - Travel-Local	19	-	-	-	-	-
370 - Tuition	168,863	(1,767)	-	-	-	-
Total Object 300:	231,852	430	-	30,000	30,000	30,000
400 - Supplies and Materials						
410 - Supplies	12,813	1,152	3,000	4,532	4,532	4,532
460 - Non-Consumable Supplies	26,643	-	-	-	-	-
Total Object 400:	39,456	1,152	3,000	4,532	4,532	4,532
600 - Other Objects						
640 - Dues & Fees	764	-	-	30,403	30,403	30,403
690 - Grant Indirect Costs	17,500	-	-	-	-	-
Total Object 600:	18,264	-	-	30,403	30,403	30,403
Total Function 2640:	876,695	19,992	8,934	104,532	104,532	104,532
2649 - Staff Support						
300 - Purchased Services						
319 - Other Prof/Tech Svcs	10,843	6,222	25,000	-	-	-
389 - Non Instructional Professional Services	2,500	-	-	-	-	-
Total Object 300:	13,343	6,222	25,000	-	-	-
400 - Supplies and Materials						
410 - Supplies	21,768	15,888	20,000	9,812	9,812	9,812
440 - Periodicals	-	1,617	-	-	-	-
460 - Non-Consumable Supplies	1,311	206	-	-	-	-
Total Object 400:	23,079	17,711	20,000	9,812	9,812	9,812
Total Function 2649:	36,422	23,932	45,000	9,812	9,812	9,812

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200	2022/23	2023/24	2024/25		2025/26		2025/26		2025/26	
Major Object - Object	Actuals	Actuals	Adopted		Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$		\$		\$		\$	
2660 - Technology Services										
100 - Salaries										
112 - Reg Salaries-Classified	106,440	234,113	397,334	5.00	365,187	4.00	365,187	4.00	365,187	4.00
113 - Reg Salaries-Administration	55,632	-	-		-		-		-	
132 - Additional Pay-Classified	-	117	5,000		5,000		5,000		5,000	
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	-	-	755		755		755		755	
213 - PERS UAL	12,154	14,677	40,838		20,978		20,978		20,978	
216 - OPSRP	15,507	24,591	53,799		83,080		83,080		83,080	
220 - Social Security	12,144	17,849	30,779		28,320		28,320		28,320	
231 - Workers' Compensation	974	2,075	4,017		3,696		3,696		3,696	
232 - Unemployment Insurance	949	1,051	5,631		1,850		1,850		1,850	
233 - PFMLI	-	1,093	2,696		1,481		1,481		1,481	
241 - Insurance Allocation	46,675	57,588	121,304		75,560		75,560		75,560	
243 - Professional Development	521	900	3,900		3,900		3,900		3,900	
Total Object 200:	88,924	119,824	263,719		219,620		219,620		219,620	
300 - Purchased Services										
341 - Travel-Local	-	-	1,565		1,612		1,612		1,612	
342 - Travel-Conference	-	798	3,000		3,090		3,090		3,090	
345 - Pool Cars	317	615	-		-		-		-	
Total Object 300:	317	1,413	4,565		4,702		4,702		4,702	
600 - Other Objects										
651 - Liability Insurance	601	-	-		-		-		-	
Total Function 2660:	251,915	355,466	670,618	5.00	594,509	4.00	594,509	4.00	594,509	4.00
2690 - Other Support Serv										
100 - Salaries										
113 - Reg Salaries-Administration	19,864	-	-		-		-		-	

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200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
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	12,010	-	8,821	8,821	8,821
Total Function 2690:	56,893	12,010	-	8,821	8,821	8,821
3120 - Food Preparation and Dispensing Services						
300 - Purchased Services						
389 - Non Instructional Professional Services	-	-	-	80,000	80,000	80,000
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	-	-	-	-	-
300 - Purchased Services						
312 - Instructional Program Improve Services	288	-	-	-	-	-
342 - Travel-Conference	-	-	3,900	4,017	4,017	4,017
389 - Non Instructional Professional Services	115,000	73,946	184,066	-	-	-
Total Object 300:	115,288	73,946	187,966	4,017	4,017	4,017

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200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
400 - Supplies and Materials						
410 - Supplies	-	1,520	19,038	-	-	-
600 - Other Objects						
690 - Grant Indirect Costs	5,750	-	15,952	-	-	-
Total Function 3300:	121,190	75,466	222,956	4,017	4,017	4,017
3500 - Custody and Care of Children						
100 - Salaries						
111 - Reg Salaries - Licensed	-	0	-	-	-	-
112 - Reg Salaries-Classified	383,252	419,078	603,406	10.00	733,734	11.00
113 - Reg Salaries-Administration	117,650	158,467	168,560	1.50	174,123	1.50
132 - Additional Pay-Classified	5,066	2,250	5,000	-	1,500	-
Total Object 100:	505,968	579,794	776,966	11.50	909,357	12.50
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	-	30,591	-	226	-
213 - PERS UAL	38,484	46,926	78,863	-	49,149	-
216 - OPSRP	49,218	72,568	79,859	-	206,537	-
220 - Social Security	38,737	44,794	59,439	-	69,566	-
231 - Workers' Compensation	3,012	5,145	7,761	-	9,093	-
232 - Unemployment Insurance	3,022	2,621	10,878	-	4,550	-
233 - PFMLI	-	2,699	5,204	-	3,638	-
241 - Insurance Allocation	122,918	151,219	228,455	-	222,493	-
243 - Professional Development	2,455	968	9,000	-	9,001	-
249 - TSA	(230)	-	-	-	-	-
Total Object 200:	257,616	326,941	510,050	574,253	574,253	574,253
300 - Purchased Services						
312 - Instructional Program Improve Services	6,524	1,591	16,001	-	5,000	-
319 - Other Prof/Tech Svcs	74,020	89,051	565,504	-	347,433	-
324 - Rent/Lease	21,620	27,240	16,900	-	36,404	-
341 - Travel-Local	1,355	4,138	7,500	-	4,000	-
342 - Travel-Conference	7,158	6,142	20,000	-	6,600	-
345 - Pool Cars	-	31	-	-	-	-
351 - Telephone	1,073	1,326	1,600	-	1,000	-

Clackamas ESD

Requirements Report

Special Revenue Funds

Total: \$52,534,369

200	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
353 - Postage	-	-	3,000	2,000	2,000	2,000
354 - Advertising	2,750	-	3,000	2,000	2,000	2,000
355 - Printing-Department	3,059	2,959	4,000	1,000	1,000	1,000
356 - Printing-Copy Machine	-	-	3,000	2,000	2,000	2,000
358 - Recruitment of Employees	-	4,811	5,000	-	-	-
389 - Non Instructional Professional Services	18,100	3,553	24,000	11,300	11,300	11,300
Total Object 300:	135,659	140,840	669,505	418,737	418,737	418,737
400 - Supplies and Materials						
410 - Supplies	14,136	5,196	8,999	7,500	7,500	7,500
411 - Supplies	1,305	3,508	27,000	-	-	-
460 - Non-Consumable Supplies	46,105	81	10,000	2,500	2,500	2,500
470 - Computer Software	744	5,912	4,000	4,830	4,830	4,830
480 - Computer Hardware	4,476	-	4,500	1,635	1,635	1,635
Total Object 400:	66,767	14,697	54,499	16,465	16,465	16,465
600 - Other Objects						
640 - Dues & Fees	1,129	1,569	6,500	3,000	3,000	3,000
690 - Grant Indirect Costs	48,109	51,588	88,502	82,338	82,338	82,338
Total Object 600:	49,238	53,157	95,002	85,338	85,338	85,338
Total Function 3500:	1,015,248	1,115,428	2,106,022	11.50	2,004,150	12.50
5300 - Payments to LEA`s						
700 - Transfers						
720 - Transits	15,279	-	-	10,000	10,000	10,000
5350 - Payments to Other LEA`s						
300 - Purchased Services						
389 - Non Instructional Professional Services	1,094,260	-	-	-	-	-
700 - Transfers						
720 - Transits	32,777,594	1,457,284	2,414,082	3,168,385	3,168,385	3,168,385
Total Function 5350:	33,871,854	1,457,284	2,414,082	3,168,385	3,168,385	3,168,385
Total Fund 200:	74,394,653	41,545,009	51,532,228	308.65	52,534,369	339.30
					52,534,369	339.30
					52,534,369	339.30

