



School Board Budget Committee Meeting Agenda

May 12, 2026, 5:00 PM

Location:

Education Center, Board Room #314
520 NW Wall Street
Bend, OR 97703

1. **Call to Order**
Speaker(s): Budget Committee Chair Apolo Aguirre
2. **Review of Agenda**
Speaker(s): Budget Committee Chair Apolo Aguirre
3. **Public Comment**
Speaker(s): Budget Committee Chair Apolo Aguirre
Description: This is the time provided for individuals to address the Budget Committee. Public Comment requests are accepted in advance via Google Form until 4:30 pm on the day of the meeting for both in-person and virtual comment. Individuals may also sign up for public comment on the day of the meeting on a space available basis in alignment with Governance Process 6 (GP-6). In-person sign up will be accepted at the boardroom door until 4:55 pm on the day of the meeting.
4. **Consent Agenda**
Speaker(s): Budget Committee Chair Apolo Aguirre
Description: Items that are routine in nature are placed on the Consent Agenda. Any item placed on the Consent Agenda may be removed at the request of any Committee member prior to the time a vote is taken. All remaining items of the Consent Agenda are then disposed of in a single motion.
 - A. Approval of Minutes 2
Description: March 17, 2026, Budget Committee Meeting; *Reference: ORS 192.650 and ORS 332.057*
Attachments:
- 3.17.26 Budget Committee Meeting Minutes - DRAFT 2
5. **Reports**
 - A. 2026-2027 Budget Information Update 4
Speaker(s): Dan Emerson, Chief Financial Officer
Attachments:
- District Follow-up to BLS Budget Committee Member Questions.docx 4
6. **Action Items**
 - A. Budget Committee Approval of 2026-2027 Budget
Speaker(s): Budget Committee Chair Apolo Aguirre
7. **Adjourn**
Speaker(s): Budget Committee Chair Apolo Aguirre



School Board Budget Committee Meeting Minutes

Meeting Location:

Education Center, Board Room #314, 520 NW Wall Street, Bend, OR 97703

Meeting Date: March 17, 2026

Board Members

Kina Chadwick: Present
Cameron Fischer: Present
Marcus LeGrand: Present
Jenn Lynch: Present
Shirley Olson: Present
Amy Tatom: Present
Ross Tomlin: Present

Director Kina Chadwick joined the meeting at 4:44 pm.

Budget Committee Members in Attendance:

Cara Marsh-Rhodes
Natasha McFarland
Sharon Bellusci
Tom Bahrman – left meeting at 5:26 pm
Apolo Aguirre
Ned Lutz
Bryce Johnson

1. Call to Order

Speaker(s): Budget Committee Chair Cara Marsh-Rhodes

Discussion: The meeting was called to order by Budget Committee Chair Cara Marsh-Rhodes at 4:03 pm.

2. Review of Agenda

Speaker(s): Budget Committee Chair Cara Marsh-Rhodes

Discussion: There were no changes to the agenda.

3. Election of Budget Committee Officers

Speaker(s): Budget Committee Chair Cara Marsh-Rhodes

Action(s): I move to nominate Apolo Aguirre as Chair. This motion, made by Natasha McFarland and seconded by Tom Bahrman, Carried.

Voting Detail: Kina Chadwick: Yea, Cameron Fischer: Yea, Marcus LeGrand: Yea, Jenn Lynch: Yea, Shirley Olson: Yea, Amy Tatom: Yea, Ross Tomlin: Yea, Cara Marsh-Rhodes: Yea, Natasha McFarland: Yea, Sharon Bellusci: Yea, Tom Bahrman: Yea, Ned Lutz: Yea, Bryce Johnson: Yea, Apolo Aguirre: Abstain with Conflict

Voting Summary: Yea: 13, Nay: 0, Abstain with Conflict: 1

Action(s): I move to nominate Natasha McFarland as Vice-Chair. This motion, made by Tom Bahrman and seconded by Shirley Olson, Carried.

