



LBL
LINN BENTON LINCOLN
EDUCATION SERVICE DISTRICT

Proposed Budget

Academic Year
2025/2026

Superintendent
Jason Hay

Executive Financial Officer
Rocco Luiere
Issue Date: 5/1/2025

Linn Benton Lincoln Education Service District
905 4th Avenue Southeast Albany, Oregon 97321

www.lblesd.k12.or.us





Through services and collaboration with community schools and families, we empower every child with the skills and resources needed for success, fostering innovation and responsiveness in education.

LBLEDSD prohibits discrimination and harassment on any basis protected by law, including but not limited to an individual's perceived or actual race, color, religion, gender, gender identity, sexual orientation, national or ethnic origin, marital status, disability, veteran's status, or the protected status of any other person with whom the individual associates.

Table of Contents

SUPERINTENDENT’S BUDGET MESSAGE	1
OVERVIEW & FINANICAL FRAMEWORK	3
Education Service Districts (ESDs) in Oregon.....	3
<i>Establishment, Purpose, and Mandates</i>	3
<i>Funding</i>	4
About Linn Benton Lincoln ESD	5
<i>Governance and Financial Independence</i>	5
<i>Mission, Vision, and Values</i>	5
<i>Equity Lens</i>	6
<i>Component Districts</i>	7
<i>Board Objectives</i>	8
<i>Board Policies</i>	8
<i>Board of Directors</i>	9
<i>Leadership</i>	10
<i>Staff</i>	12
<i>Services Provided</i>	12
Budget Development and Key Assumptions	21
<i>Annual Process</i>	21
<i>Resource Allocation</i>	22
<i>Staffing Allocations</i>	23
Budget Adoption	24
<i>Adopted 2025-26 Budget Calendar</i>	24
<i>Budget Committee Members</i>	25

Budget at a Glance	26
<i>Resources & Requirements by Fund</i>	26
<i>Staffing Full Time Equivalency (FTE) by Fund</i>	27
DETAILED FINANCIALS	28
General Fund.....	29
<i>Fund Balance</i>	30
<i>Resources</i>	31
<i>Requirements by Summary Object</i>	32
<i>Requirements by Summary Function</i>	33
<i>Requirements by Function / Object Detail</i>	34
<i>Tier 1 Operating Budget Summary</i>	49
<i>Resolution Revenue Distribution</i>	49
Special Revenue Fund	50
<i>Fund Balance</i>	50
<i>Resources</i>	51
<i>Requirements by Summary Object</i>	52
<i>Requirements by Summary Function</i>	53
<i>FUND 210-Regional Inclusive Services, Requirements by Fund / Function / Object Detail</i>	54
<i>FUND 220-Student Success Act & Related, Requirements by Fund / Function / Object Detail</i>	59
<i>FUND 221-Transition Network Facilitator & Related, Requirements by Fund / Function / Object Detail</i>	62
<i>FUND 230-Early Intervention / Early Childhood Special Education, Requirements by Fund / Function / Object Detail</i>	64
<i>FUND 240-Long Term Care & Treatment, Requirements by Fund / Function / Object Detail</i>	68
<i>FUND 251-Region 16, Requirements by Fund / Function / Object Detail</i>	72
<i>FUND 255-ESSER, Requirements by Fund / Function / Object Detail</i>	74

<i>FUND 259-De Minimis Special Revenue, Requirements by Fund / Function / Object Detail</i>	79
<i>FUND 280-Medicaid Administrative Claims, Requirements by Fund / Function / Object Detail</i>	82
<i>FUND 290-Other ESD Restricted, Requirements by Fund / Function / Object Detail</i>	84
Debt Service Fund.....	86
<i>Fund Balance</i>	86
<i>Resources</i>	86
<i>Requirements by Function / Object Detail</i>	87
<i>Long Term Debt Schedule</i>	87
Capital Projects Fund	88
<i>Fund Balance</i>	88
<i>Resources</i>	88
<i>Requirements by Function / Object Detail</i>	89
Internal Service Fund	90
<i>Fund Balance</i>	90
<i>Resources</i>	91
<i>Requirements by Summary Object</i>	92
<i>Requirements by Summary Function</i>	93
<i>FUND 602-OAESD, Requirements by Fund / Function / Object Detail</i>	94
<i>FUND 605-General Internal Service, Requirements by Fund / Function / Object Detail</i>	96
<i>FUND 610-Central Support, Requirements by Fund / Function / Object Detail</i>	109
<i>FUND 630-EI Reimbursed Services, Requirements by Fund / Function / Object Detail</i>	110
<i>FUND 660-Unemployment Fund, Requirements by Fund / Function / Object Detail</i>	111
APPENDIX.....	112
Glossary of Terms and Acronyms	112

Notice of Budget Committee Meeting	116
<i>Affidavit of Publication</i>	118
Notice of Budget Hearing	119
<i>Form ED-1: Notice of Budget Hearing</i>	120
<i>Affidavit of Publication</i>	120
Form ED-50: Notice of Property Tax Levy	120
Board Resolutions	120
<i>Adopting Budget and Making Appropriations for Fiscal Year 2025-2026</i>	120
<i>Imposing the Tax Rate and Categorizing Taxes for Fiscal Year 2025-2026</i>	120

SUPERINTENDENT'S BUDGET MESSAGE

Dear Budget Committee Members and LBL Community,

I am pleased to submit the proposed budget for the Linn Benton Lincoln Education Service District for the fiscal year beginning July 1, 2025, and ending June 30, 2026. It is an honor to serve the districts of Linn, Benton, and Lincoln counties, and I remain deeply committed to supporting our schools, educators, and students through high-quality, cost-effective services.

As we look ahead, we continue to navigate a landscape where both the cost and demand for services are increasing at a rate that outpaces our funding. While we are seeing moderate increases in revenue, they do not fully match the growing needs of our districts. This reality has required us to take a hard look at how we operate—not just in terms of managing our organization, but also in how we deliver services in the most effective and sustainable way possible. Our focus remains on innovation, efficiency, and ensuring that we maximize every dollar to best support the students and educators we serve.

Through it all, our staff remains deeply committed to delivering the highest quality care and support to the children, families, and districts we serve. Their dedication is unwavering, and their expertise continues to make a profound impact. However, we must also acknowledge a difficult truth: funding realities mean we are unable to provide services at a level that fully meets the true and complete needs of our constituents. This challenge is not unique to us, but it is one that weighs heavily on our team, as they strive every day to do more with less while keeping student success at the forefront.

It is crucial that our communities continue to advocate for the essential work we do. The services we provide go beyond classroom support; they are vital to the overall success and sustainability of our districts. We serve some of the most vulnerable children in the state, ensuring they have access to specialized educational resources that might otherwise be out of reach. At the same time, we provide technological infrastructure that individual districts could not afford on their own—an investment that enhances learning, improves operational efficiency, and safeguards our schools against emerging challenges.

Despite financial constraints, we have made great strides over the past year, demonstrating our ability to adapt, innovate, and deliver meaningful results for our districts. Among our key accomplishments:

- Overhauled the Local Service Plan, unanimously adopted by our districts, ensuring optimal resource alignment to serve schools and students.
- Developed the LBLESD Cultural Compass framework to foster an engaging, respectful, and inclusive workplace.

- Completed the LBLESD Emergency Operations Plan, enhancing preparedness for potential emergencies.
- Secured a “Grow Your Own” staff grant supporting 12 Component Districts, funding 29 district and ESD staff in college programs, earning 186 credits toward licensure, with \$290,000 allocated by 2024-2025. An extension is anticipated based on ODE messaging.
- Launched three district-facing portals:
 1. Feedback Portal for service input and idea submissions.
 2. Service Status Portal for real-time service updates.
 3. District Portal consolidating logins for tech services.
- Redesigned external and internal websites to improve usability, accessibility, and content delivery.
- Enhanced financial and statistical reporting tools for leadership to enable data-driven decision-making.
- Successfully completed the first year of transitioning districts to the Synergy Student Information System, with additional modules in development for 2024-2025.
- Initiated a reimagining of the HR program to improve efficiency and capacity.

The following budget reflects the year-round efforts of our staff and leadership in responsibly managing our resources. It is prepared in good faith using the best information available prior to the statutory deadlines required by our public budget process. While adjustments may be necessary as new information emerges, this budget represents our commitment to financial stewardship and service excellence.

As we move forward, our commitment to collaboration, equity, and service excellence remains unwavering. By working together and advocating for sustainable funding, we can ensure that every student has access to the education and resources they need to thrive. I appreciate the time and dedication of our budget committee members and look forward to our continued partnership in advancing the mission of the LBLESD.

Respectfully,
 Jason Hay
 Superintendent

OVERVIEW & FINANICAL FRAMEWORK

Education Service Districts (ESDs) in Oregon

Establishment, Purpose, and Mandates

Education Service Districts (ESDs) in Oregon provide practical, reliable, and cost-effective services to school districts, educators, and students. Their primary role is to support educational excellence and equity by delivering programs that help schools, teachers, students, and families meet Oregon's educational goals. Oregon has 19 Education Service Districts that serve all 36 counties. Each ESD operates within a defined geographical region, providing services tailored to the unique needs of the districts it serves.

Per Oregon Revised Statute (ORS) 334.005, ESDs are established to assist school districts and the State of Oregon in achieving equitable, high-quality, and cost-effective education for all public-school students. The mission of ESDs has remained consistent throughout Oregon's history, with a focus on regional, locally responsive services.

Legal Framework and Requirements

ESDs operate under Oregon Revised Statute (ORS) 334.005, which defines their purpose and governance. Additionally, ORS 334.175 mandates that all ESDs must provide core services in the following four areas:

- Special Education Services
- Technology Support Services
- School Improvement Services
- Administrative and Support Services

These services are designed to assist school districts in delivering high-quality education while maximizing efficiency and cost-effectiveness.

Funding

Education Service Districts (ESDs) in Oregon receive funding from multiple sources to support their services for school districts, educators, and students. The primary funding categories include:

1. Resolution Revenues – ESDs receive 4.5% of the total K-12 funding allocated to school districts in Oregon. This funding comes from:
 - Local Tax Revenue – Collected from property taxes at a permanent rate.
 - State School Fund – Distributed by the State of Oregon to support public education.
 - State Timber Receipts – Revenue from state-managed timber sales.

Each ESD's share of this funding is based on the relative allocation of the school districts it serves. Per ORS 334.177 ESDs are required to allocate 90% of all Resolution Revenues to services or programs approved by their component districts. Per ORS 344.175 the ESD board is responsible for developing a Local Service Plan that details the programs and services to be offered to its component districts. Approval of the Local Service Plan requires consent from two-thirds of component districts representing at least 50% of the student population within the ESD.

2. Grants & Contracts – ESDs secure additional funding through state and federal grants as well as contracts with school districts and other organizations. These funds support specialized programs such as early learning initiatives, special education services, technology integration, and professional development.
3. Direct Fee-for-Service Revenue – Some ESDs offer optional services to school districts on a fee-for-service basis. These services may include administrative support, technology assistance, curriculum development, and data analysis.

About Linn Benton Lincoln ESD

Governance and Financial Independence

Linn Benton Lincoln Education Service District (LBLESD) is a municipal corporation governed by a seven-member elected Board of Directors, which appoints the Superintendent to oversee daily operations. As a legally separate and fiscally independent entity, LBLESD qualifies as a primary government. While various governmental agencies and special service districts operate within its boundaries, LBLESD is not financially accountable for them, and they are not included in its financial statements.

Mission, Vision, and Values

Mission

Through services and collaboration with community schools and families, we empower every child with the skills and resources needed for success, fostering innovation and responsiveness in education.

Vision

Enhancing education through collaboration.

We Value

- Children and Families First
- Equity, Inclusivity, & Honoring Differences
- Competency & Expertise
- Kindness, Caring, & Humility
- Trust & Connection
- Teamwork & Collaborative Leadership
- Health & Balance
- Sustainability

Equity Lens

We believe that every student, staff and community partner should be treated equitably. Our focus is to eliminate disparities among all groups.

Equity

Just and fair inclusion. An equitable society is one in which all can participate and prosper to allow all to reach their full potential.

Purpose

Provide a common vocabulary and protocol to produce and evaluate policies, practices, processes, programs, services or decisions that result in more equitable outcomes.

Procedure

Consider the following four questions for any policy, practice, process, program, service or decision:

1. Who Does it Impact?

- Who are the groups affected?
- What are the potential impacts on these groups?

2. Who Has the Opportunities and is Included and Who is Not?

- Are existing disparities ignored or worsened?
- Are there unintended consequences?

3. Whose Voices Are at the Table?

- Have we intentionally involved our partners?

4. What Can We Do About It?

- How will we mitigate the negative impacts and address the barriers identified above?

Non-Discrimination: LBLESD prohibits discrimination and harassment on any basis protected by law, including but not limited to an individual's perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, disability, veterans status, or the protected status of any other person with whom the individual associates. [Policy AC](#).

Component Districts

LBLESD serves 12 component school districts across Linn, Benton, and Lincoln counties, supporting over 90 schools and approximately 34,000 students. Additionally, LBLESD provides services to students and districts statewide through grants and contracts.

Component School Districts

LBLESD provides direct support to the following 12 school districts:

1. Alsea School District
2. Central Linn School District
3. Corvallis School District
4. Greater Albany Public Schools
5. Harrisburg School District
6. Lebanon Community School District
7. Lincoln County School District
8. Monroe School District
9. Philomath School District
10. Scio School District
11. Santiam Canyon School District
12. Sweet Home School District

Board Objectives

Board Performance Objective 1:

Pursue innovation through service delivery, equitable resource allocation, evaluation and improvement, staff development, and use of technology.

Board Performance Objective 2:

Continue to enhance collaborative relationships and effective communication with LBLESD employees, school districts, and communities.

Board Performance Objective 3:

Prudently and sustainably manage fiscal resources. Maintain a forward-looking financial plan and anticipate and accommodate economic changes.

Board Policies

Policies that govern the development and adoption of the budget and other related processes are [available on our website](#) as follows:

[Policy DB, District Budget](#) establishes the budget process.

[Policy DBDB, Fund Balances](#) establishes the Board's requirements for contingencies and reserves.

[Policy DBEA, Budget Committee](#) establishes the role of the committee.

[Policy DBH, Budget Adoption Procedures](#) establishes the process to adopt the budget and categorize the levy.

[Policy DDA, Local Service Plan](#) outlines the requirements of the services that the ESD provides to component districts.

[Policy DFA, Investment of Funds](#) establishes the investment process.

[Policy DI, Fiscal Accounting and Reporting](#) establishes the requirements for the accounting system.

[Policy DID, Property Inventories](#) establishes the requirement to maintain inventory records.

[Policy DIE, Audits](#) establishes the requirement to undergo an independent annual audit.

Board of Directors

The [Board of Directors](#) consists of elected officials who reside within the ESD's boundaries. Their role is defined in Board Policy BBA: Board Powers and Duties, with responsibilities falling into three primary areas:

1. Legislative – Establishing policies and rules.
2. Judicial – Overseeing compliance and governance matters.
3. Executive/Administrative – Working with the Superintendent to implement policies and programs that serve students and districts.

Board members are elected to four-year terms. Senate Bill 174, effective September 9, 1995, revised board member terms and election dates. Elections now take place in odd-numbered years only.



Jean Wooten
Zone 1



Roger Irvin
Zone 2



Michael Thomson
Zone 3



Jim Blount
Zone 4



Amy Vctor
Zone 5



Miriam Cummins
Zone 6



David Dunsdon
Zone 7

Leadership

Executive Leadership

The Executive Leadership Team, known as Cabinet, includes the Superintendent, Assistant Superintendent, Executive Financial Officer, Executive Director of Human Resources, and Executive Technology & Information Officer. Cabinet provides district-wide leadership and oversight, participates in Board meetings, and supports other administrators in carrying out LBL's mission.



Jason Hay
Superintendent



Nancy Griffith
Assistant Superintendent



Tim Jones
Executive Technology &
Information Officer



Rocco Luiere
Executive Financial Officer



Kristina Wonderly
Executive Director of
Human Resources

Extended Leadership

The Education and Enterprise Leadership Teams bring together dedicated leaders from across the organization, each playing a vital role in supporting the students, families, and districts we serve. Their expertise, collaboration, and dedication ensure that we continue to provide high-quality, innovative, and essential services.

Educational Leadership Team

Autumn Belloni	.....	Executive Director of Special Education
Catie Dalton	.....	Coordinator of Early Intervention, Early Childhood Special Education
Angie Greenwood	.....	Director of Cascade Regional Inclusive Services
Sonya Hart	.....	Director of Special Education and Evaluation Services
Tina Linn	.....	Coordinator of Early Intervention, Early Childhood Special Education
Steve Martinelli	.....	Director of Strategic Partnerships for Student Success
Kimberly McCutcheon Gross	.....	Coordinator of Early Intervention, Early Childhood Special Education

Enterprise Leadership Team

Katie Davis	.....	Student Information System Program Manager
September Johnson	.....	Senior Human Resources Specialist
Jennifer Kessel	.....	Senior Director of Information & Technology Services
Lisa McConnell	.....	Facilities Coordinator
Nathan Rouzaud	.....	Director of Marketing and Business Development
Lisa Schoen	.....	Executive Assistant and Board Secretary
Kayla Stuck	.....	Director of E-Rate Services
Richard Thomas	.....	Director of Cybersecurity
Sean Yoder	.....	Controller

Staff

Our staff is the heart of LBLESD, and their dedication is what makes our work possible. While it is not feasible to list every individual team member by name, we recognize and deeply appreciate the contributions of each person across our organization. Their expertise, commitment, and passion drive our mission forward, ensuring that we provide the highest level of support to the students, families, and districts we serve. Every success we achieve is a direct result of their hard work and dedication.

Services Provided

LBLESD provides Special Education, School Improvement, Technology Support, and Administrative Services, all designed to deliver high-quality support to districts, students, and families. These services maximize efficiency and cost-effectiveness, ensuring both robust and economical solutions for the communities we serve.

SPECIAL EDUCATION SERVICES

Augmentative and Alternative Communication (AAC) Services:

Tier 1: Supports school staff in creating communication opportunities for students with significant communication difficulties by identifying and trialing communication platforms and providing ongoing training and coaching. Tier 1 AAC Specialists can bill Medicaid if a cost-sharing agreement is in place.

Tier 2 (Augmentative and Alternative Communication Support): Allows districts to purchase additional time with AAC Specialists for direct instruction beyond Tier 1 evaluations and system support. Tier 2 or fee-for-service AAC Specialists can also write funding reports for insurance funding of AAC systems. Cost-sharing agreements for Medicaid billing for SLP services provided by ESD staff can be established through Tier 2.

Audiology Services:

Tier 1 (Audiology Screening): Provides mass hearing screenings to all kindergarten, 1st, and 2nd-grade public school students in the LBLESD region. School teams can also screen students at any point with parental input. Students failing two screenings may be referred for further audiological testing.