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

<u>Resources</u>		<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Adopted 2025-2026</u>
Local Sources	1000	\$ 2,233,164	\$ 2,224,068	\$ 2,005,284	\$ 2,084,857
Bond Proceeds	5100	-	-	-	-
Interfund Transfers	5200	-	-	-	-
Beginning Fund Balance	5400	<u>1,141,007</u>	<u>1,518,972</u>	<u>1,550,000</u>	<u>1,550,000</u>
		<u><u>\$ 3,374,170</u></u>	<u><u>\$ 3,743,040</u></u>	<u><u>\$ 3,555,284</u></u>	<u><u>\$ 3,634,857</u></u>

Requirements

Long-Term Debt Service	5100	\$ 1,855,198	\$ 1,928,572	\$ 2,005,284	\$ 2,084,857
PERS UAL Lump Sum Payment	5400	-	-	-	-
Contingency	6100	-	-	-	-
Unappropriated Ending Fund Balance	7000	1,518,972	1,814,468	1,550,000	1,550,000
		<u><u>\$ 3,374,170</u></u>	<u><u>\$ 3,743,040</u></u>	<u><u>\$ 3,555,284</u></u>	<u><u>\$ 3,634,857</u></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, 2025 through June 30, 2026

DESCRIPTION	DATE	PRINCIPAL	INTEREST	TOTAL
2005 Debt Obligation				
- PERS UAL	12/31/2025		117,428	117,428
- PERS UAL	6/30/2026	1,850,000	117,429	1,967,429
			234,857	2,084,857

Clackamas ESD

Resources Report

Debt Service Funds

Total: \$3,634,857

300	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	\$	\$	\$
1000 - Revenue From Local Sources						
1510 - Earnings-LGIP Investments	33,757	55,466	-	75,000	75,000	75,000
1970 - Services-Other Funds	2,199,407	2,168,602	2,005,284	2,009,857	2,009,857	2,009,857
Total Object 1000:	2,233,164	2,224,067	2,005,284	2,084,857	2,084,857	2,084,857
5000 - Other Sources						
5400 - Beginning Fund Balance	-	-	1,550,000	1,550,000	1,550,000	1,550,000
9700 - Fund Balance						
9770 - Unreserved Fund Balance	1,141,007	1,518,972	-	-	-	-
Total Fund 300:	3,374,170	3,743,039	3,555,284	3,634,857	3,634,857	3,634,857

Clackamas ESD

Requirements Report

Debt Service Funds

Total: \$1,550,000

300	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	\$	\$	\$
5110 - Long-Term Debt Service						
600 - Other Objects						
610 - Principal	1,400,000	1,540,000	1,690,000	1,850,000	1,850,000	1,850,000
621 - Regular Interest	455,198	388,572	315,284	234,857	234,857	234,857
Total Object 600:	1,855,198	1,928,572	2,005,284	2,084,857	2,084,857	2,084,857
Total Function 5110:	1,855,198	1,928,572	2,005,284	2,084,857	2,084,857	2,084,857
800 - Other Uses of Funds						
810 - Planned Reserve	-	-	-	1,550,000	1,550,000	1,550,000
7000 - Unappropriated Ending Fund Balance						
800 - Other Uses of Funds						
820 - Reserved for Next Year	-	-	1,550,000	-	-	-
Total Fund 300:	1,855,198	1,928,572	3,555,284	3,634,857	3,634,857	3,634,857

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

<u>Resources</u>		<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Adopted 2025-2026</u>
Local Sources	1000	\$ 3,000	\$ 278,349	\$ -	\$ -
Loan Proceeds	5100	-	9,022,576	1,500,000	2,500,000
Interfund Transfers	5200	-	-	1,500,000	1,000,000
Sale of Assets	5300	-	-	-	-
Beginning Fund Balance	5400	<u>1,412,368</u>	<u>516,157</u>	<u>4,500,000</u>	<u>-</u>
		<u><u>\$ 1,415,368</u></u>	<u><u>\$ 9,817,082</u></u>	<u><u>\$ 7,500,000</u></u>	<u><u>\$ 3,500,000</u></u>
 <u>Requirements</u>					
Support Services	2000	\$ -	\$ -	\$ -	\$ -
Facility Acquisition and Construction	4000	\$ 899,211	\$ 7,021,504	\$ 7,500,000	\$ 3,500,000
Long-Term Debt Service	5100	-	-	-	-
Unappropriated Ending Fund Balance	7000	<u>516,157</u>	<u>2,795,578</u>	<u>-</u>	<u>-</u>
		<u><u>\$ 1,415,368</u></u>	<u><u>\$ 9,817,082</u></u>	<u><u>\$ 7,500,000</u></u>	<u><u>\$ 3,500,000</u></u>

**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: Loan proceeds/ Transfers from other funds/ Energy Trust Incentives/Sale of Surplus Land, Structures, Equipment

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 was completed in the Summer of 2024 and welcomed students in September of 2024. 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 was also completed in Summer 2024.

Clackamas ESD

Resources Report

Capital Projects Fund

Total: \$3,500,000

400	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
	\$	\$	\$	\$	\$	\$
1000 - Revenue From Local Sources						
1510 - Earnings-LGIP Investments	-	278,349	-	-	-	-
1999 - Miscellaneous Revenue	3,000	-	-	-	-	-
Total Object 1000:	3,000	278,349	-	-	-	-
5000 - Other Sources						
5150 - Loan Receipts	-	9,022,576	1,550,000	2,500,000	2,500,000	2,500,000
5200 - Interfund Transfers	-	-	1,550,000	1,000,000	1,000,000	1,000,000
5400 - Beginning Fund Balance	-	-	4,500,000	-	-	-
Total Object 5000:	-	9,022,576	7,500,000	3,500,000	3,500,000	3,500,000
9700 - Fund Balance						
9770 - Unreserved Fund Balance	1,412,368	516,157	-	-	-	-
Total Fund 400:	1,415,368	9,817,081	7,500,000	3,500,000	3,500,000	3,500,000

Clackamas ESD

Requirements Report

Capital Projects Funds

Total: \$3,500,000

400	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
4150 - Bldg Acquisition/Construction Improvement						
300 - Purchased Services						
322 - Repair and Maintenance	2,000	7,657	-	-	-	-
324 - Rent/Lease	-	60,229	-	-	-	-
354 - Advertising	-	624	-	-	-	-
382 - Legal Services	203	-	-	-	-	-
389 - Non Instructional Professional Services	815,592	324,211	150,000	150,000	150,000	150,000
Total Object 300:	817,795	392,720	150,000	150,000	150,000	150,000
400 - Supplies and Materials						
410 - Supplies	639	-	-	-	-	-
460 - Non-Consumable Supplies	-	100,086	-	-	-	-
480 - Computer Hardware	-	84,294	-	-	-	-
Total Object 400:	639	184,381	-	-	-	-
500 - Capital Outlay						
520 - Building Acquisition	-	-	2,000,000	2,000,000	2,000,000	2,000,000
525 - Building Remodeling	-	6,237,231	5,200,000	1,200,000	1,200,000	1,200,000
540 - Depreciable Equipment	36,798	-	100,000	100,000	100,000	100,000
Total Object 500:	36,798	6,237,231	7,300,000	3,300,000	3,300,000	3,300,000
600 - Other Objects						
640 - Dues & Fees	43,979	146,479	50,000	50,000	50,000	50,000
651 - Liability Insurance	-	60,693	-	-	-	-
Total Object 600:	43,979	207,172	50,000	50,000	50,000	50,000
Total Function 4150:	899,211	7,021,504	7,500,000	3,500,000	3,500,000	3,500,000
Total Fund 400:	899,211	7,021,504	7,500,000	3,500,000	3,500,000	3,500,000