Voting Detail: Kina Chadwick: Yea, Cameron Fischer: Yea, Marcus LeGrand: Yea, Jenn Lynch: Yea, Shirley Olson: Yea, Amy Tatom: Yea, Ross Tomlin: Yea, Cara Marsh-Rhodes: Yea, Sharon Bellusci: Yea, Tom Bahrman: Yea, Ned Lutz: Yea, Bryce Johnson: Yea, Apolo Aguirre: Yea, Natasha McFarland: Abstain with Conflict

Voting Summary: Yea: 13, Nay: 0, Abstain with Conflict: 1

4. Public Comment

Speaker(s): Budget Committee Chair Apolo Aguirre

Description: This is the time provided for individuals to address the Budget Committee. Public Comment requests are accepted in advance via Google Form until 3:00 p.m. on the day of the meeting for both in-person and virtual comment. Individuals may also sign up for public comment on the day of the meeting on a space available basis in alignment with Governance Process 6 (GP-6). In-person sign up will be accepted at the boardroom door until 3:55 p.m. on the day of the meeting.

Discussion: There were no requests to provide public comment.

5. Reports

Speaker(s): Budget Committee Chair Apolo Aguirre

A. 2026-27 Budget

Speaker(s): Dan Emerson, Chief Financial Officer

Description:

- 2026-27 Proposed Budget

Attachments: Presentation: FY 2026-27 Proposed Budget

Discussion: Superintendent Cook read his budget message from the 2026-27 Proposed Budget.

Nick Shein, Assistant Director of Finance-Budget, thanked the committee members for committing their time to the process. He reviewed the State School Fund proposed revenues, Student Investment Account proposed revenues, High School Success grant proposed revenues, and federal fund revenue assumptions.

Dan Emerson, Chief Financial Officer, reviewed the expenditures in the long range forecast and the personnel costs, noting that they may make up approximately 85% of the general fund operations budget. He noted that approximately 75% of the district's expected \$5.3 million in cuts will be in personnel costs with attrition absorbing as much as possible. By statute, staff should notify the district of their plans to return to their positions by April 15th. Unfilled positions will be reviewed to be cut as much as possible to avoid impacting current staff. The district will also use the involuntary transfer process before any RIFs are done. Discussion ensued regarding best practices in staff reduction processes.

Emerson discussed the proposed budget expenditures for materials and services, highlighting the major increases, such as the 22% increase in liability insurance and the implementation of an ERP. He also discussed the district's process of working with department heads in reviewing their requested budgets and creating the proposed budget being presented tonight. Emerson noted that the proposed budget keeps the reserve fund balance at approximately 8% and that the budget balanced has an ending fund balance of \$19.8 million, which is the minimum needed to ensure fiscal prudence in the coming years. A graphic was shown that depicts the long-range forecast through FY30 as well as the proposed financial solutions for the long-term future.

Emerson and Shein encouraged any additional questions be submitted to blsbudget@bend.k12.or.us and that answers to all submitted questions would be shared with the committee and included in the board packet for the May meeting.

Superintendent Cook thanked everyone for their commitment to the process and to our community.

6. Adjourn

Speaker(s): Budget Committee Chair Apolo Aguirre

Description: Meeting will be adjourned with next Budget Committee Meeting scheduled for May 12, 2026.

Discussion: Budget Committee Chair Apolo Aguirre adjourned the meeting at 5:56 pm.



District Follow-up to BLS Budget Committee Member Questions and Comments Received
Regarding FY 2026-27 Budget

Question Posed/Comment Received	Notes/Comments:
<p>Impact of current budget on key programs</p>	<p>Student Services: increased by 3.0 FTE ELL: increased by 1.5 FTE</p> <p>It is difficult to ascertain the monetary impact to the below strategic priorities. At this point in time BLS does not utilize performance based budgeting, meaning that our general ledger structure (funds/accounts) do not also map to specific strategic priorities. As an example we have budgeted more than \$70M in licensed salaries in FY 27, and those salaries are mapped to funds, functions, locations, and other useful areas within BLS, but they are not split out at the below priority level. In order to move towards future performance based budgeting staff would need to have a larger workgroup and a series of meetings with the Board and executive leadership to define how we map costs from our GL to our internal strategic priorities. This is a rather complicated task as one teacher may work in 3 to 4 of the below priorities, and an account such as the supplies line item within the GF often covers expenditures that may touch all four categories. Performance based budgeting is a great conversation to have but it is a large undertaking that would require significant time and resources and likely a tiered roll-out.</p> <p>Strategic Priorities:</p> <ul style="list-style-type: none"> ● Academic Foundation ● Passion/purpose/plan ● Wellness/inclusion/belonging ● Academically effective and financially sustainable
<p>Page 30- K-5- 0400- Consumable supplies- \$300K in 24 and 25, then up to \$800K this year and still high for next year- why? Non-consumable supplies less than \$30K in 24 and 25, now asking for over \$100K. Why? 0480- what is included in computer hardware?</p>	<p>0410: The consumable supplies in object 0410 on page 30 are primarily a placeholder for where we budget carry over amounts. Schools are allowed to carry-over up to 10% of unspent funds in various different budgets into the next year. We budget a large portion of that carry over here based on past practice (410,000), however our estimates of school carry over amounts vary in accuracy and the schools do not always spend it in this object code.</p> <p>0460: The non-consumables have 60,000 that is carry-over just like the 0410. The remainder are non consumables in IT, which could be cases, keyboard protectors and items like that for both staff and students.</p> <p>0480: Includes the actual hardware. Computers, iPads, monitors, smart boards, projectors/bulbs and other similar hardware.</p>