Early Childhood Special Education Services:

Tier 1 (Early Childhood Special Education Evaluation): Provides evaluations for students from birth to age five suspected of having a developmental delay or disability. Evaluations for younger children must be completed within 45 calendar days, and for ages three to kindergarten entry within 60 school days. Eligible children receive an Individualized Family Service Plan (IFSP) with services provided through federal and state grant funds.

Occupational Therapy (OT) Services:

Tier 1 (Mild/Moderate Occupational Therapy): Focuses on adaptations and functional skills students need to safely access the educational environment and make progress. Therapists provide evaluations and support students with mild to moderate OT needs through consultation and collaboration, driven by IFSPs or IEPs. Tier 1 OT services can be billed to Medicaid with a cost-sharing agreement.

Tier 2 (Occupational Therapy): Allows districts to purchase additional OT time for direct or indirect services to students needing more support than the Tier 1 consultation model. This can also provide consultation beyond the district's proportionate share if their OT caseload is larger. Cost-sharing agreements for Medicaid billing for OT services provided by ESD staff can be established through Tier 2.

Physical Therapy (PT) Services:

Tier 1 (Mild/Moderate Physical Therapy): Focuses on ensuring safety and accessibility across school environments for students with gross motor challenges. Therapists provide evaluations and support students with mild to moderate PT needs through consultation and collaboration, developing classroom protocols, and promoting self-care, driven by IFSPs or IEPs. Short-term loans of positioning, recreational, and mobility equipment are available. Tier 1 PT services can be billed to Medicaid with a cost-sharing agreement.

Tier 2 (Physical Therapy): Allows districts to purchase additional PT time for direct or indirect services to students needing more support than the Tier 1 consultation model. This can also provide consultation beyond the district's proportionate share if their PT

caseload is larger. Cost-sharing agreements for Medicaid billing for PT services provided by ESD staff can be established through Tier 2.

Support for Students with Disabilities (General/Consultative):

Tier 1 (Severe Disability Services): Provides support to districts through financial compensation, staff development, consultation, and access to materials for students with significant intellectual disabilities.

Tier 1 (Special Education and Evaluation Services - SEES): Offers a broad range of support including system development for general education interventions, special education evaluations, Multi-Tiered Systems of Support (MTSS) consultation and training, professional development, and guidance on special education law and practices. The team also provides support for students with severe disabilities and transition services.

Tier 2 (Learning Consultants): Licensed special education teachers provide technical assistance, coaching, and support to districts in all areas of special education teaching and case management. They can coach and mentor newly or restricted licensed teachers and assist with IEP development, classroom systems, interventions, and data collection.

Tier 2 (School Psychologists): Provide evaluation and consultation services to component districts, assisting with special education evaluations, participating in MTSS and student assistance teams, and offering consultation in areas like systems development, academic interventions, and behavioral support for both general and special education students.

Tier 2 (Autism Consultation): Provides trainings and professional development to build capacity in school-based staff to better support students with autism through the Regional Inclusive Services (RIS) grant, with limited hours for on-site coaching, IEP meetings, and individual student needs. Additional consultant time can be purchased.

Related Services:

Tier 1 (Spanish Interpreter and Translation for Special Education): Provides these services for special education related activities and meetings.

Tier 2 (Spanish Interpreter and Translation for Non-Special Education): Districts can purchase additional interpreter and translation time for school-related activities, meetings, and conferences unrelated to Special Education.

Tier 2 (Speech Language Pathologists - SLP): Provide direct speech and language services to address students with speech/language needs. With a cost-sharing agreement, Tier 2 SLP services may be eligible for Medicaid reimbursement.

Tier 2 (Speech Language Pathologist Assistants - SLPA): Provide speech and language services as a direct service under the supervision of a qualified SLP. With an agreement, Tier 2 SLPAs may be eligible to bill for Medicaid reimbursement.

Services Related to Specific Student Populations/Circumstances:

Tier 2 (504 Plans and Students in Private Schools): Special education services needed for students on 504 plans and for private school students can be purchased through Tier 2.

Tier 2 (Special Education Administration Services): Available for districts needing a licensed special education administrator.

SCHOOL IMPROVEMENT SERVICES

Tier 1 School Improvement Services:

CPI Training: LBLESD provides a region-wide Crisis Prevention Institute (CPI) training network, including implementation coaching support from certified CPI trainers. This evidence-based training supports students with challenging behavior using person-centered and trauma-informed approaches. LBLESD manages the logistics, while districts cover the cost of training materials. This service is funded through the SEIA grant, pending continued grant funds.

SPSS/Student and Family Support Administration: This service provides oversight and coordination of student and family support services, including behavior consultants, family support liaisons, and home school registration. It also includes the MAC Survey, crisis response, grant exploration and coordination, and collaboration with youth-serving agencies for health and social services.

Home School Registration and Enrollment Management: LBLESD monitors and maintains records of enrollment for home-schooled students and their parents residing in Linn, Benton, and Lincoln counties. LBL serves as an information resource for parents, students, schools, and districts regarding home schooling requirements and processes.

Tier 2 School Improvement Services:

Behavior Consultation Services: Behavior consultants work closely with teachers and administrators to provide behavioral intervention for students in the classroom. They collaborate on Functional Behavior Assessments (FBAs) and Behavior Intervention Plans (BIPs), provide specific student strategies for new behavior skills, and offer staff coaching on classroom structures for prosocial behavior and emotional regulation. They can also support level 1 and level 2 student behavioral safety assessments and sexual incident response advisory teams and provide nonviolent crisis intervention training.

Family Support Services: Family Support Liaisons partner with students, families, and school staff to provide support in accessing health and social services, navigating social service systems, and eliminating barriers. Their services include accessing physical and mental health resources, case coordination, positive youth development, and education engagement. They also collaborate with local and regional youth-serving agencies.

504 Plans and Students in Private Schools: Since Section 504 is not funded through special education, any special education services needed for students on 504 plans must be purchased through Tier 2. Similarly, school districts can purchase special education services for private school students within their boundaries through Tier 2 if desired.

TECHNOLOGY SUPPORT SERVICES

Tier 1 Technology Support Services:

Business Information System Services Support & IVisions: LBLESD offers comprehensive support for Tyler Technology's Infinite Visions Business Information System, including Level 1 help desk assistance, acting as a liaison with Tyler Technologies, hosting, system maintenance, and configurations. This covers integrated financial, human resources, payroll, purchasing, warehouse, and fixed asset applications.

Cyber Safety Service: LBLESD provides services designed to protect district assets and enhance security. This includes Security Studio risk assessments, Virtual and Regional CISO services, internal and external vulnerability scanning, key employee training programs, and incident response planning and coordination.

Desktop Support for Tier 1 LBL Staff: Computer support technicians offer assistance to LBL Tier 1 Staff experiencing problems with their individual desktop computers or software, including troubleshooting, installation, and recommendations for equipment.

Student Information System (SIS) Synergy: LBLESD provides comprehensive support for the Synergy Student Information System, offering services such as help desk assistance, training, hosting, and system maintenance, including system updates, troubleshooting, and customizations. Districts retain responsibilities for day-to-day operations like user management and data entry.

Network Management: LBLESD manages network services for Tier One services, including internet access, firewall management, server infrastructure, and web access, ensuring reliable and secure technology operations.

Tier 2 Technology Support Services:

Additional SIS Synergy Modules: Districts can purchase a range of additional Synergy modules to enhance the educational experience and streamline operations. Support includes implementation, configuration, support, and training for modules such as Assessment, Athletics, GradeCam, INSPECT+ Test Item Bank, Learning Management System (LMS), Mastery Test Item Banks (Math, ELA, Science, Social Studies), Video Conferencing, Wait-List Lottery, and Special Education.

Data Integrations: LBLESD provides services to seamlessly connect LBLESD-hosted applications with a wide array of third-party vendors, offering end-to-end support from configuration to ongoing monitoring.

Engineering Support: Offers comprehensive assistance for district local and wide area networks, focusing on system maintenance, implementation, and server infrastructure management. This includes troubleshooting, patching, updates, configuration of network devices, optimization of server infrastructure, and consultation on network equipment. Additional services include application and website hosting, data backups, and data center design and implementation.

Infinite Visions Add Ons: Districts can purchase any Infinite Visions modules not covered by Tier 1 through Tier 2. Tier 1 covers integrated financial, human resources, payroll, purchasing, warehouse, and fixed asset applications.

Internet Access: Provides districts with dependable, high-speed internet connectivity secured by a high-availability firewall pair, with all necessary network devices and infrastructure maintained within the LBL data center.

Power School Sped Records Management: LBL offers a web-based Special Education Management System for efficient documentation of the special education process, from pre-referral to IEP revisions, including ISP forms and data tracking, and integration with existing student information systems.

Web Design and Maintenance: LBL provides website development, hosting, and management solutions, including responsive design, accessibility compliance, social media integration, and a user-friendly mobile app with push notifications.

ADMINISTRATIVE SUPPORT SERVICES

Tier 1 Administrative Services:

Courier Services: LBL provides courier service for component districts for the delivery of materials and correspondence throughout the region. This service is offered twice weekly during the school year and once weekly during summer breaks.

Tier 2 Administrative Services:

Business Administration Services: The business office serves component and non-component districts by offering services to support many business functions of a district. These services include payroll, accounts payable, grants, and general transactional and state reporting support.

E-rate Services: LBL provides dedicated support for districts navigating the complexities of the E-rate Program, ensuring a seamless application process and full compliance with program regulations. Services cover the entire lifecycle, from initial submission to funding tracking, to help secure maximum funding for high-speed internet and telecommunications.

SERVICES PROVIDED THROUGH GRANTS

Although each grant is fiscally differentiated from all other grants, LBLESD operationalizes grant management by organizing them under five major programs: Early Intervention/Early Childhood Special Education, Cascade Regional Inclusive Services, Long-Term Care and Treatment, Special Education Evaluation Services, and Strategic Partnership for Student Success.

Early Intervention/Early Childhood Special Education (EI/ECSE)

EI/ECSE Grant: This grant aims to support eligible children from birth to five years old who have developmental delays or disabilities. Services provided include evaluations, consultation, and instruction through an Individualized Family Service Plan

(IFSP), with a focus on building the family's capacity to support the child's special needs and teaching the child necessary skills to address delays and prepare for school. It is funded by the Oregon Department of Education and delivered by a team of professionals.

South Coast ESD serves as a sub-grantor for this grant. While LBLESD oversees full grant management, South Coast ESD delivers services within its region. LBLESD administers fund transfers to support these services.

Cascade Regional Inclusive Services (CRIS)

Regional Inclusive Services Grant: This grant supports collaboration with local school districts, EI/ECSE programs, families, and community agencies to provide specialized educational support for children with low-incidence disabilities. It is funded by the Oregon Department of Education. Services may include Specially Designed Instruction, Related Services, Supports to School Personnel, and/or Accommodations/Modifications.

South Coast ESD serves as a sub-grantor for this grant. While LBLESD oversees full grant management, South Coast ESD delivers services within its region. LBLESD administers fund transfers to support these services.

Long Term Care and Treatment (LTCT):

Long Term Care and Treatment Grant: This grant funds educational services for children and youth in residential and day treatment facilities across several specialized schools, serving students with significant emotional and behavioral needs in collaboration with mental health providers. The funding comes from the Oregon Department of Education (ODE), and educational services are delivered by LBLESD in partnership with mental health providers. It is managed by Long Term Care and Treatment.

Strategic Partnerships for Student Success (SPSS):

The purpose of this service is to build capacity within districts for equitable systems to better meet the instructional and social, emotional, and behavioral health needs of their students, staff, and families. These services involve facilitating needs assessments, leveraging partnerships for information on curriculum and grants, sharing research updates, convening collaboration opportunities, and providing training, coaching, and technical assistance.

Family Support Fund Grants: These grants provide an agile and flexible funding source to meet the urgent needs of students and families served by ESD-based staff members. The funds address gaps in support when needs are inadequately funded or when timing is urgent.

Grow Your Own Grant (GYO): The purpose of this grant is to support both new and existing GYO initiatives within the twelve component districts to address educator recruitment in high-need areas. The project combines direct support for educator recruitment with a regional collaborative structure. Activities include distributing scholarships and reducing barriers to obtaining licensures for educators.

IHN-CCO Agile Fund Grant: This grant is designed to meet immediate and urgent needs of students and families supported through the local system of care. Eligibility is for students and families actively engaged with ESD-delivered Family or Behavioral Supports in a school district. It is coordinated through the Strategic Partnerships for Student Success Program.

Instructional Mentor Program Collaboration with WREN: The goal of this program is to provide mentors with the necessary tools, resources, and training to support their mentees, with a focus on the social and emotional well-being of educators and offering ongoing professional development for novice educators. Key aspects include collaboration among mentors and provision of training and resources.

Integrated Community Partner Grant: This grant provides an annual discount on the cost of contracting Family Support Services through the ESD for school districts, with an emphasis on small rural districts. Family support liaisons assist students facing challenges by connecting them with resources and support.

Juvenile Crime Prevention Grant: The purpose of this grant is to provide an annual discount on the cost of contracting Family Support Services through the ESD for Linn County school districts. Family support liaisons assist students experiencing challenges by connecting them with resources and support.

School Safety and Prevention Systems Grant: The purpose of this grant is to create a coordinated regional Behavioral Safety Framework focusing on safety assessment processes, suicide prevention, bullying and harassment prevention, and crisis response protocols within districts. It includes expanded training, technical assistance, and coaching.

Statewide Education Initiatives Account Grant: This grant supports districts in the implementation of their Student Investment Account - Integrated Program plans by providing Student Success Integration Liaisons who assist with development, implementation, and ODE reporting. It also supports the High School Success and Every Day Matters initiatives.

Budget Development and Key Assumptions

LBL ESD prepares and legally adopts a budget for each governmental fund type in accordance with Oregon Local Budget Law (ORS 294.305), using the modified accrual basis of accounting. Budgets align with Generally Accepted Accounting Principles (GAAP), except that capital outlay expenditures, including items below the District's capitalization threshold, are budgeted by function within governmental fund types.

The LBLESD budget is developed on a Zero-Based approach, meaning no funding amounts automatically carry over from previous years. Every expense is evaluated based on current operations and available resources and must be individually justified for inclusion in the new year's budget.

Annual Process

The budgeting process involves District leadership, the Board, component district leadership, staff, and the public.

1. Fall – Budget Committee members are appointed.
2. Winter & Spring – Management develops budget recommendations through internal discussions.
3. Public Budget Committee Meeting – The proposed budget is presented, followed by public comment and input from the Budget Committee.
4. Late Spring – The Budget Committee approves the final budget.
5. May/June – Public notices of the budget hearing are published.
6. June – The public budget hearing is held, and by June 30, the budget is formally adopted, appropriations are made, and the tax levy is declared.

Expenditure budgets are appropriated at the major function level, which include:

- Instruction
- Support Services
- Community Services
- Facility Acquisition & Construction
- Other Uses
- Contingency
- Unappropriated Fund Balances

Resource Allocation

The General Fund consists of resolution revenues from the State School Fund, taxes, and miscellaneous fees, as well as non-resolution funds from interest income and indirect charges on grants and services. The LBL budget is based on the State of Oregon's latest 2025-2026 State School Fund estimate of \$11,875,000 and assumes a 3.25% increase in tax revenue, totaling \$10,050,000, along with \$25,000 in miscellaneous revenue. Non-resolution General Fund revenues are estimated at \$3,230,000.

In the Special Revenue Fund, grants are individually estimated to help ensure we are prepared to fully utilize the total funding available for each initiative. In cases where a grant's exact amount is known, we include full funding for that grant. In cases where amounts are still in development, we have estimated total funding for the grant based on the most current information available on the individual grant. As of the time of this publication, there is minimal guidance available for any of our major grants.

In the Internal Service fund, revenues are estimated for each individual service. Revenues include both transfers from the general fund related to Tier 2 services with our component districts as well as purchased services from both component and non-component districts.

Unexpected additional resources may be added to the budget using supplemental budgets and appropriation resolutions. Where budget changes have a net effect that would cause an increase of less than 10% in an appropriation category compared to the adopted budget, such changes may be approved by the Board of Directors with a resolution at a regular meeting. Changes causing a greater than 10% increase in an appropriation category compared to the adopted budget require publication in newspapers and approval of a supplemental budget and resolution by the Board. Original and supplemental budgets may be modified using appropriation transfers between the levels of control (major function levels). Such transfers require approval by the Board.

Staffing Allocations

Employee compensation, including salaries and benefits, total \$35.6 million or 41.7% of the total budget and is the single largest expense incurred by the district. LBL uses different strategies to determine staffing and resources.

	2024-25 ADOPTED	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
FTE by FUND				
100-General Fund	94.6	96.1		
200-Special Revenue	116.5	107.4		
600-Internal Service	46.5	40.2		
TOTAL FTE	257.5	243.8	0.0	0.0

The 2025-2026 budget roll-up costs include the following assumptions:

- COLA of 3.50% for all staff
- Estimated step increase for all staff by program
- Insurance increase of \$25/month for all employee groups

Budget Adoption

Adopted 2025-26 Budget Calendar

November 20, 2024	Board fills by appointment all Budget Committee vacancies to three-year terms
December 18, 2024	Board adopts Budget Calendar
April 23, 2025	Budget Committee Training Session, 4:30PM
April 30, 2025	Publish Notice of Budget Committee Meeting (ORS 294.401(5))
May 21, 2025	Board Meeting, 5PM Budget Committee Meeting, 6PM: <ol style="list-style-type: none">1. Elect presiding officer2. Receive budget message3. Review budget and gather input4. Consider citizen recommendations5. Announce subsequent budget committee meetings if needed
May 28, 2025	2 nd Budget Committee Meeting, 6PM (If needed) <ol style="list-style-type: none">1. Review budget2. Consider citizen recommendations3. Announce subsequent budget committee meetings if needed
June 18, 2025	Board Meeting, 6PM Budget Hearing during the Board meeting, 6PM: <ol style="list-style-type: none">1. Consider public testimony from budget hearing2. Adopt Budget3. Levy Taxes4. Appropriate the 2025-2026 Budget
Prior to July 14, 2025	Submit Notice of Property Taxes to County Assessor

Budget Committee Members

LBL's Board of Directors appoint budget committee members for a three-year term. LBL has eight budget committee members. Budget committee members are appointed to the zones in which they reside. The 8th budget committee member is an At-Large position, which was added in fiscal year 1994-1995 per Senate Bill 26.