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

Resources		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Adopted 2025-2026
Local Sources	1000	\$ 3,487,727	\$ 4,242,918	\$ 4,078,183	\$ 4,124,328
State Sources	3000	-	-	-	-
Federal Sources	4000	609,698	904,452	618,575	660,127
Lease Subscriptions	5100	8,795	-	-	-
Interfund Transfers	5200	-	-	-	125,000
Gain/Loss of Sale of Assets	5300	-	-	-	-
Beginning Fund Balance	5400	<u>1,702,814</u>	<u>2,359,199</u>	<u>1,357,749</u>	<u>2,578,681</u>
		<u>\$ 5,809,034</u>	<u>\$ 7,506,569</u>	<u>\$ 6,054,507</u>	<u>\$ 7,488,136</u>
Requirements					
Instruction	1000	\$ 764	\$ 376	\$ 127,487	\$ 131,312
Support Services	2000	2,942,956	3,256,282	5,427,020	6,256,824
Long-Term Debt Service	5100	-	50,654	-	80,000
Transfer of Funds	5200	-	-	-	220,000
Payments to LEAs	5300	506,115	492,527	500,000	800,000
Unappropriated Fund Balance	7000	2,359,199	3,706,730	-	-
		<u>\$ 5,809,034</u>	<u>\$ 7,506,569</u>	<u>\$ 6,054,507</u>	<u>\$ 7,488,136</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 provided for the repair of district computers, printers, projectors, and other miscellaneous electronic equipment with the cost of the program being recovered from school districts. This program was closed in 2024-25. The remaining funds will be transferred to another fund in 2025-26.

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 that benefit school districts and non-profit organizations in Oregon including such enterprises as fee-based contract technology training.

FUNDING SOURCES: Contract / LEA

533: SSA MISCELANEOUS GRANTS

PROGRAM DESCRIPTION: This fund collects fees for the paraprofessional testing. School districts across the county utilize this service for testing of paraprofessional candidates. This test is administered by our Teaching & Learning Department.

FUNDING SOURCES: Payments from school districts

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 Fund

Total: \$7,488,136

500	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
1000 - Revenue From Local Sources						
1941 - Services Provided Lea's	3,375,333	4,008,530	4,068,124	3,943,469	3,943,469	3,943,469
1960 - Prior Year Expenses Recovery	3,656	-	-	-	-	-
1970 - Services-Other Funds	68,403	22,188	5,000	-	-	-
1999 - Miscellaneous Revenue	40,334	212,197	5,059	180,859	180,859	180,859
Total Object 1000:	3,487,727	4,242,915	4,078,183	4,124,328	4,124,328	4,124,328
4000 - Revenue From Federal Sources						
4202 - Medicaid Revenue	609,698	904,452	618,575	660,127	660,127	660,127
5000 - Other Sources						
5160 - Lease Purchase Receipts	8,795	-	-	-	-	-
5200 - Interfund Transfers	-	-	-	125,000	125,000	125,000
5400 - Beginning Fund Balance	-	-	1,203,817	65,000	65,000	65,000
Total Object 5000:	8,795	-	1,203,817	190,000	190,000	190,000
9700 - Fund Balance						
9770 - Unreserved Fund Balance	1,702,814	2,359,199	-	2,513,681	2,513,681	2,513,681
Total Fund 500:	5,809,034	7,506,566	5,900,575	7,488,136	7,488,136	7,488,136

Clackamas ESD

Requirements Report

Enterprise Fund

Total: \$7,488,136

500	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
1222 - LEEP Instruction						
200 - Associated Payroll Costs						
243 - Professional Development	-	194	-	-	-	-
300 - Purchased Services						
341 - Travel-Local	-	182	-	-	-	-
355 - Printing-Department	18	-	-	-	-	-
389 - Non Instructional Professional Services	-	-	26,987	27,797	27,797	27,797
Total Object 300:	18	182	26,987	27,797	27,797	27,797
400 - Supplies and Materials						
410 - Supplies	-	-	500	515	515	515
600 - Other Objects						
640 - Dues & Fees	446	-	100,000	103,000	103,000	103,000
651 - Liability Insurance	300	-	-	-	-	-
Total Object 600:	746	-	100,000	103,000	103,000	103,000
Total Function 1222:	764	376	127,487	131,312	131,312	131,312
2213 - Curriculum Development						
300 - Purchased Services						
312 - Instructional Program Improve Services	-	61,252	30,000	70,900	70,900	70,900
319 - Other Prof/Tech Svcs	10,800	1,200	125,500	183,765	183,765	183,765
324 - Rent/Lease	-	40,000	-	40,000	40,000	40,000
342 - Travel-Conference	-	-	22,500	40,675	40,675	40,675
355 - Printing-Department	-	-	8,000	8,240	8,240	8,240
356 - Printing-Copy Machine	-	-	5,000	5,150	5,150	5,150
389 - Non Instructional Professional Services	-	-	-	40,000	40,000	40,000
Total Object 300:	10,800	102,452	191,000	388,730	388,730	388,730
400 - Supplies and Materials						
410 - Supplies	-	370	330,000	547,365	547,365	547,365
460 - Non-Consumable Supplies	-	612	2,000	20,060	20,060	20,060
470 - Computer Software	-	-	2,000	2,060	2,060	2,060
Total Object 400:	-	982	334,000	569,485	569,485	569,485

Clackamas ESD
Requirements Report
 Enterprise Fund
 Total: \$7,488,136

500	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
600 - Other Objects						
640 - Dues & Fees	-	-	15,000	15,450	15,450	15,450
Total Function 2213:	10,800	103,434	540,000	973,665	973,665	973,665
2219 - Other Improvement of Instruction						
100 - Salaries						
113 - Reg Salaries-Administration	-	-	-	39,172 0.30	39,172 0.30	39,172 0.30
200 - Associated Payroll Costs						
213 - PERS UAL	-	-	-	2,938	2,938	2,938
216 - OPSRP	-	-	-	8,912	8,912	8,912
220 - Social Security	-	-	-	2,997	2,997	2,997
231 - Workers' Compensation	-	-	-	392	392	392
232 - Unemployment Insurance	-	-	-	196	196	196
233 - PFMLI	-	-	-	157	157	157
Total Object 200:	-	-	-	15,592	15,592	15,592
300 - Purchased Services						
312 - Instructional Program Improve Services	-	-	28,000	22,180	22,180	22,180
319 - Other Prof/Tech Svcs	-	4,500	28,000	28,000	28,000	28,000
Total Object 300:	-	4,500	56,000	50,180	50,180	50,180
400 - Supplies and Materials						
410 - Supplies	-	-	-	8,074	8,074	8,074
Total Function 2219:	-	4,500	56,000	113,018 0.30	113,018 0.30	113,018 0.30
2229 - Technical Services						
100 - Salaries						
112 - Reg Salaries-Classified	72,894	86,908	153,218 2.00	-	-	-
124 - Temporary-Classified	19,820	64,785	50,000	-	-	-
132 - Additional Pay-Classified	-	926	10,000	-	-	-
Total Object 100:	92,714	152,618	213,218 2.00	-	-	-