District Follow-up to BLS Budget Committee Member Questions and Comments Received
Regarding FY 2026-27 Budget

Question Posed/Comment Received	Notes/Comments:
Page 31- 1113- Elem Extra curricular- what is that? Why are salaries going from less than \$3000 to over \$150K?	Last year's bargaining created 3 new extra duty positions at the elementary level: music director, yearbook advisor and battle of the books advisor. Those 3 positions across all of our elementary schools are reflected in this increase.
2110- Attendance and Social Work (pp 43-44)- 1 FTE for Manager for \$278K salary? Why has the budget in this area tripled over the past 3 years?	2110 includes a couple of things, but the Safety Program is impactful here. We have 2 administrators that oversee Safety and also supervise all of our campus safety monitors. In FY24 and FY25 these 2 positions were recorded in Special Revenue Funds (not the same fund as they are currently recorded, which makes it look like this area has tripled even though the expense has just moved). I believe that the 1.0 FTE in FY26 should be 2.0 as the second manager was still charged to special revenue until late in the budget process.
2160- Other Student Treatment Services (p 49)- No budget prior to next year. Were these services offered by ESD up to now?	Yes, this is our occupational therapy program. For many years it was a part of the local service plan with the ESD, and we brought it in house for FY26
2210- Improvement of Instr Services (p 51)- What is the focus of this area? Additional salary (0130) is 0 FTE but cost is \$219K- are there FTE going to it next year? For 0111, it shows 3.91 proposed FTE, yet the budget is almost 3X larger than last year but with the same FTE figure? Then on page 123, the FTE for this line item lists 21.7. Is this because there are FTE assigned to other accounts besides GF?	<p>Function 2210 is primarily our Teaching and Learning (TLC) team. It includes all of our TLC level leader admin, curriculum, instructional coaches and Teachers on Special Assignment (TOSA). This area is the primary support for our schools, and helps with school educational plan designs, staffing and instructional supports.</p> <p>0130 is additional wages, and almost always is time sheeted work that does not come with FTE. Most of the time sheeted wages in this category are around curriculum planning, developing lessons to go with new curriculum, national board work, grading practices and digital learning support.</p> <p>In FY26 we had some late budget adjustments where we moved some of our instructional support staff out of the general fund and into grants (High School Success and Early Literacy). These were manually done and we missed not reflecting those moves in our FTE. The listed FTE should have been 1.5 in FY26</p> <p>Yes, the 21.7 FTE listed on page 123 is all in Special Revenue (Grants). The Student Investment Account has the largest concentration of instructional support staff. Some of the other notable grants with this staff are Early Literacy, High School Success and Title II.</p>



District Follow-up to BLS Budget Committee Member Questions and Comments Received
Regarding FY 2026-27 Budget