MEMBER	ZONE	TERM
Jim Gourley	1	7/1/24-6/30/27
Sarah Fay	2	7/1/22-6/30/25
Todd Noble	3	7/1/22-6/30/25
Sara Finger McDonald	4	7/1/24-6/30/27
Nichole Piland	5	7/1/24-6/30/27
Ryan Mattingly	6	7/1/24-6/30/27
Vacant	7	
Risteen Follett	At Large	7/1/22-6/30/25

Budget at a Glance

Resources & Requirements by Fund

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL
1000 - Revenue from Local Sources	13,280,000	9,000,000		45,000	5,632,000	27,957,000
2000 - Revenue from Intermediate Sources		180,000				180,000
3000 - Revenue from State Sources	11,900,000	17,843,148			56,700	29,799,848
4000 - Revenue from Federal Sources		4,861,852			35,000	4,896,852
5200 - Interfund Transfers			475,000		5,230,000	5,705,000
5400 - Res - Beginning Fund Balance	7,873,750	2,335,000		2,205,000	4,257,250	16,671,000
RESOURCES Total	33,053,750	34,220,000	475,000	2,250,000	15,210,950	85,209,700
0100 - Salaries	(9,299,536)	(8,780,561)			(3,843,339)	(21,923,436)
0200 - Associated Payroll Costs	(5,590,789)	(5,525,567)			(2,533,211)	(13,649,567)
0300 - Purchased Services	(2,761,425)	(7,601,519)			(5,309,187)	(15,672,131)
0400 - Supplies & Materials	(1,854,000)	(192,553)			(1,219,100)	(3,265,653)
0500 - Capital Outlay		(2,010,000)		(1,500,000)		(3,510,000)
0600 - Other Objects	(1,193,000)	(1,394,800)	(475,000)		(720,950)	(3,783,750)
0700 - Transfers	(7,005,000)	(8,715,000)				(15,720,000)
0800 - Other Use of Funds	(5,350,000)			(750,000)	(1,585,163)	(7,685,163)
REQUIREMENTS Total	(33,053,750)	(34,220,000)	(475,000)	(2,250,000)	(15,210,950)	(85,209,700)

Staffing Full Time Equivalency (FTE) by Fund

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TOTAL
Licensed	43.6	65.6	0.0	0.0	25.3	134.6
Classified	40.9	30.5	0.0	0.0	9.0	80.5
Administrators	11.2	11.1	0.0	0.0	5.5	27.8
Temporary	0.4	0.2	0.0	0.0	0.4	1.0
FULL TIME EQUIVALENCY TOTAL	96.1	107.4	0.0	0.0	40.2	243.8

DETAILED FINANCIALS

The LBLESD 2025-26 resources and requirements are presented below at both summary and detailed levels. These reports aim to provide a comprehensive view, allowing constituents to see the broader financial context while also offering enough detail to ensure transparency and insight into individual operations. Given the scope and complexity of our work, these reports may not address every question that arises when reviewing the financials. We encourage anyone seeking further clarification to reach out to us directly.

General Fund

The General Fund supports ESD activities, including centralized expenses for all programs (e.g., Superintendent, Business Services, etc.), Tier 1 services for component school districts, and Tier 2 fund balances. Balances are transferred from the General Fund to the Internal Service Fund as Tier 2 services are utilized by districts.

The fund's four primary revenue sources are:

1. Resolution Revenues – Property taxes and State School Fund revenue sharing
 - The Oregon Department of Education primarily allocates the aggregated Local Revenue and State School Funds to ESDs based on the ADMw of their component districts, as it is the key driver of distribution. However, other factors contribute to minor adjustments in the final allocation.
2. Indirect Rates – Fees charged to other grants and services
3. Interest Income

Resolution Revenues & Service Allocation

- ORS 334.177 mandates that 90% of Resolution Revenues fund services are approved by component districts.
- ORS 344.175 requires ESD boards to develop a Local Service Plan outlining offered programs.

LBLESD delivers services to component districts through a two-tier system: Tier 1 services are provided equitably to all districts, while Tier 2 services are purchased individually. Each year, districts approve a total Tier 1 budget, with the remaining portion of the 90% of Resolution Revenues distributed proportionally to each district based on their three-year ADMw average. Any unused Tier 1 funds from the prior year roll into the following year's Tier 2 distributions.

The Tier 1 budget for the year is projected at \$16,048,750, including an annual operating budget of \$15,500,000, a 2.25% operating contingency of \$348,750, and a \$200,000 strategic investment allocation.

Tier 2 annual distributions are projected at \$4,236,550.

Fund Balance

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
FUND 100 GENERAL FUND FUND BALANCE						
Beginning Fund Balance	9,101,499	7,666,396	7,146,097	7,873,750		
Other Resources	22,122,531	24,911,800	24,119,977	25,180,000		
Operational Expenses	(15,319,990)	(18,204,864)	(19,554,385)	(20,698,750)		
Transfers & Transits	(8,237,643)	(5,543,401)	(6,203,565)	(7,005,000)		
Reserves	0	0	(5,508,124)	(5,350,000)		
Ending Fund Balance	7,666,396	8,829,932	0	0		

Resources

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
FUND 100 GENERAL FUND RESOURCES						
1110 - Ad Valorem Taxes Dist	9,102,557	9,498,539	9,943,470	10,050,000		
1190 - Penalties/Int on Taxes	27,937	29,765				
1500 - Earnings on Investments	740,973	812,890	500,000	400,000		
1910 - Rentals		5,048				
1960 - Prior Year Exp Recovery	5,042	1,647				
1980 - Grant Fees	2,265,924	2,430,676	2,842,764	2,830,000		
1990 - Miscellaneous	96,719	8,361				
2199 - Other Interm Sources	367	285				
3101 - State School Fund	9,781,572	10,524,778	10,783,743	11,875,000		
3104 - State County Timber	45,152	83,895	50,000	25,000		
5100 - LT Debt Finance Sources		1,303,438				
5300 - Sale/Loss of Fixed Assets	56,287	212,478				
5400 - Beg Fund Balance	9,101,499	7,666,396	7,146,097	7,873,750		
100 GENERAL FUND TOTAL	31,224,029	32,578,197	31,266,074	33,053,750		

Requirements by Summary Object

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND SUMMARY OBJECT										
0100 - Salaries	(7,141,246)	(8,218,826)	(8,242,359)	94.6	(9,299,536)	96.1				
0200 - Associated Payroll Costs	(4,110,604)	(4,900,740)	(4,876,639)		(5,590,789)					
0300 - Purchased Services	(1,402,022)	(1,097,018)	(2,843,622)		(2,761,425)					
0400 - Supplies & Materials	(1,712,218)	(1,202,340)	(2,361,891)		(1,854,000)					
0500 - Capital Outlay	(123,702)	(1,314,135)	(135,000)							
0600 - Other Objects	(830,199)	(1,471,806)	(1,094,874)		(1,193,000)					
0700 - Transfers	(8,237,643)	(5,543,401)	(6,203,565)		(7,005,000)					
0800 - Other Use of Funds			(5,508,124)		(5,350,000)					
100 GENERAL FUND TOTAL	(23,557,633)	(23,748,265)	(31,266,074)	94.6	(33,053,750)	96.1				

Requirements by Summary Function

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND SUMMARY FUNCTION										
1200-Special Prgms	(155,007)	(202,978)	(277,963)	1.7	(228,129)	1.7				
2100-Sup Svc, Student	(6,428,770)	(6,771,775)	(7,427,994)	51.6	(7,872,986)	53.4				
2200-Sup Svc, Instruction	(394,643)	(120,989)								
2300-Sup Svc, Gen Admin	(971,048)	(918,951)	(2,291,727)	3.0	(2,477,109)	2.8				
2500-Sup Svc, Business	(1,665,817)	(2,045,400)	(2,279,790)	10.7	(3,131,238)	10.2				
2600-Sup Svc, Central Actvs	(5,704,704)	(8,144,771)	(7,276,911)	27.7	(6,939,288)	28.1				
5100-Debt Svc					(50,000)					
5200-Transfer of Funds	(6,929,518)	(4,243,401)	(4,893,565)		(5,705,000)					
5300-Transit of Funds	(1,308,125)	(1,300,000)	(1,310,000)		(1,300,000)					
6110-Operating Contingency			(3,729,232)		(4,000,000)					
7000-Unappr End Fund Bal			(1,778,892)		(1,350,000)					
100 GENERAL FUND TOTAL	(23,557,633)	(23,748,265)	(31,266,074)	94.6	(33,053,750)	96.1				

Requirements by Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 1250 - Less Restrictive Programs for Students with Disabilities										
111 - Licensed Salaries	(81,928)	(79,505)	(81,132)	1.0	(94,324)	1.0				
112 - Classified Salaries		(19,171)	(26,711)	0.7	(28,313)	0.7				
113 - Administrators	(1,021)									
123 - Temp, Licensed		(1,333)								
124 - Temp, Classified	(2,136)									
130 - Addl Salary	(236)	(547)	(730)		(730)					
210 - PERS	(26,999)	(32,225)	(33,707)		(40,120)					
220 - Social Security	(6,475)	(7,854)	(8,306)		(9,437)					
230 - Other Payroll Costs	(795)	(682)	(1,082)		(1,230)					
240 - Contractual Benefits	(15,550)	(26,504)	(26,670)		(28,350)					
310 - Instr/Prof/Tech Svcs	(8,380)	(2,983)								
340 - Travel	(1,720)	(7,986)	(5,875)		(15,250)					
350 - Communication	(252)	(48)	(375)		(375)					
410 - Consum Supplies & Materials	(639)	(12,256)			(10,000)					
430 - Library Books	(657)		(10,000)							
460 - Non-Consumable Items		(966)								
470 - Computer Software		(153)								
690 - Grant Indirect Charges	(8,220)	(10,764)	(83,375)							
FUNCTION 1250 Total	(155,007)	(202,978)	(277,963)	1.7	(228,129)	1.7				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2110 - Attendance and Social Work Services										
112 - Classified Salaries	(20,682)	(29,617)	(22,660)	0.5	(33,061)	0.5				
113 - Administrators	(19,242)	(50,003)	(38,366)	0.3						
123 - Temp, Licensed					(65,069)	0.4				
130 - Addl Salary	(343)	(104)								
210 - PERS	(11,047)	(24,862)	(18,937)		(31,912)					
220 - Social Security	(3,071)	(6,090)	(4,668)		(7,507)					
230 - Other Payroll Costs	(340)	(536)	(610)		(980)					
240 - Contractual Benefits	(11,075)	(18,037)	(12,463)		(16,350)					
340 - Travel	(966)	(1,920)	(125)		(1,500)					
350 - Communication	(2,772)	(937)	(1,225)		(1,500)					
390 - Other Prof/Tech Svcs	(270)		(500)							
410 - Consum Supplies & Materials	(27)	(280)	(427)		(1,500)					
690 - Grant Indirect Charges	(4,102)	(7,393)	(6,762)							
FUNCTION 2110 Total	(73,939)	(139,779)	(106,743)	0.8	(159,379)	0.9				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2140 - Psychological Services										
111 - Licensed Salaries	(1,526,220)	(1,575,745)	(1,814,127)	21.7	(2,381,887)	26.5				
112 - Classified Salaries	(254,711)	(261,722)	(279,361)	5.8	(262,621)	5.0				
113 - Administrators	(219,226)	(203,115)	(176,956)	1.2	(227,741)	1.4				
121 - Subs, Licensed	(11,157)									
123 - Temp, Licensed	(150,873)	(123,806)	(150,000)	2.5	(2,500)					
124 - Temp, Classified	(45,077)	(61,622)			(45,000)					
130 - Addl Salary	(25,308)	(25,187)	(18,290)		(40,500)					
210 - PERS	(633,787)	(680,327)	(771,824)		(962,340)					
220 - Social Security	(166,933)	(167,099)	(186,564)		(224,162)					
230 - Other Payroll Costs	(13,168)	(14,584)	(23,408)		(28,968)					
240 - Contractual Benefits	(425,661)	(458,228)	(454,179)		(569,992)					
310 - Instr/Prof/Tech Svcs	(126,870)	(184,803)	(401,578)		(5,925)					
320 - Property Svcs	(1,474)	(3,229)	(1,000)		(1,500)					
340 - Travel	(64,233)	(87,348)	(74,600)		(82,000)					
350 - Communication	(14,782)	(20,014)	(8,200)		(15,500)					
380 - Non-Instr Prof/Tech Svcs					(7,500)					
390 - Other Prof/Tech Svcs	(1,682)	(4,607)	(1,500)		(4,500)					
410 - Consum Supplies & Materials	(96,851)	(52,372)	(100,000)		(85,000)					
440 - Periodicals	(175)	(81)								
460 - Non-Consumable Items	(40,820)	(3,481)	(61,000)		(10,000)					
470 - Computer Software	(4,407)	(22,826)	(6,500)		(7,500)					
480 - Computer Hardware	(38,387)	(4,476)								
540 - Depr Equip	(16,613)									
640 - Dues & Fees	(1,479)	(819)	(1,250)		(2,500)					
690 - Grant Indirect Charges	(215,465)	(221,431)	(245,635)							
FUNCTION 2140 Total	(4,095,360)	(4,176,921)	(4,775,972)	31.1	(4,967,636)	33.0				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2150 - Speech Pathology and Audiology Services										
111 - Licensed Salaries			(38,466)	0.4	(26,904)	0.4				
112 - Classified Salaries		(51,153)	(56,949)	1.5	(64,407)	1.5				
123 - Temp, Licensed		(25,414)								
130 - Addl Salary		(485)	(560)		(3,000)					
210 - PERS		(23,106)	(29,782)		(23,541)					
220 - Social Security		(5,873)	(7,342)		(7,216)					
230 - Other Payroll Costs		(515)	(960)		(925)					
240 - Contractual Benefits		(23,400)	(29,153)		(31,374)					
320 - Property Svcs		(2,284)	(1,000)		(1,000)					
340 - Travel		(1,475)	(1,000)		(1,500)					
350 - Communication		(491)	(1,475)		(500)					
390 - Other Prof/Tech Svcs		(132)								
410 - Consum Supplies & Materials		(429)	(600)		(500)					
460 - Non-Consumable Items		(759)			(250)					
480 - Computer Hardware		(95)								
640 - Dues & Fees			(100)							
690 - Grant Indirect Charges		(7,594)	(9,374)							
FUNCTION 2150 Total		(143,206)	(176,761)	1.9	(161,117)	1.9				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2160 - Other Student Treatment Services										
111 - Licensed Salaries	(1,051,208)	(1,097,980)	(1,227,796)	16.3	(1,284,672)	15.7				
112 - Classified Salaries	(13,365)	(58,422)	(44,304)	1.1	(71,447)	1.5				
113 - Administrators	(60,169)	(64,609)	(62,650)	0.5	(76,296)	0.5				
123 - Temp, Licensed	(199)									
130 - Addl Salary	(34,878)	(30,241)	(15,102)		(24,500)					
210 - PERS	(322,837)	(391,692)	(424,095)		(464,317)					
220 - Social Security	(86,185)	(92,429)	(103,262)		(111,455)					
230 - Other Payroll Costs	(6,847)	(8,074)	(13,425)		(14,440)					
240 - Contractual Benefits	(247,295)	(278,033)	(281,179)		(301,477)					
310 - Instr/Prof/Tech Svcs	(228,427)	(94,356)			(150,000)					
320 - Property Svcs	(43)	(779)	(300)		(1,000)					
340 - Travel	(46,705)	(54,850)	(45,945)		(68,500)					
350 - Communication	(7,212)	(5,494)	(4,630)		(5,000)					
390 - Other Prof/Tech Svcs	(1,757)	(1,282)	(1,500)							
410 - Consum Supplies & Materials	(5,734)	(4,099)	(4,600)		(5,250)					
460 - Non-Consumable Items	(11,110)	(5,550)	(4,000)		(4,000)					
470 - Computer Software	(10,079)	(959)	(2,500)		(2,500)					
480 - Computer Hardware	(9,208)	(420)								
640 - Dues & Fees	(290)		(200)							
690 - Grant Indirect Charges	(115,923)	(122,600)	(133,030)							
FUNCTION 2160 Total	(2,259,471)	(2,311,870)	(2,368,518)	17.9	(2,584,854)	17.7				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2210 - Improvement of Instruction Services										
112 - Classified Salaries	(86,773)									
113 - Administrators	(12,932)									
123 - Temp, Licensed	(7,862)									
124 - Temp, Classified	(11,927)									
130 - Addl Salary	(544)									
210 - PERS	(36,731)									
220 - Social Security	(9,094)									
230 - Other Payroll Costs	(655)									
240 - Contractual Benefits	(19,495)									
340 - Travel	(2,504)									
350 - Communication	(170)									
390 - Other Prof/Tech Svcs	(10,372)									
410 - Consum Supplies & Materials	(7)									
460 - Non-Consumable Items	(119)									
470 - Computer Software	(42,136)									
480 - Computer Hardware	(1,071)									
610 - Principal Redemption		(41,572)								
621 - Regular Interest		41,572								
690 - Grant Indirect Charges	(11,982)									
FUNCTION 2210 Total	(254,372)	0								

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET FTE	2025-26 PROPOSED FTE	2025-26 APPROVED FTE	2025-26 ADOPTED FTE
FUND 100 GENERAL FUND						
FUNCTION 2220 - Educational Media Services						
112 - Classified Salaries	(90,037)	(77,126)				
130 - Addl Salary	(470)	(500)				
210 - PERS	(26,899)	(24,219)				
220 - Social Security	(6,924)	(5,984)				
230 - Other Payroll Costs	(513)	(519)				
240 - Contractual Benefits	(14,006)	(11,850)				
340 - Travel	(571)	(46)				
470 - Computer Software	(851)	(744)				
FUNCTION 2220 Total	(140,271)	(120,989)				
FUND 100 GENERAL FUND						
FUNCTION 2310 - Board of Education Services						
340 - Travel	(7,461)	(27,537)	(13,250)	(16,500)		
350 - Communication	(5,389)	(3,108)	(3,550)	(3,250)		
380 - Non-Instr Prof/Tech Svcs	(35,727)	(1,180)	(2,500)	(2,500)		
410 - Consum Supplies & Materials	(3,842)	(2,771)	(3,500)			
440 - Periodicals	(79)					
470 - Computer Software	(780)					
640 - Dues & Fees	(42,562)	(8,370)	(8,500)	(8,000)		
FUNCTION 2310 Total	(95,840)	(42,965)	(31,300)	(30,250)		