Clackamas ESD

Requirements Report

Enterprise Fund

Total: \$7,488,136

500	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	3,092	9,600	9,054	-	-	-
213 - PERS UAL	7,857	12,516	21,641	-	-	-
216 - OPSRP	8,806	11,893	20,746	-	-	-
220 - Social Security	7,076	11,633	16,312	-	-	-
231 - Workers' Compensation	2,478	6,731	8,171	-	-	-
232 - Unemployment Insurance	545	703	2,985	-	-	-
233 - PFMLI	-	764	1,428	-	-	-
241 - Insurance Allocation	9,167	9,555	40,141	-	-	-
243 - Professional Development	-	-	1,545	-	-	-
Total Object 200:	39,020	63,395	122,023	-	-	-
300 - Purchased Services						
322 - Repair and Maintenance	(439)	-	-	-	-	-
324 - Rent/Lease	16,379	18,836	15,000	-	-	-
345 - Pool Cars	24	-	-	-	-	-
355 - Printing-Department	0	-	25	-	-	-
356 - Printing-Copy Machine	-	-	50	-	-	-
389 - Non Instructional Professional Services	-	-	5,600	-	-	-
Total Object 300:	15,964	18,836	20,675	-	-	-
400 - Supplies and Materials						
410 - Supplies	212,550	246,903	300,000	-	-	-
470 - Computer Software	-	50	2,000	-	-	-
Total Object 400:	212,550	246,953	302,000	-	-	-
500 - Capital Outlay						
540 - Depreciable Equipment	1,843	-	-	-	-	-
600 - Other Objects						
610 - Principal	936	-	-	-	-	-
651 - Liability Insurance	300	-	-	-	-	-
Total Object 600:	1,236	-	-	-	-	-
Total Function 2229:	363,328	481,802	657,916	2.00	-	-

Clackamas ESD

Requirements Report

Enterprise Fund

Total: \$7,488,136

500	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
\$	\$	\$	\$	\$	\$	\$
2574 - Printing Services						
100 - Salaries						
112 - Reg Salaries-Classified	93,298	108,655	109,028	1.75	117,059	1.75
132 - Additional Pay-Classified	1,817	2,441	-	-	-	-
Total Object 100:	95,116	111,096	109,028	1.75	117,059	1.75
200 - Associated Payroll Costs						
213 - PERS UAL	8,578	9,251	11,066	-	8,780	8,780
216 - OPSRP	11,475	15,042	14,762	-	26,630	26,630
220 - Social Security	7,274	8,499	8,340	-	8,955	8,955
231 - Workers' Compensation	1,996	4,615	3,465	-	3,665	3,665
232 - Unemployment Insurance	565	507	1,526	-	586	586
233 - PFMLI	-	534	731	-	468	468
241 - Insurance Allocation	25,875	25,608	27,113	-	37,239	37,239
243 - Professional Development	-	-	795	-	-	-
Total Object 200:	55,764	64,057	67,798	-	86,323	86,323
300 - Purchased Services						
322 - Repair and Maintenance	-	668	50,000	-	50,000	50,000
324 - Rent/Lease	41,372	85,925	100,000	-	100,000	100,000
356 - Printing-Copy Machine	32,023	35,188	-	-	-	-
389 - Non Instructional Professional Services	802	-	-	-	-	-
Total Object 300:	74,196	121,782	150,000	-	150,000	150,000
400 - Supplies and Materials						
410 - Supplies	134,682	103,635	129,650	-	134,043	134,043
470 - Computer Software	-	700	-	-	-	-
Total Object 400:	134,682	104,335	129,650	-	134,043	134,043
600 - Other Objects						
651 - Liability Insurance	1,201	-	-	-	-	-
660 - Depreciation Expense	-	-	2,500	-	2,575	2,575
Total Object 600:	1,201	-	2,500	-	2,575	2,575
Total Function 2574:	360,959	401,271	458,976	1.75	490,000	1.75

Clackamas ESD
Requirements Report
 Enterprise Fund
 Total: \$7,488,136

500	2022/23	2023/24	2024/25		2025/26		2025/26		2025/26	
Major Object - Object	Actuals	Actuals	Adopted		Proposed		Approved		Adopted	
Major Object - Object	\$	\$	\$		\$		\$		\$	
2660 - Technology Services										
100 - Salaries										
112 - Reg Salaries-Classified	522,269	555,878	740,236	8.34	700,892	7.35	700,892	7.35	700,892	7.35
113 - Reg Salaries-Administration	23,015	166,136	191,255	1.25	213,457	1.35	213,457	1.35	213,457	1.35
124 - Temporary-Classified	36,429	128	118,000		118,000		118,000		118,000	
132 - Additional Pay-Classified	3,417	854	8,000		8,000		8,000		8,000	
Total Object 100:	585,130	722,995	1,057,491	9.59	1,040,349	8.70	1,040,349	8.70	1,040,349	8.70
200 - Associated Payroll Costs										
211 - PERS Tier 1/2	20,041	16,791	36,356		47,053		47,053		47,053	
213 - PERS UAL	61,441	51,696	107,334		78,026		78,026		78,026	
216 - OPSRP	54,831	73,611	91,215		183,414		183,414		183,414	
220 - Social Security	43,566	56,118	80,899		79,587		79,587		79,587	
231 - Workers' Compensation	3,309	6,380	10,384		10,215		10,215		10,215	
232 - Unemployment Insurance	3,402	3,229	14,805		5,201		5,201		5,201	
233 - PFMLI	-	3,366	7,083		4,161		4,161		4,161	
241 - Insurance Allocation	130,716	158,846	211,788		193,564		193,564		193,564	
243 - Professional Development	15,480	4,299	10,000		10,000		10,000		10,000	
Total Object 200:	332,786	374,335	569,864		611,221		611,221		611,221	
300 - Purchased Services										
312 - Instructional Program Improve Services	248	-	3,705		3,816		3,816		3,816	
322 - Repair and Maintenance	187,462	149,260	220,000		226,600		226,600		226,600	
324 - Rent/Lease	114,651	86,509	115,200		118,656		118,656		118,656	
325 - Electricity	95,138	96,033	120,000		134,400		134,400		134,400	
341 - Travel-Local	-	391	500		515		515		515	
342 - Travel-Conference	-	9,783	15,500		15,965		15,965		15,965	
345 - Pool Cars	271	253	3,070		3,162		3,162		3,162	

Clackamas ESD
Requirements Report
Enterprise Fund
Total: \$7,488,136

500	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
351 - Telephone	37,239	34,583	50,000	51,500	51,500	51,500
355 - Printing-Department	1,491	1,242	2,225	2,292	2,292	2,292
356 - Printing-Copy Machine	-	-	750	773	773	773
357 - Computer Phone Lines	36,060	36,060	65,000	66,950	66,950	66,950
386 - Data Processing Services	90,998	99,118	138,000	158,240	158,240	158,240
389 - Non Instructional Professional Services	74,367	61,700	123,000	126,690	126,690	126,690
390 - Other Purchased Services	-	-	-	25,000	25,000	25,000
391 - Disaster Recovery	-	-	25,000	25,750	25,750	25,750
Total Object 300:	637,925	574,932	881,950	960,309	960,309	960,309
400 - Supplies and Materials						
410 - Supplies	8,794	8,037	25,600	26,368	26,368	26,368
411 - Supplies	-	122,706	-	150,000	150,000	150,000
460 - Non-Consumable Supplies	3,834	599	25,100	25,853	25,853	25,853
470 - Computer Software	200,417	202,092	366,075	310,360	310,360	310,360
480 - Computer Hardware	393,707	181,042	560,000	576,800	576,800	576,800
Total Object 400:	606,752	514,476	976,775	1,089,381	1,089,381	1,089,381
500 - Capital Outlay						
540 - Depreciable Equipment	6,952	-	-	-	-	-
551 - Depreciable Technology	-	35,341	200,000	950,000	950,000	950,000
Total Object 500:	6,952	35,341	200,000	950,000	950,000	950,000
600 - Other Objects						
610 - Principal	48,569	-	-	-	-	-
640 - Dues & Fees	3,000	-	8,000	8,240	8,240	8,240
651 - Liability Insurance	7,163	10,934	8,960	9,229	9,229	9,229
Total Object 600:	58,732	10,934	16,960	17,469	17,469	17,469
Total Function 2660:	2,228,277	2,233,013	3,703,040	9.59	4,668,729	8.70
				8.70	4,668,729	8.70
					8.70	4,668,729