Question Posed/Comment Received	Notes/Comments:
2310- BOE Service (p55-56)- 0320 Property Services (\$40K- double this year)? 0380 NonInstr Prof Tech Services (\$400K)? What do these include?	0320: Property services include some facility rental related items as well as copier fees. The actual in FY25 was 39,567, so our increase in the FY27 budget to 40,000 brings the budget in line with past actuals. 0380: Professional services include legal and audit services, election services, and digital services for production of board meetings.
2620 Grant writing services (p 66)- Now at \$0 for next year. All this going over to ESD contracts?	Bruce Abernethy was our grant writer for many years, and retired at the end of the FY24-25. We did not replace the position. In FY25-26 we budgeted for some consulting support here, but determined we did not need it for FY26-27. Instead, the work has been spread over various staff/departments, with the majority of it falling to our grant accountants.
2640- What does Staff Services include (\$5M)?	2640 contains all of our HR functions, and is primarily composed of our HR FTE. This would also include all of our expenses around recruitment and retention.
2660- Tech Services (p 69)- Does the software here (0470) include the new ERP (double from this year)?	Yes, we have budgeted for replacing our ERP system next year. In the past, we have also budgeted software by department, and are moving to a more centralized model where all software purchases are managed by IT within the IT budget itself.
ATHLETICS: (p76)- Why does La Pine HS have \$86K less in requirements than the Bend HSs? Fewer sports?	Yes, LaPine HS is a significantly smaller school, with both fewer sports and smaller teams. As a result, we have set their athletics budget to match that size. Due to LaPine HS's location and proximity to schools of a similar size, we have also increased their transportation budget to account for additional travel costs.
What are the local sources for resources in Nutritional Services subfund? Page 103	Local revenues in Nutrition are primarily sales of meals, catering services and interest revenue.
What are the local sources for resources in Student Body subfund? Page 105	Local revenue in the Student Body subfund is primarily from fundraising/donations and interest revenue. Depending on the student body account there can also be fines/fees associated with lost library books, damaged iPads and other similar cases.



District Follow-up to BLS Budget Committee Member Questions and Comments Received
Regarding FY 2026-27 Budget

Question Posed/Comment Received	Notes/Comments:
<p>Page 131-shows 43 fewer teachers next year but spending \$1M more. Personnel pages add up to 818 teachers for this year, but total on page 131 is 811. Why the difference? Do personnel cost increases explain the larger budget for teachers next year?</p>	<p>Great question. I'll answer the 818 FTE to 811 FTE discrepancy first. The 811 licensed FTE is the budgeted FTE for this current year, the 818 licensed FTE is the actual FTE for the year. There is often a discrepancy between the budgeted and actual FTE in a given year because we allow principals wide discretion to convert FTE (either classified to licensed or vice-versa) within the schools. Finance ensures that these FTE conversions are cost neutral and do not have a financial impact on the budget. In this specific instance you are seeing the results of principals typically converting 2-3 classified FTE to one licensed (teacher FTE) which is why if you look at page 120 you will see that there is a negative variance between budgeted classified FTE 0112 and the actual classified FTE number. This happens often throughout the year, principals convert multiple classified vacancies to teacher FTE. In some years, the Superintendent may also add new positions which would account for variances between budgeted and actual FTE counts, however, this year very few FTE were added so the vast majority of the FTE variance is due to conversions.</p> <p>The difference between 43 fewer teachers and \$1M more in salary is in the supplemental budget we recorded in FY26. Due to the timing of when we submitted our budget compared to when the state finalized theirs, we over estimated some state revenue in our budget. We submitted a supplemental budget to adjust for a lower total revenue, with a significant portion of the budget balancing coming from salaries. To simplify the recording of the supplemental budget, we recorded all salary adjustments in 01xx object codes and did not cascade those changes down to the associated payroll costs. That simplification resulted in understating the 01xx object codes in the budget and overstating the 02xx object codes. To illustrate, on page 131 the 01xx salary increased from 123M to 125M. The associated payroll costs in object 02xx actually decreased from 71M to 69M even though our benefits and payroll taxes rates stayed the same. The FY26 budget in the 01xx object codes is artificially low based on the supplemental budget. The 02xx object codes are also not broken out by employee type, so it is not possible to extract the total payroll cost of teachers from the report on page 131.</p> <p>The actual summary is that our total payroll cost (which includes both the 01xx and 02xx objects) in the report on page 131 increased just \$309k. We did need to substantially reduce FTE across the District to ensure that cost remained relatively flat.</p>



District Follow-up to BLS Budget Committee Member Questions and Comments Received
Regarding FY 2026-27 Budget