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2320 - Executive Administration Services										
112 - Classified Salaries	(63,170)	(67,850)	(73,207)	1.0	(80,100)	1.0				
113 - Administrators	(326,112)	(390,448)	(378,479)	2.0	(377,653)	1.8				
123 - Temp, Licensed	(56,689)									
130 - Addl Salary	(20,280)	(1,840)	(3,180)		(2,500)					
210 - PERS	(162,789)	(153,050)	(151,963)		(157,539)					
220 - Social Security	(34,139)	(32,546)	(31,523)		(29,573)					
230 - Other Payroll Costs	(2,812)	(2,600)	(4,359)		(4,294)					
240 - Contractual Benefits	(78,642)	(94,633)	(82,200)		(82,200)					
310 - Instr/Prof/Tech Svcs		(36,140)	(10,000)		(10,000)					
320 - Property Svcs	(5,828)	(755)	(6,250)		(8,000)					
340 - Travel	(53,247)	(47,728)	(40,000)		(31,000)					
350 - Communication	(7,627)	(7,972)	(4,500)		(10,250)					
380 - Non-Instr Prof/Tech Svcs	(2,831)		(20,000)		(20,000)					
390 - Other Prof/Tech Svcs	(21,559)	(3,920)	(1,428,316)		(1,548,750)					
410 - Consum Supplies & Materials	(11,897)	(21,594)	(17,200)		(31,000)					
430 - Library Books		(199)								
440 - Periodicals	(1,459)	(1,713)	(2,250)		(2,500)					
460 - Non-Consumable Items	(14,924)	(4,257)	(1,500)		(1,500)					
470 - Computer Software		(70)								
480 - Computer Hardware	(6,030)									
610 - Principal Redemption		(5,527)								
621 - Regular Interest		(477)								
640 - Dues & Fees	(5,172)	(2,668)	(5,500)		(50,000)					
FUNCTION 2320 Total	(875,208)	(875,986)	(2,260,427)	3.0	(2,446,859)	2.8				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2510 - Direction of Business Support Services										
112 - Classified Salaries	(50,697)									
113 - Administrators	(150,808)									
210 - PERS	(59,883)									
220 - Social Security	(14,966)									
230 - Other Payroll Costs	(990)									
240 - Contractual Benefits	(51,346)									
340 - Travel	(3,812)									
350 - Communication	(7,770)	(3,644)								
380 - Non-Instr Prof/Tech Svcs	(19,990)									
460 - Non-Consumable Items	(11)									
480 - Computer Hardware	(818)									
640 - Dues & Fees	(24)									
FUNCTION 2510 Total	(361,116)	(3,644)								

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2520 - Fiscal Services										
112 - Classified Salaries	(259,564)	(309,123)	(288,717)	3.9	(276,031)	3.4				
113 - Administrators	(90,995)	(277,679)	(307,142)	2.0	(330,323)	2.0				
123 - Temp, Licensed		(1,800)								
124 - Temp, Classified	(1,001)									
130 - Addl Salary	(1,429)	(3,436)	(270)		(3,500)					
210 - PERS	(133,259)	(182,783)	(186,998)		(201,856)					
220 - Social Security	(26,259)	(44,577)	(45,556)		(46,076)					
230 - Other Payroll Costs	(1,934)	(3,688)	(5,957)		(6,048)					
240 - Contractual Benefits	(74,087)	(164,156)	(120,440)		(120,870)					
320 - Property Svcs		(32)			(5,000)					
340 - Travel	(7,435)	(14,394)	(17,500)		(15,000)					
350 - Communication	(13,085)	17,203	(40,500)		(22,500)					
380 - Non-Instr Prof/Tech Svcs		(24,835)	(32,000)		(35,000)					
390 - Other Prof/Tech Svcs	(10,736)	(16,557)	(41,378)		(65,125)					
410 - Consum Supplies & Materials	(2,535)	(3,313)	(3,250)		(5,000)					
460 - Non-Consumable Items	(488)	(2,139)	(2,000)							
470 - Computer Software	(22,030)	(56,962)	(145,000)		(100,000)					
480 - Computer Hardware	(5,922)									
610 - Principal Redemption		(13,246)								
621 - Regular Interest		(312)								
640 - Dues & Fees	(1,400)	(5,570)	(6,500)		(10,000)					
650 - Insurance & Judgements	(184,685)	(194,912)	(295,000)		(315,000)					
690 - Grant Indirect Charges					(752,500)					
FUNCTION 2520 Total	(836,841)	(1,302,311)	(1,538,208)	5.9	(2,309,829)	5.4				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2540 - Operation and Maintenance of Plant Services										
112 - Classified Salaries	(135,159)	(192,978)	(188,419)	3.4	(190,212)	3.4				
113 - Administrators	(2,331)	(61,372)	(89,268)	1.0	(97,699)	1.0				
122 - Subs, Classified	(1,556)	(2,492)	(374)							
124 - Temp, Classified		(7,124)			(2,500)					
130 - Addl Salary	(3,900)	(6,266)	(1,564)		(2,500)					
210 - PERS	(42,272)	(78,430)	(86,809)		(94,977)					
220 - Social Security	(10,932)	(20,510)	(21,392)		(22,341)					
230 - Other Payroll Costs	(2,784)	(4,274)	(7,963)		(8,377)					
240 - Contractual Benefits	(37,309)	(73,715)	(71,682)		(76,035)					
310 - Instr/Prof/Tech Svcs	(195)		(250)		(500)					
320 - Property Svcs	(139,842)	(173,049)	(147,500)		(190,000)					
340 - Travel	(2,671)	(2,115)	(3,050)		(5,000)					
350 - Communication	(397)	(1,063)	(9,000)		(2,000)					
390 - Other Prof/Tech Svcs	(16,537)	(8,460)	(17,500)		(10,000)					
410 - Consum Supplies & Materials	(17,346)	(20,886)	(22,750)		(31,250)					
460 - Non-Consumable Items	(10,458)	(24,079)	(20,000)		(33,750)					
470 - Computer Software	(629)	(738)	(1,000)							
480 - Computer Hardware	(1,155)									
640 - Dues & Fees	(236)	(1,095)	(150)							
FUNCTION 2540 Total	(425,708)	(678,646)	(688,671)	4.4	(767,141)	4.4				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2570 - Internal Services										
112 - Classified Salaries	(21,976)	(22,701)	(23,641)	0.4	(24,917)	0.4				
122 - Subs, Classified		(4,049)			(2,500)					
130 - Addl Salary	(363)	(127)	(125)		(125)					
210 - PERS	(6,657)	(8,097)	(7,377)		(8,963)					
220 - Social Security	(1,709)	(2,056)	(1,819)		(2,107)					
230 - Other Payroll Costs	(118)	(746)	(1,325)		(1,407)					
240 - Contractual Benefits	(6,131)	(6,299)	(8,268)		(6,749)					
320 - Property Svcs			(1,500)							
350 - Communication	(52)		(50)							
410 - Consum Supplies & Materials	(2,910)	(3,433)	(6,000)		(7,500)					
590 - Other Capital Outlay		(10,631)								
690 - Grant Indirect Charges	(2,235)	(2,660)	(2,806)							
FUNCTION 2570 Total	(42,152)	(60,800)	(52,911)	0.4	(54,268)	0.4				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2640 - Staff Services										
112 - Classified Salaries	(122,309)	(291,254)	(256,224)	3.0	(274,889)	3.0				
113 - Administrators	(150,808)	(153,457)	(135,379)	0.8	(168,262)	1.0				
124 - Temp, Classified	(21,290)	(2,163)	(1,000)		(2,500)					
130 - Addl Salary	(2,542)	(2,560)	(1,260)		(2,500)					
210 - PERS	(97,229)	(148,509)	(130,947)		(152,003)					
220 - Social Security	(22,076)	(33,257)	(30,091)		(34,379)					
230 - Other Payroll Costs	(1,551)	(2,853)	(3,924)		(4,456)					
240 - Contractual Benefits	(65,366)	(89,112)	(77,240)		(83,400)					
320 - Property Svcs	(4,514)	(5,665)	(4,500)		(5,100)					
340 - Travel	(51,424)	(42,213)	(39,400)		(24,500)					
350 - Communication	(46,571)	(44,443)	(27,975)		(20,900)					
380 - Non-Instr Prof/Tech Svcs	(8,436)	(8,036)	(7,500)		(7,500)					
390 - Other Prof/Tech Svcs	(20,466)	(10,143)	(20,000)		(15,000)					
410 - Consum Supplies & Materials	(8,975)	(6,039)	(9,700)		(11,000)					
460 - Non-Consumable Items	(1,714)	(3,282)	(1,750)		(1,500)					
470 - Computer Software	(40,715)	(30,556)	(37,500)		(37,500)					
480 - Computer Hardware	(5,817)									
621 - Regular Interest		(413)								
640 - Dues & Fees	(8,037)	(4,537)	(4,500)		(5,000)					
FUNCTION 2640 Total	(679,843)	(878,490)	(788,890)	3.8	(850,389)	4.0				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 2660 - Technology Services										
112 - Classified Salaries	(1,716,185)	(2,257,780)	(2,131,817)	21.6	(2,186,879)	20.6				
113 - Administrators	(105,203)	(254,136)	(274,203)	2.0	(516,696)	3.5				
123 - Temp, Licensed	(62,893)									
124 - Temp, Classified	(11,781)	(18,827)	(20,000)	0.3						
130 - Addl Salary	(33,680)	(51,960)	(13,930)		(24,278)					
210 - PERS	(591,454)	(805,595)	(773,081)		(898,248)					
220 - Social Security	(145,678)	(193,563)	(186,656)		(208,834)					
230 - Other Payroll Costs	(10,482)	(16,935)	(24,193)		(26,934)					
240 - Contractual Benefits	(335,364)	(436,030)	(383,260)		(437,030)					
310 - Instr/Prof/Tech Svcs			(4,000)							
320 - Property Svcs	(6,537)	(475)	(3,000)		(4,000)					
340 - Travel	(34,962)	(60,854)	(60,150)		(60,000)					
350 - Communication	(20,295)	(15,098)	(10,075)		(11,000)					
380 - Non-Instr Prof/Tech Svcs		(3,198)	(100)							
390 - Other Prof/Tech Svcs	(325,463)	(76,543)	(277,500)		(250,000)					
410 - Consum Supplies & Materials	(739)	(5,982)	(3,864)		(7,500)					
460 - Non-Consumable Items	(37,959)	(34,529)	(65,000)		(12,500)					
470 - Computer Software	(1,148,481)	(823,277)	(1,596,500)		(1,365,000)					
480 - Computer Hardware	(102,229)	(46,577)	(233,500)		(80,000)					
540 - Depr Equip			(60,000)							
550 - Depr Tech	(107,088)	(10,697)	(75,000)							
590 - Other Capital Outlay		(1,292,807)								
610 - Principal Redemption		(603,327)								
621 - Regular Interest		(957)								
640 - Dues & Fees	(3,440)	(4,980)	(5,000)							
690 - Grant Indirect Charges	(224,947)	(252,154)	(287,192)							
FUNCTION 2660 Total	(5,024,862)	(7,266,281)	(6,488,021)	23.9	(6,088,899)	24.1				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 100 GENERAL FUND										
FUNCTION 5100 - Debt Service										
610 - Principal Redemption					(50,000)					
FUND 100 GENERAL FUND										
FUNCTION 5200 - Transfers of Funds										
710 - Fund Mods	(6,929,518)	(4,243,401)	(4,893,565)		(5,705,000)					
FUND 100 GENERAL FUND										
FUNCTION 5300 - Apportionment of Funds by ESD										
720 - Transits	(1,308,125)	(1,300,000)	(1,310,000)		(1,300,000)					
FUND 100 GENERAL FUND										
FUNCTION 6000 - CONTINGENCIES										
810 - Planned Reserve			(3,729,232)		(4,000,000)					
FUND 100 GENERAL FUND										
FUNCTION 7000 - UNAPPROPRIATED ENDING FUND BALANCE										
820 - Reserved Next Yr			(1,778,892)		(1,350,000)					

Tier 1 Operating Budget Summary

	ENTERPRISE		EDUCATION		TOTAL	
	PROPOSED	FTE	PROPOSED	FTE	PROPOSED	FTE
TIER 1 OPERATING BUDGET SUMMARY OBJECT						
0100 - Salaries	(2,447,663)	22.4	(4,732,972)	55.1	(7,180,635)	77.5
0200 - Associated Payroll Costs	(1,417,623)		(2,876,093)		(4,293,716)	
0300 - Purchased Services	(341,099)		(363,050)		(704,149)	
0400 - Supplies & Materials	(1,140,000)		(126,500)		(1,266,500)	
0600 - Other Objects	(752,500)		(2,500)		(755,000)	
0700 - Transfers			(1,300,000)		(1,300,000)	
TIER 1 OPERATING TOTAL	(6,098,885)	22.4	(9,401,115)	55.1	(15,500,000)	77.5

Resolution Revenue Distribution

	PROPOSED
Taxes	10,050,000
State School Fund	11,875,000
State Forest Fees	25,000
RESOLUTION REVENUES	21,950,000
90% DISTRICT ALLOCATION	19,755,000
LESS: TIER 1 Operating Budget	(15,500,000)
LESS: 2026 Contingency	(348,750)
PLUS: 2025 Unused Contingency	330,000
TIER 2 DISTRIBUTIONS	4,236,250

Special Revenue Fund

The Special Revenue Fund supports ESD activities whose funding sources legally restrict expenditures for specified purposes only. Major sources include grants and contracts but may also include specifically restricted activities from alternate funding sources.

Fund Balance

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
FUND 200 SPECIAL REVENUE FUND FUND BALANCE						
Beginning Fund Balance	1,072,711	2,802,368	3,012,521	2,335,000		
Other Resources	29,005,023	30,176,844	28,881,817	31,885,000		
Operational Expenses	(21,259,331)	(21,407,496)	(24,751,853)	(25,505,000)		
Transfers & Transits	(6,016,036)	(8,404,692)	(7,142,485)	(8,715,000)		
Reserves	0	0	0	0		
Ending Fund Balance	2,802,368	3,167,024	0	0		

Resources

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
FUND 200 SPECIAL REVENUE FUND RESOURCES						
1940 - Svcs to Other Ed Agencies	144,473	38,237				
2200 - Restricted Revenue	112,675	90,429	128,798	180,000		
3299 - Other Rest Grants in Aid	19,301,248	14,926,293	18,503,332	17,843,148		
4100 - Unrestricted Fed Revenue	1,797,484	9,159,837	5,000,000	9,000,000		
4300 - Restricted Fed Revenue	10,500		5,250			
4500 - Restricted Fed Revenue	7,638,642	5,962,048	5,244,437	4,861,852		
5400 - Beg Fund Balance	1,072,711	2,802,368	3,012,521	2,335,000		
200 SPECIAL REVENUE FUND TOTAL	30,077,734	32,979,212	31,894,338	34,220,000		

Requirements by Summary Object

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 200 SPECIAL REVENUE FUND SUMMARY OBJECT										
0100 - Salaries	(8,085,140)	(8,230,836)	(8,879,404)	116.5	(8,780,561)	107.4				
0200 - Associated Payroll Costs	(4,759,611)	(4,989,839)	(5,349,362)		(5,525,567)					
0300 - Purchased Services	(4,073,553)	(6,609,374)	(6,603,881)		(7,601,519)					
0400 - Supplies & Materials	(820,986)	(173,571)	(275,151)		(192,553)					
0500 - Capital Outlay	(2,123,707)	(4,932)	(2,172,829)		(2,010,000)					
0600 - Other Objects	(1,396,334)	(1,398,944)	(1,471,226)		(1,394,800)					
0700 - Transfers	(6,016,036)	(8,404,692)	(7,142,485)		(8,715,000)					
200 SPECIAL REVENUE FUND TOTAL	(27,275,367)	(29,812,187)	(31,894,338)	116.5	(34,220,000)	107.4				

Requirements by Summary Function

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 200 SPECIAL REVENUE FUND SUMMARY FUNCTION										
1200-Special Prgms	(12,301,756)	(12,960,146)	(15,206,963)	100.6	(15,845,808)	97.4				
1400-Sum School Prgms		(15,000)								
2100-Sup Svc, Student	(3,579,920)	(6,483,828)	(3,673,713)	6.0	(5,285,710)	3.5				
2200-Sup Svc, Instruction	(1,833,430)	(1,071,564)	(2,003,656)	8.7	(2,363,482)	6.5				
2300-Sup Svc, Gen Admin	(736,874)	(722,295)	(1,855,000)	1.2						
2400-School Admin	(226,012)	(1,696)								
2500-Sup Svc, Business	(600,433)	(152,967)	(286,851)		(285,000)					
2600-Sup Svc, Central Actvs	(92,338)		(1,725,670)		(1,725,000)					
2700-Sup Retirement Prgm	(17,180)									
4100-Facilities Acq & Const	(1,871,389)									
5200-Transfer of Funds	(608,000)		(1,000,000)		(225,000)					
5300-Transit of Funds	(5,408,036)	(8,404,692)	(6,142,485)		(8,490,000)					
200 SPECIAL REVENUE FUND TOTAL	(27,275,367)	(29,812,187)	(31,894,338)	116.5	(34,220,000)	107.4				

FUND 210-Regional Inclusive Services, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 210-Regional Inclusive Services										
FUNCTION 1220 - Restrictive Programs for Students with Disabilities										
111 - Licensed Salaries	(689,432)	(737,705)	(1,283,070)	15.0	(1,256,182)	13.6				
112 - Classified Salaries	(93,479)	(62,898)	(103,219)	2.3	(91,915)	1.9				
113 - Administrators	(37,606)	(43,073)	(139,422)	1.0	(92,563)	0.6				
123 - Temp, Licensed	(36,435)	(10,321)	(42,820)	0.5	(25,000)					
124 - Temp, Classified	(5,363)		(11,256)	0.1						
130 - Addl Salary	(13,110)	(12,016)	(17,221)		(17,830)					
210 - PERS	(256,589)	(275,785)	(509,550)		(507,172)					
220 - Social Security	(61,753)	(64,170)	(122,169)		(116,275)					
230 - Other Payroll Costs	(5,059)	(5,565)	(15,624)		(14,805)					
240 - Contractual Benefits	(173,545)	(176,639)	(287,595)		(271,849)					
310 - Instr/Prof/Tech Svcs	(11,127)									
320 - Property Svcs	(941)	(646)	(2,040)		(1,750)					
340 - Travel	(43,216)	(55,988)	(97,060)		(62,000)					
350 - Communication	(5,811)	(3,805)	(7,305)							
390 - Other Prof/Tech Svcs	(1,341)	(26,820)	(275,674)		(32,217)					
410 - Consum Supplies & Materials	(11,514)	(3,177)	(5,810)		(8,500)					
430 - Library Books	(290)									
460 - Non-Consumable Items	(71,676)	(2,977)	(10,050)		(8,000)					
470 - Computer Software	(695)	(968)	(2,350)		(500)					
480 - Computer Hardware	(18,429)	(78)	(15,750)		(1,500)					
540 - Depr Equip	(5,847)									
640 - Dues & Fees	(459)		(675)		(750)					
690 - Grant Indirect Charges	(138,933)	(131,505)	(261,723)		(232,000)					
FUNCTION 1220 Total	(1,682,649)	(1,614,134)	(3,210,383)	18.9	(2,740,808)	16.1				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 210-Regional Inclusive Services										
FUNCTION 1260 - Treatment and Habilitation										
340 - Travel		(5)								
350 - Communication		(276)								
FUNCTION 1260 Total		(281)								
FUND 210-Regional Inclusive Services										
FUNCTION 2140 - Psychological Services										
210 - PERS	(0)									
220 - Social Security	(1,893)									
230 - Other Payroll Costs	(6)									
240 - Contractual Benefits	(0)									
FUNCTION 2140 Total	(1,899)									