Clackamas ESD

Requirements Report

Enterprise Fund

Total: \$7,488,136

500	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
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	-	0	-	-	-	-
232 - Unemployment Insurance	-	0	-	-	-	-
233 - PFMLI	-	0	-	-	-	-
243 - Professional Development	-	-	300	300	300	300
Total Object 200:	-	15	300	300	300	300
300 - Purchased Services						
324 - Rent/Lease	-	10,000	788	812	812	812
389 - Non Instructional Professional Services	(20,408)	22,204	-	-	-	-
600 - Other Objects						
640 - Dues & Fees	-	-	10,000	10,300	10,300	10,300
Total Function 2669:	(20,408)	32,264	11,088	11,412	11,412	11,412
5110 - Long-Term Debt Service						
600 - Other Objects						
610 - Principal	-	44,519	-	60,000	60,000	60,000
620 - Interest	-	6,135	-	20,000	20,000	20,000
Total Object 600:	-	50,654	-	80,000	80,000	80,000
Total Function 5110:	-	50,654	-	80,000	80,000	80,000
5200 - Transfers of Funds						
700 - Transfers						
700 - Transfers	-	-	-	95,000	95,000	95,000
710 - Interfund Transfer	-	-	-	125,000	125,000	125,000
Total Object 700:	-	-	-	220,000	220,000	220,000
Total Function 5200:	-	-	-	220,000	220,000	220,000

Clackamas ESD
Requirements Report
 Enterprise Fund
 Total: \$7,488,136

500	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
5350 - Payments to Other LEA's						
700 - Transfers						
720 - Transits	506,115	492,527	500,000	800,000	800,000	800,000
Total Fund 500:	3,449,835	3,799,841	6,054,507 13.34	7,488,136 10.75	7,488,136 10.75	7,488,136 10.75

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

<u>Resources</u>		<u>Actual 2022-2023</u>	<u>Actual 2023-2024</u>	<u>Adopted 2024-2025</u>	<u>Adopted 2025-2026</u>
Local Sources	1000	\$ 1,536,635	\$ 1,751,520	\$ 3,223,066	\$ 3,415,530
Federal Sources	4000	-	-	-	-
Interfund Transfers	5200	-	-	-	-
Other Financing Sources	5100	301	-	-	-
Sale of/Compensation Loss of Assets	5300	-	510	-	-
Beginning Fund Balance	5400	<u>802,580</u>	<u>755,401</u>	<u>800,076</u>	<u>428,148</u>
		<u><u>\$ 2,339,516</u></u>	<u><u>\$ 2,507,431</u></u>	<u><u>\$ 4,023,142</u></u>	<u><u>\$ 3,843,678</u></u>
<u>Requirements</u>					
Support Services	2000	\$ 1,584,116	\$ 2,166,911	\$ 3,543,249	\$ 3,593,678
Transfer of Funds	5200	-	-	450,000	250,000
Contingency	6100	-	-	-	-
Unappropriated Fund Balance	7000	<u>755,400</u>	<u>340,520</u>	<u>29,893</u>	<u>-</u>
		<u><u>\$ 2,339,516</u></u>	<u><u>\$ 2,507,431</u></u>	<u><u>\$ 4,023,142</u></u>	<u><u>\$ 3,843,678</u></u>

**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 carpool for business purposes only. Presently, the carpool has vehicles assigned to programs as well as 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: \$3,843,678

600	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
1000 - Revenue From Local Sources						
1910 - Rentals	725,000	847,440	910,473	1,010,659	1,010,659	1,010,659
1941 - Services Provided Lea's	251,476	246,482	-	-	-	-
1960 - Prior Year Expenses Recovery	-	-	-	300,000	300,000	300,000
1970 - Services-Other Funds	519,174	601,468	2,197,700	1,990,391	1,990,391	1,990,391
1999 - Miscellaneous Revenue	40,985	56,130	114,893	114,480	114,480	114,480
Total Object 1000:	1,536,635	1,751,520	3,223,066	3,415,530	3,415,530	3,415,530
5000 - Other Sources						
5160 - Lease Purchase Receipts	301	-	-	-	-	-
5350 - Gain/Loss Fix Asset Disp	-	510	-	-	-	-
5400 - Beginning Fund Balance	-	-	800,076	197,503	197,503	197,503
Total Object 5000:	301	510	800,076	197,503	197,503	197,503
9700 - Fund Balance						
9770 - Unreserved Fund Balance	802,580	755,400	-	230,645	230,645	230,645
Total Fund 600:	2,339,516	2,507,431	4,023,142	3,843,678	3,843,678	3,843,678

Clackamas ESD
Requirements Report
Internal Service Funds
Total: \$3,843,678

600	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
\$	\$	\$	\$	\$	\$	\$
2410 - School Principal						
100 - Salaries						
112 - Reg Salaries-Classified	-	-	-	35,640 0.94	35,640 0.94	35,640 0.94
113 - Reg Salaries-Administration	-	-	131,969 1.00	146,727 1.00	146,727 1.00	146,727 1.00
Total Object 100:	-	-	131,969 1.00	182,367 1.94	182,367 1.94	182,367 1.94
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	-	-	38,046	38,046	38,046
213 - PERS UAL	-	-	13,395	11,005	11,005	11,005
216 - OPSRP	-	-	17,869	8,108	8,108	8,108
220 - Social Security	-	-	10,096	13,951	13,951	13,951
231 - Workers' Compensation	-	-	1,320	1,823	1,823	1,823
232 - Unemployment Insurance	-	-	1,848	912	912	912
233 - PFMLI	-	-	884	730	730	730
241 - Insurance Allocation	-	-	30,000	28,311	28,311	28,311
Total Object 200:	-	-	75,412	102,886	102,886	102,886
Total Function 2410:	-	-	207,381 1.00	285,253 1.94	285,253 1.94	285,253 1.94
2520 - Fiscal Services						
200 - Associated Payroll Costs						
232 - Unemployment Insurance	-	42,036	-	-	-	-
300 - Purchased Services						
312 - Instructional Program Improve Services	525	-	-	-	-	-
322 - Repair and Maintenance	2,361	26,812	60,000	41,800	41,800	41,800
389 - Non Instructional Professional Services	-	297	420,000	48,200	48,200	48,200
Total Object 300:	2,886	27,109	480,000	90,000	90,000	90,000
400 - Supplies and Materials						
410 - Supplies	-	856	-	-	-	-
460 - Non-Consumable Supplies	4,852	-	110,000	-	-	-
Total Object 400:	4,852	856	110,000	-	-	-