Question Posed/Comment Received	Notes/Comments:																		
<p>What district assets are currently being considered for sale, and what is the approximate or expected value of those assets?</p>	<p>We are currently working with Flo Analytics to project long term enrollment and ultimately help determine which properties are truly surplus over the next decade. This is a shift in thinking as we have historically looked at land exclusively as a buy and hold long term asset as our enrollment has grown. Another factor is that many of our land holdings are deed restricted, and will have a lower market value because those restrictions limit how a new owner may use the property. We have contracted for some parcel appraisals and have some current asset values (such as the Troy Field appraisal) but we do prefer to hold that information close as we have received bids from prospective developers on some parcels and that appraisal information is highly valuable and is what we use to determine the seriousness/potential of bids. Below is a list of undeveloped properties:</p> <table style="margin-left: 20px;"> <thead> <tr> <th style="text-align: left;">Parcel Name</th> <th style="text-align: left;">Acres</th> </tr> </thead> <tbody> <tr> <td>Troy Field</td> <td>—</td> </tr> <tr> <td>Shevlin Property</td> <td>32</td> </tr> <tr> <td>Vacant land north of Caldera HS</td> <td>25</td> </tr> <tr> <td>High Desert MS north triangle</td> <td>12+</td> </tr> <tr> <td>La Pine north property</td> <td>10</td> </tr> <tr> <td>Petrosa Phase 2 elementary site</td> <td>8+</td> </tr> <tr> <td>Pacific Crest MS NE triangle</td> <td>1.95</td> </tr> <tr> <td>Silver Rail Elementary NW corner</td> <td>1</td> </tr> </tbody> </table>	Parcel Name	Acres	Troy Field	—	Shevlin Property	32	Vacant land north of Caldera HS	25	High Desert MS north triangle	12+	La Pine north property	10	Petrosa Phase 2 elementary site	8+	Pacific Crest MS NE triangle	1.95	Silver Rail Elementary NW corner	1
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District Follow-up to BLS Budget Committee Member Questions and Comments Received
Regarding FY 2026-27 Budget

Question Posed/Comment Received	Notes/Comments:
<p>Function 2110 (Attendance and Social Work) shows a significant increase in salaries (object 0100) from approximately \$300,000 per year in FY2024 and FY2025, to \$1.14 million in FY2026 and \$1.19 million proposed for FY2027. There is also an associated increase of approximately \$500,000 in payroll costs (object 0200). This appears to reflect increased headcount.</p> <ol style="list-style-type: none"> 1. What is the purpose of increasing headcount in this area while student enrollment is declining? (Page 118 shows headcount in function 2110 increasing by over 10 FTE.) 2. What positive outcomes does the district expect from this headcount increase, and how is it measuring whether the additional staffing is driving those outcomes 	<p><i>See also page 1</i></p> <p>In FY24 and FY25 we had the Safety program in Special Revenue, and the campus safety monitors were a part of the GF school FTE allocation and staffed by each site administrator. In FY26 we determined that Safety itself was its own department/budget and moved those costs to the GF safety fund, along with all of the campus safety monitors that are a part of the program. That program alone accounts for \$882,194 of the budget in 01xx salaries. In reality there was no increase in safety costs, these were already costs that were in the larger budget, just in different areas in prior years.</p> <ol style="list-style-type: none"> 1. This looks like an increase, but in reality we just moved costs related to safety from multiple other areas into one Safety budget. There has not been an abnormal increase in Safety FTE or costs. 2. The primary purpose of these roles is to create a safe, orderly, and welcoming school environment by having a presence on campus, providing another level of supervision during high traffic and instructional times, and by building relationships with students. These are primarily our campus monitor positions.
<p>Function 2640 (Staff Services) shows a total cost increase from approximately \$2.8 million in FY2024 to \$4.9 million proposed for FY2027. What is the purpose of this increase?</p>	<p>The staff services budget increase is primarily driven by staff costs. This budget pays for a variety of additional time sheet work where our teachers cover an additional class on their prep period (object 0121), we bring in temp employees (object 0123), and pay for additional time sheeted salary (0130). Those costs have increased during that time by roughly 650,000 in just salary (not including associated payroll costs), in large part due to more employee friendly statewide leave rules and programs. Staff services costs for permanent FTE have also increased over that time due to normal cost of living adjustments.</p> <p>The materials and services portion of the HR budget (03xx and 04xx objects) has actually decreased almost 75k during that same period.</p>