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 210-Regional Inclusive Services										
FUNCTION 2150 - Speech Pathology and Audiology Services										
111 - Licensed Salaries			(48,083)	0.5	(33,630)	0.5				
112 - Classified Salaries	(34,335)									
123 - Temp, Licensed		(31,768)	(165,399)	2.0						
130 - Addl Salary	(365)		(700)							
210 - PERS	(9,457)	(8,854)	(70,050)		(2,011)					
220 - Social Security	(5,043)	(2,430)	(16,385)		(2,564)					
230 - Other Payroll Costs	(412)	(208)	(1,150)		(337)					
240 - Contractual Benefits	(23,125)		(7,800)		(8,400)					
320 - Property Svcs		(45)			(250)					
340 - Travel	(864)	(664)	(1,050)		(750)					
350 - Communication	(162)		(30)							
390 - Other Prof/Tech Svcs	(14,735)	(319)	(4,483)		(1,500)					
410 - Consum Supplies & Materials		(16)			(500)					
460 - Non-Consumable Items	(19,821)		(2,000)		(500)					
470 - Computer Software	(99)				(500)					
480 - Computer Hardware			(1,500)							
540 - Depr Equip	(7,586)									
640 - Dues & Fees					(500)					
690 - Grant Indirect Charges	(10,432)	(3,987)	(32,333)							
FUNCTION 2150 Total	(126,437)	(48,290)	(350,963)	2.5	(51,442)	0.5				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 210 Regional Inclusive Services										
FUNCTION 2160 - Other Student Treatment Services										
111 - Licensed Salaries	(355,444)									
112 - Classified Salaries	(35,695)									
113 - Administrators	(22,563)									
123 - Temp, Licensed	(9,490)									
130 - Addl Salary	(3,717)									
210 - PERS	(141,634)									
220 - Social Security	(34,676)									
230 - Other Payroll Costs	(2,714)									
240 - Contractual Benefits	(91,502)									
320 - Property Svcs	(29)				(250)					
340 - Travel	(23,757)									
350 - Communication	(2,158)	(2,804)								
390 - Other Prof/Tech Svcs	(572)	(16,406)			(17,500)					
410 - Consum Supplies & Materials	(2,240)									
460 - Non-Consumable Items	(8,591)									
470 - Computer Software		(57)								
480 - Computer Hardware	(330)									
640 - Dues & Fees	(97)									
690 - Grant Indirect Charges	(66,340)									
FUNCTION 2160 Total	(801,550)	(19,267)			(17,750)					

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
--	-------------------	-------------------	-------------------	-----	---------------------	-----	---------------------	-----	--------------------	-----

FUND 210-Regional Inclusive Services

FUNCTION 5300 - Apportionment of Funds by ESD

720 - Transits	(1,034,296)	(795,904)	(758,000)		(765,000)					
----------------	-------------	-----------	-----------	--	-----------	--	--	--	--	--

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
--	-------------------	-------------------	-------------------	-----	---------------------	-----	---------------------	-----	--------------------	-----

FUND 210-Regional Inclusive Services

SUMMARY OBJECT

0100 - Salaries	(1,337,035)	(897,780)	(1,811,190)	21.4	(1,517,120)	16.6				
0200 - Associated Payroll Costs	(807,408)	(533,650)	(1,030,323)		(923,413)					
0300 - Purchased Services	(104,713)	(107,777)	(387,642)		(116,217)					
0400 - Supplies & Materials	(133,686)	(7,274)	(37,460)		(20,000)					
0500 - Capital Outlay	(13,433)									
0600 - Other Objects	(216,260)	(135,492)	(294,731)		(233,250)					
0700 - Transfers	(1,034,296)	(795,904)	(758,000)		(765,000)					
FUND 210 Total	(3,646,832)	(2,477,876)	(4,319,346)	21.4	(3,575,000)	16.6				

FUND 220-Student Success Act & Related, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 220-Student Success Act & Related										
FUNCTION 2110 - Attendance and Social Work Services										
111 - Licensed Salaries	(95,689)	(228,924)	(117,165)	1.5	(145,599)	1.8				
112 - Classified Salaries	(35,377)									
113 - Administrators	(114,745)	(97,073)								
123 - Temp, Licensed					(32,534)	0.2				
130 - Addl Salary	(108)	(1,001)	(500)							
210 - PERS	(65,155)	(103,872)	(35,401)		(57,931)					
220 - Social Security	(16,162)	(24,692)	(9,002)		(13,628)					
230 - Other Payroll Costs	(1,255)	(2,138)	(1,177)		(1,779)					
240 - Contractual Benefits	(51,348)	(56,879)	(22,776)		(34,109)					
310 - Instr/Prof/Tech Svcs	(9,445)									
340 - Travel	(27,857)	(27,825)	(4,500)		(22,585)					
350 - Communication	(1,758)	(3,102)	(900)		(250)					
390 - Other Prof/Tech Svcs	(6,061)		(28,648)							
410 - Consum Supplies & Materials	(22,311)	(1,185)	(2,000)		(4,703)					
460 - Non-Consumable Items	(1,121)	(894)	(1,250)							
470 - Computer Software			(280)							
480 - Computer Hardware	(6,107)									
640 - Dues & Fees		(1,145)	(550)		(500)					
690 - Grant Indirect Charges	(24,867)	(78,399)	(13,649)		(77,900)					
FUNCTION 2110 Total	(479,366)	(627,129)	(237,798)	1.5	(391,518)	2.0				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 220-Student Success Act & Related										
FUNCTION 2210 - Improvement of Instruction Services										
111 - Licensed Salaries	(90,856)	(72,639)	(17,467)	0.2	(19,260)	0.2				
112 - Classified Salaries	(35,572)		(12,074)	0.3	(33,061)	0.5				
113 - Administrators	(257,802)	(118,069)	(708,728)	6.5	(656,134)	5.8				
123 - Temp, Licensed	(413,141)	(408,794)	(147,396)	1.8	(90,000)					
124 - Temp, Classified	(3,120)									
130 - Addl Salary	(921)	(540)	(16,375)		(1,629)					
210 - PERS	(215,618)	(177,395)	(286,280)		(270,390)					
220 - Social Security	(56,368)	(40,827)	(69,005)		(61,207)					
230 - Other Payroll Costs	(4,151)	(3,615)	(8,036)		(7,451)					
240 - Contractual Benefits	(131,799)	(106,105)	(120,006)		(119,946)					
310 - Instr/Prof/Tech Svcs	(37,672)	(68,575)	(182,018)		(162,345)					
320 - Property Svcs		(1,620)								
340 - Travel	(150,376)	(56,005)	(24,000)		(52,500)					
350 - Communication	(2,453)	(4,000)			(550)					
390 - Other Prof/Tech Svcs	(197,496)		(304,558)		(161,859)					
410 - Consum Supplies & Materials	(24,369)	(5,949)	(5,000)		(5,000)					
460 - Non-Consumable Items	(643)	(532)			(500)					
470 - Computer Software	(101,405)	(345)								
480 - Computer Hardware	(10,551)	(1,178)	(1,300)		(1,500)					
640 - Dues & Fees	(4,084)	(1,054)	(1,000)		(1,000)					
690 - Grant Indirect Charges	(79,946)	(4,323)	(95,163)		(19,150)					
FUNCTION 2210 Total	(1,818,343)	(1,071,564)	(1,998,406)	8.7	(1,663,482)	6.5				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 220-Student Success Act & Related SUMMARY OBJECT										
0100 - Salaries	(1,047,330)	(927,040)	(1,019,705)	10.2	(978,217)	8.5				
0200 - Associated Payroll Costs	(541,857)	(515,522)	(551,683)		(566,441)					
0300 - Purchased Services	(433,118)	(161,127)	(544,624)		(400,089)					
0400 - Supplies & Materials	(166,507)	(10,083)	(9,830)		(11,703)					
0600 - Other Objects	(108,897)	(84,921)	(110,362)		(98,550)					
FUND 220 Total	(2,297,709)	(1,698,693)	(2,236,204)	10.2	(2,055,000)	8.5				

FUND 221-Transition Network Facilitator & Related, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 221-Transition Network Facilitator & Related										
FUNCTION 2120 - Guidance Services										
111 - Licensed Salaries	(92,149)		(75,111)	0.8	(106,156)	1.0				
112 - Classified Salaries	(64,592)	(80,577)	(68,179)	1.0						
124 - Temp, Classified	(720)									
130 - Addl Salary	(1,825)		(525)		(1,825)					
210 - PERS	(50,968)	(25,681)	(48,707)		(38,395)					
220 - Social Security	(12,089)	(6,080)	(11,002)		(8,361)					
230 - Other Payroll Costs	(927)	(537)	(1,435)		(1,069)					
240 - Contractual Benefits	(29,725)	(23,200)	(27,300)		(16,800)					
340 - Travel	(10,912)	(7,497)	(9,500)		(9,500)					
350 - Communication	(1,328)	(1,626)	(1,200)		(1,200)					
390 - Other Prof/Tech Svcs	(103,497)	(36,140)	(1,477)		(17,844)					
410 - Consum Supplies & Materials	(139)		(550)		(550)					
470 - Computer Software	(228)		(300)		(300)					
480 - Computer Hardware	(1,351)		(1,000)		(1,000)					
640 - Dues & Fees	(42,143)	(36,665)								
690 - Grant Indirect Charges	(34,486)	(30,241)	(22,166)		(22,000)					
FUNCTION 2120 Total	(447,080)	(248,243)	(268,452)	1.8	(225,000)	1.0				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 221-Transition Network Facilitator & Related FUNCTION 2140 - Psychological Services										
111 - Licensed Salaries		(95,835)								
130 - Addl Salary		(1,300)								
210 - PERS		(32,900)								
220 - Social Security		(7,402)								
230 - Other Payroll Costs		(635)								
240 - Contractual Benefits		(15,600)								
340 - Travel		(998)								
FUNCTION 2140 Total		(154,669)								

**FUND 221-Transition Network Facilitator & Related
FUNCTION 2190 - Service Direction, Student Support Services**

111 - Licensed Salaries		(3,297)								
310 - Instr/Prof/Tech Svcs	(9,890)									
FUNCTION 2190 Total	(9,890)	(3,297)								

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 221-Transition Network Facilitator & Related SUMMARY OBJECT										
0100 - Salaries	(159,286)	(181,009)	(143,815)	1.8	(107,981)	1.0				
0200 - Associated Payroll Costs	(93,710)	(112,034)	(88,444)		(64,625)					
0300 - Purchased Services	(125,627)	(46,260)	(12,177)		(28,544)					
0400 - Supplies & Materials	(1,718)		(1,850)		(1,850)					
0600 - Other Objects	(76,629)	(66,906)	(22,166)		(22,000)					
FUND 221 Total	(456,971)	(406,209)	(268,452)	1.8	(225,000)	1.0				

FUND 230-Early Intervention / Early Childhood Special Education, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 230-Early Intervention / Early Childhood Special Education										
FUNCTION 1260 - Treatment and Habilitation										
111 - Licensed Salaries	(2,735,059)	(2,650,448)	(2,732,091)	35.6	(2,944,753)	35.5				
112 - Classified Salaries	(745,540)	(897,503)	(1,068,119)	26.4	(1,136,825)	26.1				
113 - Administrators	(383,288)	(503,037)	(537,771)	4.0	(501,942)	3.5				
121 - Subs, Licensed	(15,165)	(39,634)	(7,000)		(50,000)					
122 - Subs, Classified	(16,810)	(27,419)	(5,000)		(35,000)					
123 - Temp, Licensed	(21,108)	(78,113)	(326)		(25,000)					
124 - Temp, Classified	(7,088)	(41,982)	(4,802)	0.1	(5,000)					
130 - Addl Salary	(30,337)	(42,507)	(22,090)		(34,500)					
210 - PERS	(1,115,402)	(1,261,843)	(1,377,626)		(1,551,099)					
220 - Social Security	(292,771)	(318,454)	(334,858)		(362,075)					
230 - Other Payroll Costs	(23,161)	(28,237)	(45,401)		(47,564)					
240 - Contractual Benefits	(975,694)	(1,084,954)	(1,042,312)		(1,119,385)					
310 - Instr/Prof/Tech Svcs	(343,380)	(419,207)	(350,000)		(445,000)					
320 - Property Svcs	(76,433)	(86,445)	(248,500)		(236,500)					
340 - Travel	(122,991)	(125,117)	(97,900)		(125,400)					
350 - Communication	(81,558)	(70,186)	(49,250)		(80,500)					
371 - Tuition Pmts In-State	(12,093)	(24,895)	(40,500)		(40,000)					
380 - Non-Instr Prof/Tech Svcs	(2,406)	(2,513)								
390 - Other Prof/Tech Svcs	(56,194)	(76,996)	(65,000)		(77,457)					

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 230-Early Intervention / Early Childhood Special Education										
FUNCTION 1260 - Treatment and Habilitation										
410 - Consum Supplies & Materials	(53,751)	(45,681)	(56,261)		(44,000)					
420 - Textbooks	(67)	(10)								
430 - Library Books	(14)	(227)								
440 - Periodicals		(16)								
460 - Non-Consumable Items	(103,871)	(12,374)	(20,000)		(20,000)					
470 - Computer Software	(17,892)	(9,744)	(7,500)		(10,000)					
480 - Computer Hardware	(70,886)	(732)	(8,500)		(10,000)					
540 - Depr Equip		(4,932)	(10,000)							
550 - Depr Tech			(308)							
610 - Principal Redemption		(14,813)								
621 - Regular Interest		(617)								
640 - Dues & Fees	(1,505)	(1,458)	(931)		(500)					
690 - Grant Indirect Charges	(657,307)	(721,834)	(731,885)		(802,500)					
FUNCTION 1260 Total	(7,961,772)	(8,591,929)	(8,863,931)	66.0	(9,705,000)	65.1				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 230-Early Intervention / Early Childhood Special Education										
FUNCTION 2540 - Operation and Maintenance of Plant Services										
112 - Classified Salaries	(65,039)	(15,652)								
124 - Temp, Classified	(7,438)	(6,941)								
130 - Addl Salary	(740)	(227)								
210 - PERS	(21,308)	(6,664)								
220 - Social Security	(5,601)	(1,746)								
230 - Other Payroll Costs	(650)	(415)								
240 - Contractual Benefits	(20,693)	(5,200)								
320 - Property Svcs	(223,472)	(82,125)								
340 - Travel	(544)	(259)								
410 - Consum Supplies & Materials	(5,045)	(5,369)								
460 - Non-Consumable Items	(6,723)	(594)								
540 - Depr Equip	(17,971)									
610 - Principal Redemption		(26,192)								
621 - Regular Interest		(208)								
690 - Grant Indirect Charges	(33,770)									
FUNCTION 2540 Total	(408,995)	(151,591)								
FUND 230-Early Intervention / Early Childhood Special Education										
FUNCTION 5300 - Apportionment of Funds by ESD										
720 - Transits	(3,458,386)	(3,090,920)	(3,084,485)		(3,450,000)					

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 230-Early Intervention / Early Childhood Special Education										
SUMMARY OBJECT										
0100 - Salaries	(4,027,613)	(4,303,462)	(4,377,199)	66.0	(4,733,020)	65.1				
0200 - Associated Payroll Costs	(2,455,281)	(2,707,513)	(2,800,197)		(3,080,123)					
0300 - Purchased Services	(919,070)	(887,743)	(851,150)		(1,004,857)					
0400 - Supplies & Materials	(258,249)	(74,746)	(92,261)		(84,000)					
0500 - Capital Outlay	(17,971)	(4,932)	(10,308)							
0600 - Other Objects	(692,583)	(765,123)	(732,816)		(803,000)					
0700 - Transfers	(3,458,386)	(3,090,920)	(3,084,485)		(3,450,000)					
FUND 230 TOTAL	(11,829,153)	(11,834,439)	(11,948,416)	66.0	(13,155,000)	65.1				

FUND 240-Long Term Care & Treatment, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 240-Long Term Care & Treatment										
FUNCTION 1280 - Alternative Education										
111 - Licensed Salaries	(867,651)	(764,627)	(1,013,373)	12.0	(1,117,294)	13.0				
112 - Classified Salaries	(107,425)	(96,179)	(114,134)	2.4	(112,911)	2.0				
113 - Administrators	(14,209)	(168,552)	(177,798)	1.2	(187,518)	1.2				
121 - Subs, Licensed	(6,446)	(7,885)	(1,678)							
123 - Temp, Licensed		(4,443)			(10,000)					
124 - Temp, Classified	(33,671)									
130 - Addl Salary	(6,263)	(8,955)	(15,110)		(16,500)					
210 - PERS	(285,866)	(329,621)	(419,154)		(479,049)					
220 - Social Security	(74,269)	(77,090)	(101,130)		(110,265)					
230 - Other Payroll Costs	(5,818)	(6,743)	(13,182)		(21,051)					
240 - Contractual Benefits	(208,145)	(217,369)	(252,385)		(280,600)					
310 - Instr/Prof/Tech Svcs	(171,906)	(89,070)	(281,736)		(100,000)					
320 - Property Svcs	(8,095)	(12,145)	(30,000)		(7,500)					
340 - Travel	(336)	(4,860)	(4,000)		(5,000)					
350 - Communication	(5,667)	(8,317)	(12,500)		(8,500)					
390 - Other Prof/Tech Svcs	(106,879)	(224,403)	(204,559)		(41,312)					
410 - Consum Supplies & Materials	(13,226)	(3,549)	(10,250)		(7,500)					
420 - Textbooks	(4,903)	(778)	(2,500)							
430 - Library Books		(63)	(2,500)							
440 - Periodicals	(2,132)		(1,000)							
460 - Non-Consumable Items	(64,457)	(4,962)	(10,000)		(10,000)					
470 - Computer Software	(15,634)	(7,143)	(35,000)		(27,500)					
480 - Computer Hardware	(17,025)		(20,000)							

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 240-Long Term Care & Treatment										
FUNCTION 1280 - Alternative Education										
520 - Bldg Acquisition	(214,914)									
530 - Other Bldg Improv			(150,000)							
550 - Depr Tech	(6,000)									
610 - Principal Redemption		(1,684)								
621 - Regular Interest		(238)								
640 - Dues & Fees		(2,490)	(2,000)		(2,500)					
690 - Grant Indirect Charges	(201,684)	(183,981)	(258,660)		(230,000)					
FUNCTION 1280 Total	(2,442,621)	(2,225,148)	(3,132,649)	15.6	(2,775,000)	16.2				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 240-Long Term Care & Treatment										
FUNCTION 2410 - Office of the Principal Services										
113 - Administrators	(124,249)									
130 - Addl Salary	(540)									
210 - PERS	(40,968)									
220 - Social Security	(9,546)									
230 - Other Payroll Costs	(630)									
240 - Contractual Benefits	(21,084)									
320 - Property Svcs	(1,774)									
340 - Travel	(2,908)									
350 - Communication	(5,006)	(1,696)								
640 - Dues & Fees	(645)									
690 - Grant Indirect Charges	(18,662)									
FUNCTION 2410 Total	(226,012)	(1,696)								
FUND 240-Long Term Care & Treatment										
FUNCTION 2540 - Operation and Maintenance of Plant Services										
320 - Property Svcs	(163,899)	(1,376)								
350 - Communication	(3,732)									
410 - Consum Supplies & Materials	(678)									
460 - Non-Consumable Items	(4,417)									
690 - Grant Indirect Charges	(15,545)									
FUNCTION 2540 Total	(188,271)	(1,376)								