Clackamas ESD
Requirements Report
Internal Service Funds
Total: \$3,843,678

600	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
600 - Other Objects						
640 - Dues & Fees	33,380	310,988	-	300,000	300,000	300,000
700 - Transfers						
720 - Transits	120,461	-	-	-	-	-
Total Function 2520:	161,579	380,988	590,000	390,000	390,000	390,000
2540 - Care & Upkeep of Bldgs						
100 - Salaries						
112 - Reg Salaries-Classified	50,179	86,895	104,166 1.90	55,816 1.00	55,816 1.00	55,816 1.00
113 - Reg Salaries-Administration	-	19,295	116,673 1.50	71,309 0.80	71,309 0.80	71,309 0.80
132 - Additional Pay-Classified	1,216	-	-	-	-	-
Total Object 100:	51,396	106,190	220,839 3.40	127,125 1.80	127,125 1.80	127,125 1.80
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	7,668	8,309	16,582	-	-	-
213 - PERS UAL	4,699	8,325	22,414	9,534	9,534	9,534
216 - OPSRP	192	7,510	16,195	28,920	28,920	28,920
220 - Social Security	3,720	7,719	16,895	9,726	9,726	9,726
231 - Workers' Compensation	299	950	2,208	1,271	1,271	1,271
232 - Unemployment Insurance	290	464	3,093	636	636	636
233 - PFMLI	-	454	1,479	508	508	508
241 - Insurance Allocation	22,685	34,545	55,311	26,382	26,382	26,382
243 - Professional Development	-	-	1,875	1,875	1,875	1,875
Total Object 200:	39,553	68,276	136,052	78,852	78,852	78,852
300 - Purchased Services						
312 - Instructional Program Improve Services	1,233	580	-	-	-	-
321 - Cleaning Services	23,348	32,709	140,000	61,800	61,800	61,800
322 - Repair and Maintenance	237,726	261,946	163,711	502,994	502,994	502,994
324 - Rent/Lease	-	6,810	5,000	5,150	5,150	5,150
325 - Electricity	81,775	78,009	121,000	146,220	146,220	146,220
326 - Heating Fuel	31,041	20,093	66,619	56,994	56,994	56,994
327 - Water & Sewer	29,382	31,917	29,000	38,480	38,480	38,480
328 - Garbage	8,693	14,550	10,000	24,200	24,200	24,200

Clackamas ESD
Requirements Report
Internal Service Funds
Total: \$3,843,678

600	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
329 - Other Property Services	1,940	2,371	5,000	5,150	5,150	5,150
345 - Pool Cars	5,000	5,000	-	5,000	5,000	5,000
351 - Telephone	-	-	16,000	5,000	5,000	5,000
353 - Postage	11,041	10,044	15,000	15,450	15,450	15,450
355 - Printing-Department	110	572	750	773	773	773
356 - Printing-Copy Machine	-	-	150	155	155	155
386 - Data Processing Services	2,141	2,442	500	1,015	1,015	1,015
389 - Non Instructional Professional Services	23,498	45,596	33,911	38,928	38,928	38,928
Total Object 300:	456,927	512,639	606,641	907,309	907,309	907,309
400 - Supplies and Materials						
410 - Supplies	10,229	25,074	20,255	43,608	43,608	43,608
414 - Operational Supplies	5,049	5,957	11,000	11,330	11,330	11,330
460 - Non-Consumable Supplies	-	27,292	2,000	2,810	2,810	2,810
Total Object 400:	15,278	58,323	33,255	57,748	57,748	57,748
500 - Capital Outlay						
520 - Building Acquisition	-	-	32,000	32,960	32,960	32,960
540 - Depreciable Equipment	-	-	50,000	51,500	51,500	51,500
Total Object 500:	-	-	82,000	84,460	84,460	84,460
600 - Other Objects						
640 - Dues & Fees	1,532	245	500	515	515	515
651 - Liability Insurance	202,839	88,019	164,184	205,110	205,110	205,110
Total Object 600:	204,371	88,264	164,684	205,625	205,625	205,625
Total Function 2540:	767,525	833,691	1,243,471	1,461,119	1,461,119	1,461,119
2545 - Car Pool			3.40	1.80	1.80	1.80
300 - Purchased Services						
322 - Repair and Maintenance	13,251	10,497	20,000	20,600	20,600	20,600
389 - Non Instructional Professional Services	200	-	-	-	-	-
Total Object 300:	13,451	10,497	20,000	20,600	20,600	20,600

Clackamas ESD
Requirements Report
Internal Service Funds
Total: \$3,843,678

600	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
\$	\$	\$	\$	\$	\$	\$
400 - Supplies and Materials						
415 - Gas & Oil	9,815	7,981	33,500	34,505	34,505	34,505
460 - Non-Consumable Supplies	90	215	-	-	-	-
Total Object 400:	9,905	8,196	33,500	34,505	34,505	34,505
500 - Capital Outlay						
552 - Replacement of Vehicles	-	-	70,000	68,007	68,007	68,007
600 - Other Objects						
640 - Dues & Fees	101	-	1,000	1,030	1,030	1,030
651 - Liability Insurance	11,748	13,573	13,440	13,843	13,843	13,843
Total Object 600:	11,849	13,573	14,440	14,873	14,873	14,873
Total Function 2545:	35,205	32,266	137,940	137,985	137,985	137,985
2660 - Technology Services						
100 - Salaries						
112 - Reg Salaries-Classified	247,783	249,611	372,085 5.00	322,516 4.00	322,516 4.00	322,516 4.00
113 - Reg Salaries-Administration	(9,685)	123,407	130,922 1.00	137,521 1.00	137,521 1.00	137,521 1.00
132 - Additional Pay-Classified	77	1,176	5,000	5,000	5,000	5,000
Total Object 100:	238,174	374,194	508,007 6.00	465,037 5.00	465,037 5.00	465,037 5.00
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	-	755	755	755	755
213 - PERS UAL	21,504	31,155	51,564	34,877	34,877	34,877
216 - OPSRP	28,312	50,666	68,108	104,659	104,659	104,659
220 - Social Security	17,964	28,500	38,863	35,576	35,576	35,576
231 - Workers' Compensation	1,380	3,307	5,073	4,643	4,643	4,643
232 - Unemployment Insurance	1,404	1,669	7,112	2,326	2,326	2,326
233 - PFMLI	-	1,766	3,403	1,861	1,861	1,861
241 - Insurance Allocation	33,829	60,865	125,466	93,153	93,153	93,153
243 - Professional Development	949	1,849	4,200	4,200	4,200	4,200
Total Object 200:	105,342	179,776	304,544	282,050	282,050	282,050

Clackamas ESD
Requirements Report
Internal Service Funds
Total: \$3,843,678

600	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
\$	\$	\$	\$	\$	\$	\$
300 - Purchased Services						
322 - Repair and Maintenance	45,780	59,611	135,000	139,050	139,050	139,050
324 - Rent/Lease	10,919	12,557	12,000	12,360	12,360	12,360
341 - Travel-Local	-	-	300	309	309	309
342 - Travel-Conference	-	1,449	2,000	2,060	2,060	2,060
345 - Pool Cars	349	97	-	-	-	-
351 - Telephone	8,131	7,903	11,000	11,330	11,330	11,330
354 - Advertising	180	-	-	-	-	-
386 - Data Processing Services	32,886	37,373	65,000	66,950	66,950	66,950
389 - Non Instructional Professional Services	4,074	46,331	75,000	75,000	75,000	75,000
Total Object 300:	102,319	165,322	300,300	307,059	307,059	307,059
400 - Supplies and Materials						
410 - Supplies	674	170	4,000	4,120	4,120	4,120
460 - Non-Consumable Supplies	1,000	-	4,000	4,120	4,120	4,120
470 - Computer Software	80,337	112,142	138,000	148,161	148,161	148,161
480 - Computer Hardware	91,359	88,361	105,000	108,150	108,150	108,150
Total Object 400:	173,370	200,674	251,000	264,551	264,551	264,551
500 - Capital Outlay						
540 - Depreciable Equipment	301	-	-	-	-	-
600 - Other Objects						
610 - Principal	301	-	-	-	-	-
640 - Dues & Fees	-	-	200	206	206	206
651 - Liability Insurance	-	-	406	418	418	418
Total Function 2660:	619,807	919,965	1,364,457 6.00	1,319,321 5.00	1,319,321 5.00	1,319,321 5.00
5200 - Transfers of Funds						
700 - Transfers						
710 - Interfund Transfer	-	-	450,000	250,000	250,000	250,000
7000 - Unappropriated Ending Fund Balance						
800 - Other Uses of Funds						
820 - Reserved for Next Year	-	-	29,893	-	-	-
Total Fund 600:	1,584,116	2,166,911	4,023,142 10.40	3,843,678 8.74	3,843,678 8.74	3,843,678 8.74