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 240-Long Term Care & Treatment										
SUMMARY OBJECT										
0100 - Salaries	(1,160,453)	(1,050,641)	(1,322,093)	15.6	(1,444,223)	16.2				
0200 - Associated Payroll Costs	(646,327)	(630,823)	(785,851)		(890,965)					
0300 - Purchased Services	(470,202)	(341,867)	(532,795)		(162,312)					
0400 - Supplies & Materials	(122,471)	(16,495)	(81,250)		(45,000)					
0500 - Capital Outlay	(220,914)		(150,000)							
0600 - Other Objects	(236,536)	(188,393)	(260,660)		(232,500)					
FUND 240 TOTAL	(2,856,903)	(2,228,220)	(3,132,649)	15.6	(2,775,000)	16.2				

FUND 251-Region 16, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 251-Region 16										
FUNCTION 2320 - Executive Administration Services										
112 - Classified Salaries	(4,436)	(4,211)	(5,000)							
113 - Administrators	(29,715)	(28,211)	(30,000)							
123 - Temp, Licensed	(118,574)	(167,715)	(130,000)	1.2						
130 - Addl Salary	(770)	(1,246)	(1,246)							
210 - PERS	(45,619)	(49,282)	(55,194)							
220 - Social Security	(11,297)	(14,576)	(12,718)							
230 - Other Payroll Costs	(799)	(1,283)	(665)							
240 - Contractual Benefits	(19,719)	(23,789)	(3,500)							
340 - Travel	(9,158)	(20,615)	(22,500)							
390 - Other Prof/Tech Svcs	(451,648)	(370,132)	(546,677)							
410 - Consum Supplies & Materials	(1,142)	(728)	(1,500)							
460 - Non-Consumable Items	(320)	(650)	(1,000)							
470 - Computer Software	(300)	(25)								
480 - Computer Hardware	(4,024)									
690 - Grant Indirect Charges	(39,354)	(39,832)	(45,000)							
FUNCTION 2320 Total	(736,874)	(722,295)	(855,000)	1.2						

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 251-Region 16										
SUMMARY OBJECT										
0100 - Salaries	(153,495)	(201,383)	(166,246)	1.2						
0200 - Associated Payroll Costs	(77,434)	(88,930)	(72,077)							
0300 - Purchased Services	(460,805)	(390,747)	(569,177)							
0400 - Supplies & Materials	(5,785)	(1,402)	(2,500)							
0600 - Other Objects	(39,354)	(39,832)	(45,000)							
FUND 251 TOTAL	(736,874)	(722,295)	(855,000)	1.2						

FUND 255-ESSER, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 255-ESSER										
FUNCTION 1220 - Restrictive Programs for Students with Disabilities										
123 - Temp, Licensed	(2,406)									
210 - PERS	(727)									
220 - Social Security	(177)									
230 - Other Payroll Costs	(8)									
480 - Computer Hardware	(2,732)									
690 - Grant Indirect Charges	(544)									
FUNCTION 1220 Total	(6,593)									
FUND 255-ESSER										
FUNCTION 1260 - Treatment and Habilitation										
111 - Licensed Salaries		(63,074)								
112 - Classified Salaries	(29,008)	(45,203)								
123 - Temp, Licensed	(4,485)									
210 - PERS	(30,420)	(31,492)								
220 - Social Security	(2,448)	(7,688)								
230 - Other Payroll Costs	(196)	(715)								
240 - Contractual Benefits	(12,500)	(28,485)								
310 - Instr/Prof/Tech Svcs	(25,000)	(66,048)								
340 - Travel	(1,056)	(2,065)								
410 - Consum Supplies & Materials	(1,652)									
460 - Non-Consumable Items	(69,329)									
480 - Computer Hardware	(7,356)									
690 - Grant Indirect Charges	(16,510)	(22,029)								
FUNCTION 1260 Total	(199,959)	(266,799)								

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 255-ESSER										
FUNCTION 1280 - Alternative Education										
111 - Licensed Salaries		(122,832)								
130 - Addl Salary	(3,562)									
210 - PERS	(1,132)	(38,752)								
220 - Social Security	(272)	(9,060)								
230 - Other Payroll Costs	(12)	(775)								
240 - Contractual Benefits		(24,445)								
390 - Other Prof/Tech Svcs		(1,400)								
410 - Consum Supplies & Materials	(103)	(2,509)								
420 - Textbooks	(49)									
430 - Library Books	(2,357)	(712)								
460 - Non-Consumable Items		(3,415)								
470 - Computer Software		(10,388)								
480 - Computer Hardware		(11,120)								
610 - Principal Redemption		(10,246)								
690 - Grant Indirect Charges	(674)	(21,209)								
FUNCTION 1280 Total	(8,162)	(256,862)								
FUND 255-ESSER										
FUNCTION 2150 - Speech Pathology and Audiology Services										
480 - Computer Hardware	(3,673)									
690 - Grant Indirect Charges	(331)									
FUNCTION 2150 Total	(4,004)									

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 255-ESSER										
FUNCTION 2160 - Other Student Treatment Services										
111 - Licensed Salaries	(38,335)	(350,898)								
112 - Classified Salaries		(14,968)								
113 - Administrators		(21,536)								
123 - Temp, Licensed		(600)								
130 - Addl Salary		(2,115)								
210 - PERS		(125,307)								
220 - Social Security		(29,316)								
230 - Other Payroll Costs		(2,555)								
240 - Contractual Benefits		(76,605)								
340 - Travel		(793)								
350 - Communication		(447)								
410 - Consum Supplies & Materials		(50)								
460 - Non-Consumable Items		(42)								
480 - Computer Hardware	(18,343)									
690 - Grant Indirect Charges	(5,101)	(56,325)								
FUNCTION 2160 Total	(61,779)	(681,558)								
FUND 255-ESSER										
FUNCTION 2320 - Executive Administration Services										
390 - Other Prof/Tech Svcs			(1,000,000)							

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET FTE	2025-26 PROPOSED FTE	2025-26 APPROVED FTE	2025-26 ADOPTED FTE
FUND 255-ESSER						
FUNCTION 2520 - Fiscal Services						
460 - Non-Consumable Items	(550)					
690 - Grant Indirect Charges	(50)					
FUNCTION 2520 Total	(600)					
FUND 255-ESSER						
FUNCTION 2540 - Operation and Maintenance of Plant Services						
410 - Consum Supplies & Materials	(2,356)					
690 - Grant Indirect Charges	(212)					
FUNCTION 2540 Total	(2,568)					
FUND 255-ESSER						
FUNCTION 2660 - Technology Services						
410 - Consum Supplies & Materials	(10,824)					
430 - Library Books	(681)					
460 - Non-Consumable Items	(2,248)					
480 - Computer Hardware	(1,043)					
690 - Grant Indirect Charges	(1,680)					
FUNCTION 2660 Total	(16,477)					
FUND 255-ESSER						
FUNCTION 4150 - Building Acquisition, Construction, and Improvement Services						
520 - Bldg Acquisition	(16,302)					
590 - Other Capital Outlay	(1,855,087)					
FUNCTION 4150 Total	(1,871,389)					
FUND 255-ESSER						
5300 - Apportionment of Funds by ESD						
720 - Transits	(28,648)	(449,088)				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET FTE	2025-26 PROPOSED FTE	2025-26 APPROVED FTE	2025-26 ADOPTED FTE
FUND 255-ESSER SUMMARY OBJECT						
0100 - Salaries	(77,796)	(621,226)				
0200 - Associated Payroll Costs	(47,891)	(375,196)				
0300 - Purchased Services	(26,056)	(70,753)	(1,000,000)			
0400 - Supplies & Materials	(123,297)	(28,235)				
0500 - Capital Outlay	(1,871,389)					
0600 - Other Objects	(25,102)	(109,809)				
0700 - Transfers	(28,648)	(449,088)				
FUND 255 TOTAL	(2,200,179)	(1,654,307)	(1,000,000)			

FUND 259-De Minimis Special Revenue, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 259-De Minimis Special Revenue										
FUNCTION 1280 - Alternative Education										
410 - Consum Supplies & Materials		(11)								
460 - Non-Consumable Items		(4,982)								
FUNCTION 1280 Total		(4,993)								
FUND 259-De Minimis Special Revenue										
FUNCTION 1400 - Summer School Programs										
123 - Temp, Licensed		(10,285)								
210 - PERS		(2,620)								
220 - Social Security		(787)								
230 - Other Payroll Costs		(70)								
690 - Grant Indirect Charges		(1,239)								
FUNCTION 1400 Total		(15,000)								
FUND 259-De Minimis Special Revenue										
FUNCTION 2110 - Attendance and Social Work Services										
390 - Other Prof/Tech Svcs	(700)									
410 - Consum Supplies & Materials	(5,566)	(30,343)	(50,000)		(30,000)					
690 - Grant Indirect Charges		(1,741)								
FUNCTION 2110 Total	(6,266)	(32,084)	(50,000)		(30,000)					

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 259-De Minimis Special Revenue										
FUNCTION 2160 - Other Student Treatment Services										
113 - Administrators		(37,842)	(39,156)	0.3						
130 - Addl Salary		(168)								
210 - PERS		(12,304)	(12,150)							
220 - Social Security		(3,033)	(2,995)							
230 - Other Payroll Costs		(263)	(392)							
240 - Contractual Benefits		(7,094)	(5,250)							
340 - Travel		(271)	(1,066)		(64,500)					
690 - Grant Indirect Charges		(5,488)	(5,491)		(5,500)					
FUNCTION 2160 Total		(66,463)	(66,500)	0.3	(70,000)					
FUND 259-De Minimis Special Revenue										
FUNCTION 2210 - Improvement of Instruction Services										
320 - Property Svcs	(6,090)									
340 - Travel	(7,490)									
390 - Other Prof/Tech Svcs	(640)		(5,250)							
690 - Grant Indirect Charges	(867)									
FUNCTION 2210 Total	(15,087)		(5,250)							
FUND 259-De Minimis Special Revenue										
FUNCTION 2640 - Staff Services										
112 - Classified Salaries	(73)									
122 - Subs, Classified	(1,103)									
124 - Temp, Classified	(45,213)									
210 - PERS	(13,437)									
220 - Social Security	(3,459)									
230 - Other Payroll Costs	(243)									
240 - Contractual Benefits	(8,547)									
460 - Non-Consumable Items	(3,680)									
690 - Grant Indirect Charges	(106)									
FUNCTION 2640 Total	(75,860)									

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
--	-------------------	-------------------	-------------------	-----	---------------------	-----	---------------------	-----	--------------------	-----

FUND 259-De Minimis Special Revenue

FUNCTION 5300 - Apportionment of Funds by ESD

720 - Transits	(8,645)									
----------------	---------	--	--	--	--	--	--	--	--	--

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
--	-------------------	-------------------	-------------------	-----	---------------------	-----	---------------------	-----	--------------------	-----

FUND 259-De Minimis Special Revenue

SUMMARY OBJECT

0100 - Salaries	(46,389)	(48,295)	(39,156)	0.3						
0200 - Associated Payroll Costs	(25,686)	(26,171)	(20,787)							
0300 - Purchased Services	(14,920)	(271)	(6,316)		(64,500)					
0400 - Supplies & Materials	(9,246)	(35,336)	(50,000)		(30,000)					
0600 - Other Objects	(973)	(8,468)	(5,491)		(5,500)					
0700 - Transfers	(8,645)									
FUND 259 TOTAL	(105,858)	(118,540)	(121,750)	0.3	(100,000)					

FUND 280-Medicaid Administrative Claims, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 280-Medicaid Administrative Claims										
FUNCTION 2130 - Health Services										
111 - Licensed Salaries	(13,097)									
112 - Classified Salaries	(26,334)									
113 - Administrators	(35,301)									
130 - Addl Salary	(1,010)									
210 - PERS	(24,444)									
220 - Social Security	(5,678)									
230 - Other Payroll Costs	(382)									
240 - Contractual Benefits	(16,334)									
340 - Travel	(1,015)									
350 - Communication	(509)									
380 - Non-Instr Prof/Tech Svcs		(238,128)			(225,000)					
390 - Other Prof/Tech Svcs	(1,517,518)	(4,364,699)	(2,700,000)		(4,275,000)					
410 - Consum Supplies & Materials	(27)									
FUNCTION 2130 Total	(1,641,649)	(4,602,827)	(2,700,000)		(4,500,000)					
FUND 280-Medicaid Administrative Claims										
FUNCTION 5200 - Transfers of Funds										
710 - Fund Mods			(1,000,000)		(225,000)					
FUND 280-Medicaid Administrative Claims										
FUNCTION 5300 - Apportionment of Funds by ESD										
720 - Transits	(878,060)	(4,068,780)	(2,300,000)		(4,275,000)					

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 280-Medicaid Administrative Claims										
SUMMARY OBJECT										
0100 - Salaries	(75,742)									
0200 - Associated Payroll Costs	(46,838)									
0300 - Purchased Services	(1,519,041)	(4,602,827)	(2,700,000)		(4,500,000)					
0400 - Supplies & Materials	(27)									
0700 - Transfers	(878,060)	(4,068,780)	(3,300,000)		(4,500,000)					
FUND 280 TOTAL	(2,519,709)	(8,671,607)	(6,000,000)		(9,000,000)					

FUND 290-Other ESD Restricted, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 290-Other ESD Restricted										
FUNCTION 1280 - Alternative Education										
390 - Other Prof/Tech Svcs					(625,000)					
FUND 290-Other ESD Restricted										
FUNCTION 2210 - Improvement of Instruction Services										
390 - Other Prof/Tech Svcs					(700,000)					
FUND 290-Other ESD Restricted										
FUNCTION 2570 - Internal Services										
540 - Depr Equip			(286,851)		(285,000)					
FUND 290-Other ESD Restricted										
FUNCTION 2660 - Technology Services										
550 - Depr Tech			(1,725,670)		(1,725,000)					
FUND 290-Other ESD Restricted										
FUNCTION 2700 - Supplemental Retirement Program										
240 - Contractual Benefits	(17,180)									
FUND 290-Other ESD Restricted										
FUNCTION 5200 - Transfers of Funds										
710 - Fund Mods	(608,000)									

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET FTE	2025-26 PROPOSED FTE	2025-26 APPROVED FTE	2025-26 ADOPTED FTE
FUND 290-Other ESD Restricted SUMMARY OBJECT						
0200 - Associated Payroll Costs	(17,180)					
0300 - Purchased Services				(1,325,000)		
0500 - Capital Outlay			(2,012,521)	(2,010,000)		
0700 - Transfers	(608,000)					
FUND 290 TOTAL	(625,180)	0	(2,012,521)	(3,335,000)		

Debt Service Fund

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

Fund Balance

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
FUND 300 DEBT SERVICE FUND FUND BALANCE						
Beginning Fund Balance	525,250	54,051	0	0		
Other Resources	0	418,448	473,500	475,000		
Operational Expenses	(471,199)	(472,499)	(473,500)	(475,000)		
Transfers & Transits	0	0	0	0		
Reserves	0	0	0	0		
Ending Fund Balance	54,051	(0)	0	0		

Resources

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
FUND 300 DEBT SERVICE FUND RESOURCES						
5200 - Interfund Transfers		418,448	473,500	475,000		
5400 - Beg Fund Balance	525,250	54,051				
300 DEBT SERVICE FUND TOTAL	525,250	472,499	473,500	475,000		

Requirements by Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 300 DEBT SERVICE										
FUNCTION 5100 - Debt Service										
610 - Principal Redemption	(380,599)	(300,000)	(310,000)		(320,000)					
621 - Regular Interest	(90,600)	(172,499)	(163,500)		(155,000)					
FUNCTION 5100 Total	(471,199)	(472,499)	(473,500)		(475,000)					
FUND 300 TOTAL	(471,199)	(472,499)	(473,500)		(475,000)					

Long Term Debt Schedule

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE	FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
2026	(320,000)	(154,200)	(474,200)	2033	(390,000)	(80,700)	(470,700)
2027	(330,000)	(144,600)	(474,600)	2034	(405,000)	(69,000)	(474,000)
2028	(340,000)	(134,700)	(474,700)	2035	(415,000)	(56,850)	(471,850)
2029	(350,000)	(124,500)	(474,500)	2036	(430,000)	(44,400)	(474,400)
2030	(360,000)	(114,000)	(474,000)	2037	(440,000)	(31,500)	(471,500)
2031	(370,000)	(103,200)	(473,200)	2038	(455,000)	(18,300)	(473,300)
2032	(380,000)	(92,100)	(472,100)	2039	(155,000)	(4,650)	(159,650)
				TOTAL	(5,140,000)	(1,423,650)	(8,203,650)

Capital Projects Fund

The Capital Projects Fund accounts for financial resources used to acquire or construct major capital facilities.

Fund Balance

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
FUND 400 CAPITAL PROJECTS FUND FUND BALANCE						
Beginning Fund Balance	9,020,691	5,054,825	2,500,000	2,205,000		
Other Resources	6,385,722	43,670	0	45,000		
Operational Expenses	(9,351,588)	(2,769,061)	(1,500,000)	(1,500,000)		
Transfers & Transits	(1,000,000)	(34,668)	0	0		
Reserves	0	0	(1,000,000)	(750,000)		
Ending Fund Balance	5,054,825	2,294,767	0	0		

Resources

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
FUND 400 CAPITAL PROJECTS FUND RESOURCES						
1500 - Earnings on Investments	126,999	1,376				
1910 - Rentals		41,200		45,000		
1990 - Miscellaneous	2,646	1,094				
5200 - Interfund Transfers	6,256,077					
5400 - Beg Fund Balance	9,020,691	5,054,825	2,500,000	2,205,000		
FUND 400 TOTAL	15,406,413	5,098,496	2,500,000	2,250,000		

Requirements by Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 400 CAPITAL PROJECTS										
FUNCTION 4150 - Building Acquisition, Construction, and Improvement Services										
320 - Property Svcs	(900)	(19,786)								
380 - Non-Instr Prof/Tech Svcs	(1,771)									
390 - Other Prof/Tech Svcs	(9,274,171)	(2,671,406)								
410 - Consum Supplies & Materials	(53)	(128)								
460 - Non-Consumable Items	(23,182)	(8,417)								
470 - Computer Software	(3,394)									
480 - Computer Hardware	(24,971)									
530 - Other Bldg Improv		(57,544)								
540 - Depr Equip	(23,145)	(11,779)	(1,500,000)		(1,500,000)					
FUNCTION 4150 Total	(9,351,588)	(2,769,061)	(1,500,000)		(1,500,000)					
FUND 400 CAPITAL PROJECTS										
FUNCTION 5200 - Transfers of Funds										
710 - Fund Mods	(1,000,000)	(34,668)								
FUND 400 CAPITAL PROJECTS										
FUNCTION 7000 - UNAPPROPRIATED ENDING FUND BALANCE										
820 - Reserved Next Yr			(1,000,000)		(750,000)					
FUND 400 TOTAL	(10,351,588)	(2,803,729)	(2,500,000)		(2,250,000)					

Internal Service Fund

The Internal Service Fund accounts for activities that provide goods or services to districts, including both services provided to component districts through Tier 2 as well as services provided to non-component districts. The fund also includes other minor activities whose types of operations and/or sources of funding do not generally qualify for inclusion in the preceding funds.

Fund Balance

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
FUND 600 INTERNAL SERVICE FUND FUND BALANCE						
Beginning Fund Balance	7,975,693	5,567,018	4,237,285	4,257,250		
Other Resources	10,571,535	8,969,647	11,936,307	10,953,700		
Operational Expenses	(10,532,134)	(9,242,016)	(14,251,428)	(13,625,787)		
Transfers & Transits	(2,448,077)	0	0	0		
Reserves	0	0	(1,922,164)	(1,585,163)		
Ending Fund Balance	5,567,018	5,294,649	0	0		

Resources

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	2025-26 PROPOSED	2025-26 APPROVED	2025-26 ADOPTED
FUND 600 INTERNAL SERVICE FUND RESOURCES						
1920 - Contributions/Donations	50,690	18,000	45,000			
1940 - Svcs to Other Ed Agencies	4,073,089	4,188,901	5,191,697	4,985,500		
1960 - Prior Year Exp Recovery	33,628	9,457				
1970 - Svcs Provided Other Funds	964,160	564,403	1,075,270	557,500		
1990 - Miscellaneous	355,822	328,151	127,000	89,000		
3299 - Other Rest Grants in Aid	328,800		42,275	56,700		
4500 - Restricted Fed Revenue	35,829		35,000	35,000		
5100 - LT Debt Finance Sources		1,115				
5200 - Interfund Transfers	4,729,518	3,859,620	5,420,065	5,230,000		
5400 - Beg Fund Balance	7,975,693	5,567,018	4,237,285	4,257,250		
600 INTERNAL SVC FUND TOTAL	18,547,229	14,536,664	16,173,592	15,210,950		

Requirements by Summary Object

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 600 INTERNAL SERVICE FUND SUMMARY OBJECT										
0100 - Salaries	(3,553,567)	(3,488,765)	(4,227,757)	46.5	(3,843,339)	40.2				
0200 - Associated Payroll Costs	(1,936,931)	(2,050,382)	(2,749,679)		(2,533,211)					
0300 - Purchased Services	(2,606,912)	(1,589,545)	(4,676,855)		(5,309,187)					
0400 - Supplies & Materials	(2,083,942)	(1,341,268)	(1,720,017)		(1,219,100)					
0500 - Capital Outlay		(1,115)								
0600 - Other Objects	(350,782)	(770,940)	(877,120)		(720,950)					
0700 - Transfers	(2,448,077)									
0800 - Other Use of Funds			(1,922,164)		(1,585,163)					
600 INTERNAL SVC FUND TOTAL	(12,980,211)	(9,242,016)	(16,173,592)	46.5	(15,210,950)	40.2				

Requirements by Summary Function

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 600 INTERNAL SERVICE FUND SUMMARY FUNCTION										
1200-Special Prgms	(98,974)	(28,248)	(252,981)	2.0	(250,000)	0.8				
2100-Sup Svc, Student	(3,525,098)	(3,836,846)	(4,033,114)	27.7	(4,790,963)	25.9				
2200-Sup Svc, Instruction	(99,258)	(26,023)								
2300-Sup Svc, Gen Admin	(1,783,385)	(1,772,393)	(4,396,497)	1.0	(5,483,441)	4.0				
2500-Sup Svc, Business	(613,005)	(823,706)	(2,158,564)	4.1	(347,600)	0.6				
2600-Sup Svc, Central Actvs	(4,412,413)	(2,754,800)	(3,410,272)	11.7	(2,753,783)	8.9				
5200-Transfer of Funds	(2,448,077)									
6110-Operating Contingency			(252,164)		(1,010,163)					
7000-Unappr End Fund Bal			(1,670,000)		(575,000)					
600 INTERNAL SVC FUND TOTAL	(12,980,211)	(9,242,016)	(16,173,592)	46.5	(15,210,950)	40.2				

FUND 602-OAESD, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 602-OAESD										
FUNCTION 2320 - Executive Administration Services										
112 - Classified Salaries	(39,925)	(37,900)	(54,500)		(59,006)	1.0				
113 - Administrators	(193,622)	(204,151)	(273,250)		(310,870)	2.0				
130 - Addl Salary	(1,188)	(843)	(1,320)		(1,350)					
210 - PERS	(82,327)	(76,193)	(109,251)		(121,577)					
220 - Social Security	(20,876)	(19,960)	(25,174)		(28,399)					
230 - Other Payroll Costs	(1,478)	(1,719)	(1,316)		(1,485)					
240 - Contractual Benefits	(44,786)	(44,076)	(55,750)		(60,550)					
310 - Instr/Prof/Tech Svcs	(9,800)									
320 - Property Svcs	(14,702)		(16,000)							
340 - Travel	(35,148)	(43,342)	(33,500)		(45,000)					
350 - Communication	(4,316)	(1,396)	(4,850)		(3,000)					
390 - Other Prof/Tech Svcs	(43,284)	(63,221)	(129,331)		(115,000)					
410 - Consum Supplies & Materials	(130,716)	(96,175)	(134,000)		(115,000)					
460 - Non-Consumable Items	(607)	(60)	(300)		(300)					
470 - Computer Software	(2,102)	(281)	(4,000)		(2,500)					
480 - Computer Hardware	(167)		(3,500)		(2,500)					
640 - Dues & Fees	(12,849)	(16,010)	(18,000)		(20,000)					
690 - Grant Indirect Charges	(5,000)	(46,005)	(75,600)		(79,250)					
FUNCTION 2320 Total	(642,894)	(651,332)	(939,642)		(965,787)	3.0				
FUND 602-OAESD										
FUNCTION 6000 - CONTINGENCIES										
810 - Planned Reserve			(252,164)		(10,163)					

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET FTE	2025-26 PROPOSED FTE	2025-26 APPROVED FTE	2025-26 ADOPTED FTE
FUND 602-OAESD						
SUMMARY OBJECT						
0100 - Salaries	(234,736)	(242,894)	(329,070)	(371,226) 3.0		
0200 - Associated Payroll Costs	(149,467)	(141,948)	(191,491)	(212,011)		
0300 - Purchased Services	(107,251)	(107,959)	(183,681)	(163,000)		
0400 - Supplies & Materials	(133,592)	(96,516)	(141,800)	(120,300)		
0600 - Other Objects	(17,849)	(62,015)	(93,600)	(99,250)		
0800 - Other Use of Funds			(252,164)	(10,163)		
FUND 602 Total	(642,894)	(651,332)	(1,191,806)	(975,950) 3.0		

FUND 605-General Internal Service, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 605-General Internal Service										
FUNCTION 1220 - Restrictive Programs for Students with Disabilities										
112 - Classified Salaries		(25,709)								
130 - Addl Salary		(1,804)								
210 - PERS		(586)								
220 - Social Security		(138)								
230 - Other Payroll Costs		(12)								
FUNCTION 1220 Total		(28,248)								
FUND 605-General Internal Service										
FUNCTION 1250 - Less Restrictive Programs for Students with Disabilities										
111 - Licensed Salaries	(36,348)									
113 - Administrators	(9,609)									
124 - Temp, Classified	(20,110)									
130 - Addl Salary	(1,654)									
210 - PERS	(12,158)									
220 - Social Security	(4,554)									
230 - Other Payroll Costs	(111)									
240 - Contractual Benefits	(8,007)									
340 - Travel	(1,214)									
410 - Consum Supplies & Materials	(1,305)									
690 - Grant Indirect Charges	(0)									
FUNCTION 1250 Total	(95,068)									
FUND 605-General Internal Service										
FUNCTION 1250 - Less Restrictive Programs for Students with Disabilities										
690 - Grant Indirect Charges			(5,696)							

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 605-General Internal Service										
FUNCTION 2110 - Attendance and Social Work Services										
111 - Licensed Salaries	(666,795)	(779,255)	(938,600)	12.2	(887,812)	10.6				
112 - Classified Salaries	(147,422)									
123 - Temp, Licensed	(1,830)	(72,173)								
130 - Addl Salary	(12,318)	(2,462)	(3,680)		(3,050)					
210 - PERS	(241,756)	(262,192)	(293,707)		(292,668)					
220 - Social Security	(60,870)	(64,179)	(72,084)		(68,151)					
230 - Other Payroll Costs	(4,797)	(5,571)	(9,418)		(8,904)					
240 - Contractual Benefits	(191,441)	(187,932)	(190,944)		(177,811)					
340 - Travel	(21,928)	(15,408)	(16,750)		(28,500)					
350 - Communication	(12,404)	(6,498)	(6,150)		(7,750)					
390 - Other Prof/Tech Svcs			(1,000)							
410 - Consum Supplies & Materials	(750)	(104)	(500)		(400)					
460 - Non-Consumable Items	(90)	(23)	(275)		(350)					
480 - Computer Hardware	(1,495)									
640 - Dues & Fees	(815)		(600)							
690 - Grant Indirect Charges	(71,076)	(78,165)	(68,157)		(86,700)					
FUNCTION 2110 Total	(1,435,788)	(1,473,962)	(1,601,865)	12.2	(1,562,096)	10.6				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 605-General Internal Service										
FUNCTION 2120 - Guidance Services										
111 - Licensed Salaries	(81,650)	(0)								
113 - Administrators	(15,944)									
130 - Addl Salary	(2,325)									
210 - PERS	(30,779)	0								
220 - Social Security	(7,449)	0								
230 - Other Payroll Costs	(579)	0								
240 - Contractual Benefits	(15,347)									
340 - Travel	(2,204)	(97)								
350 - Communication	(93)	(9)								
690 - Grant Indirect Charges	(7,102)	(6)								
FUNCTION 2120 Total	(163,472)	(112)								
FUND 605-General Internal Service										
FUNCTION 2130 - Health Services										
112 - Classified Salaries		(33,571)	(36,223)	0.8	(75,139)	1.0				
113 - Administrators		(34,361)	(38,366)	0.3						
123 - Temp, Licensed					(65,069)	0.4				
130 - Addl Salary		(259)	(315)		(315)					
210 - PERS		(21,468)	(23,250)		(45,698)					
220 - Social Security		(5,195)	(5,730)		(10,750)					
230 - Other Payroll Costs		(457)	(746)		(1,403)					
240 - Contractual Benefits		(17,053)	(16,867)		(24,967)					
340 - Travel		(1,381)	(1,500)		(1,500)					
350 - Communication		(493)	(605)		(625)					
410 - Consum Supplies & Materials		(1,505)	(250)		(250)					
690 - Grant Indirect Charges		(6,482)	(9,786)		(21,000)					
FUNCTION 2130 Total		(122,225)	(133,638)	1.0	(246,716)	1.4				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 605-General Internal Service										
FUNCTION 2140 - Psychological Services										
111 - Licensed Salaries	(350,986)	(436,990)	(502,656)	5.9	(545,317)	6.0				
113 - Administrators		(22,028)								
123 - Temp, Licensed	(19,500)	(107,776)	(7,571)	0.1						
130 - Addl Salary	(4,308)	(10,848)			(6,500)					
210 - PERS	(104,028)	(167,735)	(158,487)		(182,058)					
220 - Social Security	(28,500)	(43,204)	(39,033)		(42,211)					
230 - Other Payroll Costs	(2,250)	(3,739)	(5,056)		(5,479)					
240 - Contractual Benefits	(62,401)	(99,390)	(92,245)		(99,960)					
340 - Travel	(9,354)	(16,996)	(6,500)		(17,500)					
350 - Communication	(783)		(550)							
410 - Consum Supplies & Materials	(1,885)		(3,250)		(5,000)					
480 - Computer Hardware	(2,072)									
690 - Grant Indirect Charges	(32,820)	(50,888)	(39,508)		(50,000)					
FUNCTION 2140 Total	(618,886)	(959,594)	(854,856)	6.0	(954,025)	6.0				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 605-General Internal Service										
FUNCTION 2150 - Speech Pathology and Audiology Services										
111 - Licensed Salaries	(112,472)	(270,950)	(301,490)	4.7	(372,796)	4.8				
123 - Temp, Licensed	(82,830)	(17,621)	(37,655)	0.4	(50,264)					
130 - Addl Salary	(2,044)	(576)	(2,402)		(500)					
210 - PERS	(44,785)	(77,987)	(106,825)		(132,020)					
220 - Social Security	(14,749)	(21,357)	(26,127)		(32,404)					
230 - Other Payroll Costs	(1,139)	(1,869)	(3,182)		(3,931)					
240 - Contractual Benefits	(24,465)	(74,360)	(73,320)		(80,676)					
310 - Instr/Prof/Tech Svcs	(549,084)	(321,958)	(350,000)		(715,000)					
340 - Travel	(9,438)	(11,281)	(11,400)		(19,350)					
350 - Communication	(599)		(650)		(650)					
410 - Consum Supplies & Materials	(475)	(42)	(1,000)		(1,000)					
460 - Non-Consumable Items	(503)		(500)		(500)					
480 - Computer Hardware	(2,072)		(1,000)		(7,800)					
690 - Grant Indirect Charges	(32,103)	(44,688)	(48,027)		(85,800)					
FUNCTION 2150 Total	(876,758)	(842,689)	(963,578)	5.1	(1,502,691)	4.8				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 605-General Internal Service										
FUNCTION 2160 - Other Student Treatment Services										
111 - Licensed Salaries	(218,239)	(245,042)	(289,348)	3.4	(306,113)	3.2				
123 - Temp, Licensed	(32)		(33)		(33)					
130 - Addl Salary	(8,314)	(13,913)	(2,743)		(3,093)					
210 - PERS	(63,977)	(80,387)	(90,706)		(100,570)					
220 - Social Security	(17,006)	(19,030)	(22,348)		(23,656)					
230 - Other Payroll Costs	(1,360)	(1,656)	(2,907)		(3,074)					
240 - Contractual Benefits	(44,631)	(52,217)	(53,044)		(53,796)					
310 - Instr/Prof/Tech Svcs	(30,536)									
340 - Travel	(11,058)	(2,079)	(13,160)		(12,600)					
350 - Communication	(733)	(228)								
390 - Other Prof/Tech Svcs			(450)							
460 - Non-Consumable Items	(2,526)									
690 - Grant Indirect Charges	(21,004)	(23,712)	(4,438)		(22,500)					
FUNCTION 2160 Total	(419,416)	(438,264)	(479,177)	3.4	(525,435)	3.2				
FUND 605-General Internal Service										
FUNCTION 2190 - Service Direction, Student Support Services										
123 - Temp, Licensed	(9,576)									
210 - PERS	285									
220 - Social Security	(733)									
230 - Other Payroll Costs	(54)									
340 - Travel	(434)									
690 - Grant Indirect Charges	(265)									
FUNCTION 2190 Total	(10,777)									

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET FTE	2025-26 PROPOSED FTE	2025-26 APPROVED FTE	2025-26 ADOPTED FTE
FUND 605-General Internal Service						
FUNCTION 2210 - Improvement of Instruction Services						
112 - Classified Salaries	(18,179)					
123 - Temp, Licensed	(28,008)	(8,360)				
124 - Temp, Classified	(4,709)					
130 - Addl Salary	(59)					
210 - PERS	(13,754)	(2,330)				
220 - Social Security	(3,890)	(640)				
230 - Other Payroll Costs	(287)	(55)				
240 - Contractual Benefits	(10,065)					
340 - Travel	(1,086)					
350 - Communication	(114)					
390 - Other Prof/Tech Svcs	(5,186)					
410 - Consum Supplies & Materials		(315)				
470 - Computer Software	(7,505)					
480 - Computer Hardware	(232)					
690 - Grant Indirect Charges	(5,193)	(638)				
FUNCTION 2210 Total	(98,269)	(12,337)				
FUND 605-General Internal Service						
FUNCTION 2220 - Educational Media Services						
210 - PERS		(7,846)				
220 - Social Security		(1,921)				
230 - Other Payroll Costs		(168)				
240 - Contractual Benefits		(3,750)				
470 - Computer Software	(937)					
690 - Grant Indirect Charges	(52)					
FUNCTION 2220 Total	(989)	(13,685)				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 605-General Internal Service										
FUNCTION 2320 - Executive Administration Services										
113 - Administrators					(134,827)	1.0				
123 - Temp, Licensed		(66,847)	(108,000)	1.0						
210 - PERS		(5,186)	(35,856)		(43,846)					
220 - Social Security		(5,114)	(8,262)		(22,314)					
230 - Other Payroll Costs		(440)	(432)		(1,348)					
240 - Contractual Benefits		(2,074)	(17,400)		(21,000)					
340 - Travel	(587)	(1,303)	(50,000)		(12,500)					
390 - Other Prof/Tech Svcs	(1,132,961)	(991,954)	(3,225,238)		(3,916,119)					
410 - Consum Supplies & Materials	(6,625)	(2,360)			(25,000)					
590 - Other Capital Outlay		(1,115)								
690 - Grant Indirect Charges	(318)	(44,671)	(11,667)		(340,700)					
FUNCTION 2320 Total	(1,140,491)	(1,121,062)	(3,456,855)	1.0	(4,517,654)	1.0				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 605-General Internal Service										
FUNCTION 2520 - Fiscal Services										
112 - Classified Salaries	(83,828)		(82,077)	1.1	(53,850)	0.6				
113 - Administrators	(232,101)	(130,190)								
123 - Temp, Licensed	(1,297)									
130 - Addl Salary	(554)	(540)								
210 - PERS	(84,385)	(30,557)	(25,468)		(17,512)					
220 - Social Security	(23,662)	(9,197)	(6,279)		(4,120)					
230 - Other Payroll Costs	(1,699)	(825)	(820)		(538)					
240 - Contractual Benefits	(52,747)	(18,200)	(17,160)		(10,080)					
340 - Travel	(12,351)	(10,196)	(2,000)		(1,500)					
350 - Communication	(886)									
390 - Other Prof/Tech Svcs	(9,329)		(30,000)		(10,000)					
410 - Consum Supplies & Materials	(1,623)	(1,691)	(1,000)							
470 - Computer Software	(43,805)									
640 - Dues & Fees	(545)									
690 - Grant Indirect Charges	(30,733)	(15,958)	(8,617)							
FUNCTION 2520 Total	(579,545)	(217,355)	(173,421)	1.1	(97,600)	0.6				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 605-General Internal Service										
FUNCTION 2550 - Student Transportation Services										
112 - Classified Salaries		(20,301)	(170,600)	1.8						
113 - Administrators		(104,224)	(130,781)	1.2						
124 - Temp, Classified		(17,043)								
130 - Addl Salary		(2,015)								
210 - PERS		(36,060)	(93,519)							
220 - Social Security		(10,864)	(23,055)							
230 - Other Payroll Costs		(943)	(3,013)							
240 - Contractual Benefits		(23,426)	(48,760)							
330 - Student Trans Svcs		(12,254)								
340 - Travel		(14,750)	(36,500)							
350 - Communication		(4,159)	(30,000)							
390 - Other Prof/Tech Svcs	(9,500)	(24,000)	(487,500)							
410 - Consum Supplies & Materials		(3,055)	(1,500)							
460 - Non-Consumable Items		(2,061)	(112,500)							
470 - Computer Software		(1,124)	(155,000)							
640 - Dues & Fees		(60)								
650 - Insurance & Judgements		(246,062)	(250,000)							
690 - Grant Indirect Charges		(34,133)	(138,915)							
FUNCTION 2550 Total	(9,500)	(556,532)	(1,681,643)	3.0						