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

<u>Resources</u>		<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
		<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
Local Sources	1000	\$ 868	\$ 381	\$ 36,597	\$ 35,402
Interfund Transfers	5200	-	-	-	-
Beginning Fund Balance	5400	<u>163,476</u>	<u>162,194</u>	<u>119,572</u>	<u>117,783</u>
		<u><u>\$ 164,344</u></u>	<u><u>\$ 162,575</u></u>	<u><u>\$ 156,169</u></u>	<u><u>\$ 153,185</u></u>
 <u>Requirements</u>					
Instruction	1000	\$ -	\$ -	\$ -	\$ -
Support Services	2000	2,151	46,671	156,169	153,185
Unappropriated Fund Balance	7000	<u>162,193</u>	<u>115,904</u>	<u>-</u>	<u>-</u>
		<u><u>\$ 164,344</u></u>	<u><u>\$ 162,575</u></u>	<u><u>\$ 156,169</u></u>	<u><u>\$ 153,185</u></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 Fund 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 and Agency Funds

Total: \$153,185

700	2022/23 Actuals	2023/24 Actuals	2024/25 Adopted	2025/26 Proposed	2025/26 Approved	2025/26 Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
1000 - Revenue From Local Sources						
1920 - Donations-Private Sources	868	381	26,597	25,402	25,402	25,402
1999 - Miscellaneous Revenue	-	-	10,000	10,000	10,000	10,000
Total Object 1000:	868	381	36,597	35,402	35,402	35,402
5000 - Other Sources						
5400 - Beginning Fund Balance	-	-	119,572	26,000	26,000	26,000
9700 - Fund Balance						
9770 - Unreserved Fund Balance	163,476	162,193	-	91,783	91,783	91,783
Total Fund 700:	164,344	162,574	156,169	153,185	153,185	153,185

Clackamas ESD
Requirements Report
Trust and Agency Funds
Total: \$153,185

700	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26
Major Object - Object	Actuals	Actuals	Adopted	Proposed	Approved	Adopted
Major Object - Object	\$	\$	\$	\$	\$	\$
2329 - Other Exec Admin Services						
300 - Purchased Services						
319 - Other Prof/Tech Svcs	-	80	-	-	-	-
400 - Supplies and Materials						
410 - Supplies	2,151	1,467	46,000	46,000	46,000	46,000
Total Function 2329:	2,151	1,547	46,000	46,000	46,000	46,000
2640 - Human Resources						
100 - Salaries						
132 - Additional Pay-Classified	-	-	36,252	36,252	36,252	36,252
134 - Additional Pay-Confidential	-	-	44,955	44,955	44,955	44,955
Total Object 100:	-	-	81,207	81,207	81,207	81,207
200 - Associated Payroll Costs						
211 - PERS Tier 1/2	-	-	12,211	12,254	12,254	12,254
213 - PERS UAL	-	-	8,207	6,091	6,091	6,091
220 - Social Security	-	-	6,180	6,212	6,212	6,212
231 - Workers' Compensation	-	-	689	690	690	690
232 - Unemployment Insurance	-	-	1,133	406	406	406
Total Object 200:	-	-	28,962	25,978	25,978	25,978
Total Function 2640:	-	-	110,169	107,185	107,185	107,185
2690 - Other Support Serv						
400 - Supplies and Materials						
470 - Computer Software	-	45,125	-	-	-	-
Total Fund 700:	2,151	46,671	156,169	153,185	153,185	153,185

**CLACKAMAS EDUCATION SERVICE DISTRICT
SUMMARY OF BUDGET APPROPRIATIONS - NET
FOR THE 2025-2026 FISCAL YEAR**

Resources		General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total All Funds
Local Sources	1000	\$ 25,500,585	\$ 14,325,408	\$ 2,084,857		\$ 4,124,328	\$ 3,415,530	\$ 35,402	\$ 49,486,110
Intermediate Sources	2000	10,000	2,904						12,904
State Sources	3000	13,368,986	31,425,931						44,794,917
Federal Sources	4000		5,897,691			660,127			6,557,818
Lease Purchase Receipts	5100				2,500,000				2,500,000
Interfund Transfers	5200	345,000			1,000,000	125,000			1,470,000
Sale of/Compensation Loss of Assets	5300	1,000,000	882,435						1,882,435
Beginning Fund Balance	5400	8,400,000		1,550,000		2,578,681	428,148	117,783	13,074,612
		<u>\$ 48,624,571</u>	<u>\$ 52,534,369</u>	<u>\$ 3,634,857</u>	<u>\$ 3,500,000</u>	<u>\$ 7,488,136</u>	<u>\$ 3,843,678</u>	<u>\$ 153,185</u>	<u>\$ 119,778,796</u>
Requirements									
Instruction	1000	11,574,810	38,268,269			131,312			49,974,391
Support Services	2000	12,559,554	8,999,548			6,256,824	3,593,678	153,185	31,562,789
Community Services	3000		2,088,167						2,088,167
Facility Acquisition and Construction	4000				3,500,000				3,500,000
Debt Service	5100	1,652,241		2,084,857		80,000			3,817,098
Interfund Transfers	5200	1,000,000				220,000	250,000		1,470,000
Payments to LEAs	5300	17,500,000	3,178,385			800,000			21,478,385
Contingency	6000	1,500,000		-					1,500,000
Unappropriated Ending Fund Balance	7000	2,837,966		1,550,000					4,387,966
		<u>\$ 48,624,571</u>	<u>\$ 52,534,369</u>	<u>\$ 3,634,857</u>	<u>\$ 3,500,000</u>	<u>\$ 7,488,136</u>	<u>\$ 3,843,678</u>	<u>\$ 153,185</u>	<u>\$ 119,778,796</u>
LESS:									
Interfund Transfers		(1,000,000)	-	-	-	(220,000)	(250,000)	-	(1,470,000)
Internal Service Fund		-	-	-	-	-	(3,593,678)	-	(3,593,678)
Unappropriated Ending Fund Balance		(2,837,966)	-	(1,550,000)	-	-	-	-	(4,387,966)
		<u>\$ 44,786,605</u>	<u>\$ 52,534,369</u>	<u>\$ 2,084,857</u>	<u>\$ 3,500,000</u>	<u>\$ 7,268,136</u>	<u>\$ -</u>	<u>\$ 153,185</u>	<u>\$ 110,327,152</u>



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, 2025 to June 30, 2026 on Wednesday, May 21, 2025, 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 14, 2025 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 19 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. 2024-459

Larry Didway, Superintendent

Clackamas Education Service District

Clackamas County



2025-26 BUDGET APPROVAL RESOLUTION

BE IT RESOLVED that the Budget Committee of Clackamas Education Service District hereby approves the 2025-26 budget in the aggregate amount of \$115,390,830, 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, 2025, 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.

A handwritten signature in blue ink that reads "Sena Benolaga". The signature is written in a cursive style and is positioned above a horizontal line.