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET FTE	2025-26 PROPOSED FTE	2025-26 APPROVED FTE	2025-26 ADOPTED FTE
FUND 605-General Internal Service						
FUNCTION 2570 - Internal Services						
320 - Property Svcs	(12,409)		(12,500)			
340 - Travel	(290)					
350 - Communication	(6,279)		(7,000)			
410 - Consum Supplies & Materials	(2,632)		(2,500)			
460 - Non-Consumable Items	(1,080)		(1,500)			
690 - Grant Indirect Charges	(1,271)					
FUNCTION 2570 Total	(23,960)		(23,500)			

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 605-General Internal Service										
FUNCTION 2660 - Technology Services										
112 - Classified Salaries	(964,593)	(722,573)	(973,063)	10.4	(592,914)	6.4				
113 - Administrators	(82,357)	(90,657)	(89,536)	0.8	(324,730)	2.5				
123 - Temp, Licensed	(7,862)									
124 - Temp, Classified	(80,599)		(42,022)	0.5						
130 - Addl Salary	(10,380)	(7,782)	(1,986)		(540)					
210 - PERS	(309,844)	(251,789)	(352,496)		(304,190)					
220 - Social Security	(85,238)	(61,458)	(84,657)		(70,240)					
230 - Other Payroll Costs	(6,320)	(5,406)	(10,799)		(9,149)					
240 - Contractual Benefits	(207,931)	(172,655)	(175,680)		(156,020)					
310 - Instr/Prof/Tech Svcs	(1,272)		(2,500)							
320 - Property Svcs	(9,421)	(778)	(4,000)							
340 - Travel	(26,913)	(15,491)	(31,450)		(35,000)					
350 - Communication	(113,489)	(5,391)	(140,271)		(145,000)					
390 - Other Prof/Tech Svcs	(504,027)	(24,838)	(25,000)		(57,500)					
410 - Consum Supplies & Materials	(73,807)	(69,550)	(40,420)		(7,500)					
460 - Non-Consumable Items	(18,930)	(17,932)	(15,522)		(8,500)					
470 - Computer Software	(1,423,550)	(1,132,857)	(1,209,000)		(1,031,500)					
480 - Computer Hardware	(350,590)	(5,815)	(13,000)		(1,000)					
640 - Dues & Fees	(925)	(4,863)								
690 - Grant Indirect Charges	(128,503)	(158,602)	(178,870)							
FUNCTION 2660 Total	(4,406,551)	(2,748,436)	(3,390,272)	11.7	(2,743,783)	8.9				

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 605-General Internal Service										
FUNCTION 5200 - Transfers of Funds										
710 - Fund Mods	(2,448,077)									
FUND 605-General Internal Service										
FUNCTION 6000 - CONTINGENCIES										
810 - Planned Reserve					(1,000,000)					
FUND 605-General Internal Service										
FUNCTION 7000 - UNAPPROPRIATED ENDING FUND BALANCE										
820 - Reserved Next Yr			(1,000,000)							
	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 605-General Internal Service										
SUMMARY OBJECT										
0100 - Salaries	(3,318,831)	(3,245,871)	(3,759,147)	44.5	(3,422,862)	36.4				
0200 - Associated Payroll Costs	(1,787,464)	(1,858,615)	(2,189,682)		(2,050,544)					
0300 - Purchased Services	(2,495,963)	(1,481,541)	(4,492,674)		(4,981,094)					
0400 - Supplies & Materials	(1,944,488)	(1,238,433)	(1,558,717)		(1,088,800)					
0500 - Capital Outlay		(1,115)								
0600 - Other Objects	(332,726)	(708,926)	(764,281)		(606,700)					
0700 - Transfers	(2,448,077)									
0800 - Other Use of Funds			(1,000,000)		(1,000,000)					
FUND 605 TOTAL	(12,327,548)	(8,534,501)	(13,764,501)	44.5	(13,150,000)	36.4				

FUND 610-Central Support, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 610-Central Support										
FUNCTION 2610 - Direction of Central Support Services										
390 - Other Prof/Tech Svcs		(45)	(500)							
410 - Consum Supplies & Materials	(5,121)	(6,171)	(19,500)		(10,000)					
460 - Non-Consumable Items		(148)								
FUNCTION 2610 Total	(5,121)	(6,364)	(20,000)		(10,000)					
FUND 610-Central Support										
FUNCTION 2640 - Staff Services										
410 - Consum Supplies & Materials	(742)									
FUND 610 TOTAL	(5,863)	(6,364)	(20,000)		(10,000)					

FUND 630-EI Reimbursed Services, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 630-EI Reimbursed Services										
FUNCTION 1260 - Treatment and Habilitation										
111 - Licensed Salaries			(139,540)	2.0	(49,251)	0.8				
210 - PERS			(45,235)		(2,955)					
220 - Social Security			(10,675)		(3,768)					
230 - Other Payroll Costs			(1,396)		(493)					
240 - Contractual Benefits			(31,200)		(13,440)					
390 - Other Prof/Tech Svcs	(3,699)				(165,093)					
690 - Grant Indirect Charges	(207)		(19,239)		(15,000)					
FUNCTION 1260 Total	(3,906)		(247,285)	2.0	(250,000)	0.8				
FUND 630 TOTAL	(3,906)		(247,285)	2.0	(250,000)	0.8				

FUND 660-Unemployment Fund, Requirements by Fund / Function / Object Detail

	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	FTE	2025-26 PROPOSED	FTE	2025-26 APPROVED	FTE	2025-26 ADOPTED	FTE
FUND 660-Unemployment Fund										
FUNCTION 2520 - Fiscal Services										
230 - Other Payroll Costs		(49,819)	(280,000)		(250,000)					
FUND 660-Unemployment Fund										
FUNCTION 7000 - UNAPPROPRIATED ENDING FUND BALANCE										
820 - Reserved Next Yr			(670,000)		(575,000)					
FUND 660 TOTAL		(49,819)	(950,000)		(825,000)					

APPENDIX

Glossary of Terms and Acronyms

AAC (Augmentative and Alternative Communication)

Ad Valorem Taxes - Taxes levied on the assessed valuation of real and personal property which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

ADM (Average Daily Membership) - Average student enrollment is the measure that indicates the average number of students in membership (enrolled) on any given day over a school year. It is calculated based on the total days students are enrolled (present or absent) divided by the number of days in a school year.

ADM_r (Average Daily Membership Resident) - Students that the district claims as residents for State School Funding. Some residents may attend school in another district.

ADM_w (Average Daily Membership Weighted) - The major component of the State School Fund is ADM_w which is ADM_r with weightings added for the following factors: Special Education, English Language Learners, Pregnant & Parenting, Poverty, and Foster Care/Neglected and Delinquent.

Adopted Budget - Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

Appropriation - A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it may be expended.

Approved Budget - The version of the budget that has been approved by the Budget Committee for LBL.

ASD (Autism Spectrum Disorder)

Assessed Valuation - A valuation set upon real and personal property by a government as a basis for levying taxes.

Audit - The examination of records and documents, and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, and (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

BIP (Behavior Intervention Plans)

BIS (Business Information Systems)

Budget Committee - A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

Budget Document – Written report showing the district’s comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two fiscal years and estimated revenues and expenditures for the current and upcoming budget.

Budget Message - Written explanation of the budget and the school district’s financial priorities. It is prepared and presented by the Superintendent of the district.

BVI (Blind/Visually Impaired)

Capital Projects Fund - Dedicated to major capital improvements, construction and acquisition of school district facilities and often funded with general obligation bonds.

CLD (Culturally and Linguistically Diverse)

COLA (Cost of Living Adjustment)

Component District – A district that resides within the boundaries of Linn, Benton, and Lincoln counties.

Contingency - A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

CRIS (Cascade Regional Inclusive Services)

De Minimis – Minor or immaterial amounts.

Debt Service Fund – A fund established to account for payment of long-term debt principal and interest.

DHH (Deaf/Hard of Hearing)

ECSE (Early Childhood Special Education)

EI (Early Intervention)

EI/ECSE (Early Intervention/Early Childhood Special Education)

ELL (English Language Learners)

ESD (Education Service Districts)

ESSER (Elementary and Secondary School Emergency Relief)

Expenditures – Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

FBA (Functional Behavior Assessment)

FFCO (Full Faith and Credit Obligation)

Fiscal Year - A 12-month period from July 1 through June 30 to which the annual operating budget applies.

Fixed Assets - Assets purchased and intended for long-term use such as land, building, improvements, machinery, and equipment.

FTE (Full Time Equivalent)

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash or other financial resources; all related liabilities, residual equities, or balances; and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

GAAP (Generally Accepted Accounting Principles) - A widely accepted set of rules, conventions, standards, and procedures for recording and reporting financial information, as established by GASB.

GASB (Government Accounting Standards Board) - The mission of GASB is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users, and guide and educate the public.

General Fund - A fund used to account for most operating activities except those activities required to be accounted for in another fund.

Grant – A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

IDEA (Individuals with Disabilities Education Act)

IEP (Individualized Education Program)

IFSP (Individualized Family Service Plan)

Internal Service Fund - A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

JCP (Juvenile Crime Prevention)

LBL (Linn Benton Lincoln Education Service District)

LGIP (Local Government Investment Pool)

Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LSP (Local Service Plan)

LTCT (Long-Term Care and Treatment)

MAC (Medicaid Administrative Claiming)

OAESD (Oregon Association of Education Service District)

ODE (Oregon Department of Education)

OEBB (Oregon Educators Benefit Board)

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

OPERS (Oregon Public Employees Retirement System)

ORS (Oregon Revised Statute) - Oregon laws established by the legislature.

OT (Occupational Therapist)

PBAM (Program Budgeting and Accounting Manual) - This ODE manual guides budgeting and accounting codes and structures.

PERS (Public Employees Retirement System)

Property Taxes - Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget - Financial and operating plan prepared by the budget officer and submitted to the Budget Committee and public for review.

PT (Physical Therapist)

Requirement - The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

Resolution - A formal order of a governing body (the Board).

Resource - Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenue - Monies received or anticipated by a local government from either tax or non-tax sources.

SEES (Special Education and Evaluation Services)

SEIA (Statewide Education Initiatives Account)

SIA (Student Investment Account)

SIS (Student Information System)

SLP (Speech/Language Services)

SPSS (Strategic Partnerships for Student Success)

Special Revenue Fund – A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projections) that are restricted to expenditure for specific purposes.

SPED (Special Education)

SSA (Student Success Act)

SSF (State School Fund)

TBI (Traumatic Brain Injury)

Tier 1 Services – Services that the ESD makes available to all 12 component districts, as they are determined to be essential to all districts.

Tier 2 Services – Services that the ESD provides on an as-selected basis to individual component districts.

Transfers - Amounts distributed from one fund to finance activities in another fund. These are shown as an expenditure in the originating fund and revenue in the receiving fund.

Unappropriated Ending Fund Balance - Amount budgeted to carry over to the next year's budget to provide the District with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

VCSA (Valley Coast Superintendent's Association) – Name of the group of the 12 component Superintendents.

YST (Youth Service Teams)

YTP (Youth Transition Program)

Notice of Budget Committee Meeting

A public meeting of the Budget Committee of the Linn Benton Lincoln ESD, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026 will take place on May 21, 2025 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget committee will take place. Any person may appear at the meeting and hear discussion on the proposed programs with the Budget Committee.

Meeting information, including how to submit public comment, can be found by following the link:

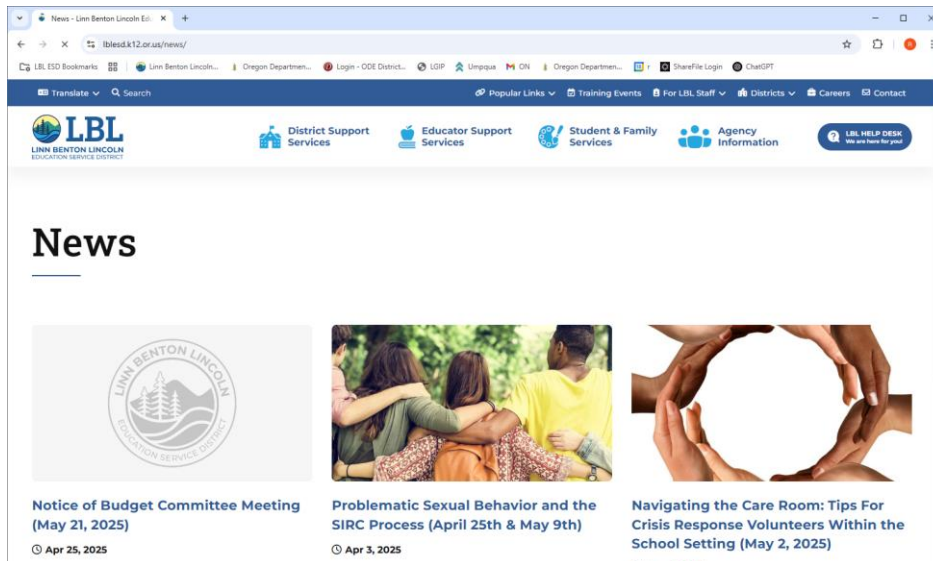
<https://www.lblesd.k12.or.us/board/>

Public wishing to view and listen can connect via live stream on YouTube <https://www.youtube.com/user/LinnBentonLincolnESD> at 6:00 PM

Please visit the Linn Benton Lincoln ESD website at <https://www.lblesd.k12.or.us> to view ways to submit public comment and access the budget meeting. Please contact LBL ESD at 541-812-2600 for accommodations for those who are hearing or visually impaired.

A copy of the budget document may be obtained on or after May 1, 2025 at Linn Benton Lincoln ESD between the hours of 8:00 a.m. and 5:00 p.m. and will also be available electronically on the website at <https://www.lblesd.k12.or.us>.

A copy of this notice may also be found at <https://www.lblesd.k12.or.us>.



Notice of Budget Committee Meeting (May 21, 2025)

🕒 Apr 25, 2025 ➦ Share

▶ Play Content

A public meeting of the Budget Committee of the Linn Benton Lincoln ESD, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026 will take place on May 21, 2025 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget committee will take place. Any person may appear at the meeting and hear discussion on the proposed programs with the Budget Committee.

Meeting information, including how to submit public comment, can be found by following the link:

<https://www.lblesd.k12.or.us/board/>

Public wishing to view and listen can connect via live stream on YouTube
<https://www.youtube.com/user/LinnBentonLincolnESD> at 6:00 PM

Please visit the Linn Benton Lincoln ESD website at <https://www.lblesd.k12.or.us> to view ways to submit public comment and access the budget meeting. Please contact LBL ESD at 541-812-2600 for accommodations for those who are hearing or visually impaired.

A copy of the budget document may be obtained on or after May 1, 2025 at Linn Benton Lincoln ESD between the hours of 8:00 a.m. and 5:00 p.m. and will also be available electronically on the website at <https://www.lblesd.k12.or.us>.

A copy of this notice may also be found at <https://www.lblesd.k12.or.us>.

Affidavit of Publication



AFFIDAVIT OF PUBLICATION

Gazette Times - Democrat Herald
600 Lyon St SW
(541) 926-2211

State of Florida, County of Broward, ss:

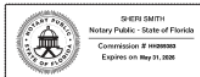
Ankit Sachdeva, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Gazette Times - Democrat Herald, a newspaper of general circulation in Counties of Linn and Benton, as defined by section 193.010 O.R.S, published at 600 Lyon St. SW, Albany, OR in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

PUBLICATION DATES:
Apr. 24, 2025

NOTICE ID: t9oltEEuWZs6p5BBLPTE
PUBLISHER ID: COL-OR-100994
NOTICE NAME: Notice of Budget Committee Meeting
Publication Fee: \$273.40

Ankit Sachdeva

(Signed) _____



VERIFICATION

State of Florida
County of Broward

Subscribed in my presence and sworn to before me on this: 04/25/2025

S. Smith

Notary Public
Notarized remotely online using communication technology via Proof.

Notice of Budget Committee Meeting

A public meeting of the Budget Committee of the Linn Benton Lincoln ESD, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026. The meeting will take place on May 21, 2025 at 6:00 p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget committee will take place. Any person may appear at the meeting and hear discussion on the proposed programs with the Budget Committee.

Meeting information, including how to submit public comment, can be found by following the link:

<https://www.lblesd.k12.or.us/board/>

Public wishing to view and listen can connect via live stream on YouTube <https://www.youtube.com/user/LinnBentonLincolnESD> at 6:00 PM

Please visit the Linn Benton Lincoln ESD website at <https://www.lblesd.k12.or.us> to view ways to submit public comment and access the budget meeting. Please contact LBL ESD at 541-812-2600 for accommodations for those who are hearing or visually impaired.

A copy of the budget document may be obtained on or after May 1, 2025 at Linn Benton Lincoln ESD between the hours of 8:00 a.m. and 5:00 p.m. and will also be available electronically on the website at <https://www.lblesd.k12.or.us>.

A copy of this notice may also be found at <https://www.lblesd.k12.or.us>.
4/24 COL-OR-100994

Notice of Budget Hearing

A public meeting of the Linn Benton Lincoln Education Service District will be held on June 18, 2025 at 6:00 pm. For information on how to participate in the meeting, visit LBL's website at www.lblesd.k12.or.us.

The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Linn Benton Lincoln Education Service District Budget Committee. A summary of the budget is presented below.

A copy of the budget may be inspected or obtained at 905 4th Avenue SE, Albany, OR between the hours of 8:00 a.m. and 5:00 p.m., or online at www.lblesd.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Form ED-1: Notice of Budget Hearing

Affidavit of Publication

Form ED-50: Notice of Property Tax Levy

Board Resolutions