Presiding Officer
Budget Committee
May 21, 2025

A handwritten signature in blue ink that reads "Larry Didway". The signature is written in a cursive style and is positioned above a horizontal line.

Larry Didway, Superintendent/Clerk
Clackamas Education Service District
Clackamas County, Oregon
May 21, 2025



Clackamas

EDUCATION SERVICE DISTRICT

LEAD · SERVE · INNOVATE

BOARD OF DIRECTORS
Notice of CESD Budget Hearing
Wednesday, June 18, 2025
5:45 PM
Clackamas ESD
13455 S.E. 97th Avenue
Clackamas, Oregon 97015

NOTICE IS HEREBY GIVEN that the Clackamas Education Service District Board of Directors will meet in a public Budget Hearing on Wednesday, June 18, at approximately 5:45 PM, at the Clackamas ESD offices at 13455 SE 97th Avenue, Clackamas, OR. The meeting will be held in person and broadcast on Zoom. In-person seating is limited. Requests to make patron comments must be submitted by 12:00 PM the day of the meeting by following the instructions on the CESD website.

Public Zoom Link: <https://clackesd.zoom.us/j/94898521035>

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: 948 9852 1035

Clackamas Education Service District prohibits discrimination and harassment on any basis protected by law. For full details, please refer to the complete Notice of Non-Discrimination on our website.

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.

Agenda

- I. Call to Order: Chair Linda Brown**
- II. Approve Budget Committee Meeting Minutes of May 21, 2025**
- 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 18, 2025 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, 2025 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 2023-24	Adopted Budget This Year 2024-25	Approved Budget Next Year 2025-26
Beginning Fund Balance	\$23,961,866.00	\$18,336,535.00	\$13,957,047.00
Current Year Property Taxes, other than Local Option Taxes	\$20,546,197.00	\$20,793,500.00	\$22,132,485.00
Current Year Local Option Property Taxes	\$0.00	0.00	\$0.00
Other Revenue from Local Sources	\$21,972,674.39	\$25,795,022.00	\$27,353,625.00
Revenue from Intermediate Sources	\$20,690.00	\$12,904.00	\$12,904.00
Revenue from State Sources	\$37,439,203.00	\$43,711,364.00	\$44,794,917.00
Revenue from Federal Sources	\$7,597,205.00	\$6,386,564.00	\$6,557,818.00
Interfund Transfers	\$0.00	\$1,950,000.00	\$1,470,000.00
All Other Budget Resources	\$9,023,086.00	\$3,000,000.00	\$3,500,000.00
Total Resources	\$120,560,921.00	\$119,985,889.00	\$119,778,796.00

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$29,881,826.00	\$35,142,623.00	\$37,429,211.00
Other Associated Payroll Costs	\$16,571,418.00	\$22,352,801.00	\$23,942,659.00
Purchased Services	\$14,409,859.00	\$15,235,673.00	\$12,419,654.00
Supplies & Materials	\$3,357,091.00	\$5,541,860.00	\$5,816,729.00
Capital Outlay	\$6,331,781.00	\$7,652,000.00	\$4,402,467.00
Other Objects (except debt service & interfund transfers)	\$2,336,635.00	\$2,403,029.00	\$3,114,627.00
Debt Service*	\$3,448,123.00	\$3,994,712.00	\$3,817,098.00
Interfund Transfers*	\$16,762,508.00	\$21,864,082.00	\$22,948,385.00
Operating Contingency	\$0.00	\$1,751,886.00	\$1,500,000.00
Unappropriated Ending Fund Balance & Reserves	\$27,461,680.00	4,047,223.00	\$4,387,966.00
Total Requirements	\$120,560,921.00	\$119,985,889.00	\$119,778,796.00

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$42,892,460.00	\$48,554,325.00	\$49,974,391.00
FTE	291.09	351.41	382.44
2000 Support Services	\$21,783,751.00	\$30,196,569.00	\$31,562,789.00
FTE	89.10	108.64	99.92
3000 Enterprise & Community Service	\$1,190,895.00	\$2,328,978.00	\$2,088,167.00
FTE	7.25	11.50	12.50
4000 Facility Acquisition & Construction	\$7,021,504.00	\$7,500,000.00	\$3,500,000.00
FTE	0.00	0.00	0.00
5000 Other Uses	\$16,762,508.00	\$19,914,082.00	\$21,478,385.00
5100 Debt Service*	\$3,448,123.00	\$3,994,712.00	\$3,817,098.00
5200 Interfund Transfers*	\$0.00	\$1,950,000.00	\$1,470,000.00
6000 Contingency	\$0.00	\$1,500,000.00	\$1,500,000.00
7000 Unappropriated Ending Fund Balance	\$27,461,680.00	\$4,047,223.00	\$4,387,966.00
Total Requirements	\$120,560,921.00	\$119,985,889.00	\$119,778,796.00
Total FTE	387.44	471.55	494.86

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **
 Clackamas ESD entered into a financing agreement in the amount of \$2,520,000 with a closing date of 6/5/2025. This amount is included in the Estimated Debt Outstanding as of 7/1/2025.

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*	\$ 4,935,000.00	
Other Borrowings	\$ 20,191,648.00	
Total	\$ 25,126,648.00	

**RESOLUTION ADOPTING THE BUDGET, MAKING
APPROPRIATIONS, IMPOSING AND CATEGORIZING THE TAX
FOR THE 2025-26 FISCAL YEAR**

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Clackamas Education Service District hereby adopts the Budget for 2025-26 in a total of \$119,778,796. 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, 2025, and for the purposes shown below are hereby appropriated:

General Fund

Instruction	11,574,810
Support Services	12,559,554
Debt Service	1,652,241
Transfers	1,000,000
Transit Payments to LEA's	17,500,000
Contingency	1,500,000
Total General Fund	<u>45,786,605</u>

Special Revenue Fund

Instruction	38,268,269
Support Services	8,999,548
Enterprise and Community Services	2,088,167
Transit Payments to LEA's	3,178,385
Total Special Revenue Funds	<u>52,534,369</u>

Debt Service Fund

Debt Service	2,084,857
Total Debt Service Funds	<u>2,084,857</u>

Capital Projects Fund

Facility Acquisition and Construction	3,500,000
Total Capital Projects Funds	<u>3,500,000</u>

Enterprise Fund

Instruction	131,312
Support Services	6,256,824
Debt Service	80,000
Transfers	220,000
Transit Payments to LEA's	800,000
Total Enterprise Funds	<u>7,488,136</u>

Internal Service Fund

Support Services	3,593,678
Transfers	250,000
Total Internal Service Funds	<u>3,843,678</u>

Trust and Agency Fund

Support Services	153,185
Total Trust & Agency Funds	<u>153,185</u>

Total Appropriations, All Funds	115,390,830
Total Unappropriated Amounts, All Funds	4,387,966
Total Adopted Budget	<u><u>119,778,796</u></u>

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed for the tax year 25-26 upon the assessed value of all taxable property within the district:

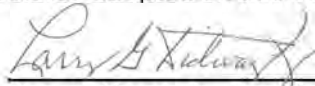
(1) at the rate of \$.3687 per \$1,000 of assessed value for permanent rate tax

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 18th day of June, 2025.



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

Date: 6/18/2025

Resolution #2024-550

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

**FORM OR-ED-50
2025-2026**

Clackamas, Multnomah,
To assessor of 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 Washington County. The property tax, fee, charge, or assessment is categorized as stated by this form.

13455 SE 97th Ave Clackamas OR 97015 7/1/2025
Mailing Address of District City State ZIP Code Date Submitted
Carey Pinto Chief Financial Officer 503-675-4036 cpinto@clackesd.k12.or.us
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		Dollar Amount of Bond Levy
2. Local option operating tax2			
3. Local option capital project tax.....3			
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.