District Follow-up to BLS Budget Committee Member Questions and Comments Received
Regarding FY 2026-27 Budget

Question Posed/Comment Received	Notes/Comments:
<p>At the March budget committee meeting, it was shared that curriculum costs increased from approximately \$1 million per year in 2021 to \$5 million in the FY2025 budget. Where are curriculum costs captured in the budget document?</p> <ol style="list-style-type: none"> 1. Are there additional opportunities to reduce the curriculum budget beyond the current cut to \$4 million? 2. How does the district compare to peer districts on curriculum costs per student? 3. There appears to be growing community desire for reducing screen time in classrooms. If curriculum spending were reduced to 2021 or 2022 levels, what would the financial and instructional impact be? 	<p>Curriculum costs are primarily contained in the Instructional Materials sub fund starting on page 78</p> <ol style="list-style-type: none"> 1. We are continually looking for ways to reduce curriculum expenses beyond the current level, and expect to find more reductions in the future. 2. The District is budgeted to spend roughly \$265/student on curriculum next year out of the general fund (fund 145 materials and services/15,892 students in brick and mortar schools). Jefferson County is around \$210, Sisters is around \$160 and Redmond is around \$75. We are in the ballpark, and this is also a really difficult comparison because there are so many variables. Some questions that I know local Districts all answer differently and impact this calculation are: how much curriculum is purchased out of Special Revenue (Redmond has a lot in Early Literacy grant), is the cost amortized over the life of the contract or all expensed in the current year (Redmond amortizes, Jefferson County does not), what was the adoption cycle and any deferrals, does the total include assessments/remediation or online courses, how much printing is included, are training costs for new curriculum included (Redmond did not include these), does this include any supplementary tools/apps (Remond excludes Canvas, MagicSchool and a host of other apps)? 3. The cost of all curriculum has increased over time. Paired with the mandatory adoptions from ODE, it is not possible to go all the way back to 2021 spending levels. It does not matter whether our curriculum is digital or not, the industry landscape has changed in a way that means higher costs for us. If we were to slash the curriculum budget, some likely impacts are: <ol style="list-style-type: none"> a. Students not able to access school from home (no canvas to access content digitally, a single set of classroom books that students are not able to take home) b. Reduced resources or banks of lessons/labs for teachers. Networking with peers or buying lessons online would be the primary means of sharing content (disparate impact to new teachers) c. Potential compliance issues with ODE d. License/fee savings offset by increased printing costs e. Lesson content goes stale over time as books/materials age f. Teaching methodology does not keep pace with advancements in the field g. Student experiences in individual classes and between schools become increasingly different over time. Without common tools, teachers must create their own curriculum, which will reduce alignment throughout the District.



District Follow-up to BLS Budget Committee Member Questions and Comments Received
Regarding FY 2026-27 Budget

Question Posed/Comment Received	Notes/Comments:
<p>Page 119 shows headcount in function 2520 (Fiscal Services) increasing by approximately 3 FTE. What is driving this increase?</p>	<p>A couple of different items have changed the Fiscal Services FTE. In mid FY2026, we moved 2 accounting specialists from TLC to the Business Office. Both staff were already doing high level grant work on a District wide level, which fits much better in the accounting department. So this is not an increase of FTE, rather a neutral movement of FTE from other departments to finance. We also did some time and effort studies, and adjusted FTE charged to the Bond. In this case, current responsibilities of some staff shifted this year to a more dual role between the District and the Bond, which also increased Fiscal Services FTE. The final factor is that we have a temporary FTE in the budget for our Payroll team to help create continuity and address turnover. This position is currently unfilled.</p>
<p>Licensed teaching staff (object 0111) is decreasing from 867.8 FTE in FY2024 to 768.0 FTE proposed for FY2027, while administrator headcount (object 0113) is increasing from 72.9 to 80.0 over the same period, despite declining student enrollment. What is driving the increase in administrator headcount while both teacher positions and student enrollment are decreasing?</p>	<p>A significant portion of that change can be explained by 2 cases where we converted certified positions to administrative ones. In FY24 we converted school deans from certified to administrative roles based on the type/level of work they were doing. This was a conversion of 5 FTE. In FY25 we converted our athletic directors from certified FTE to administrative positions based on their supervisory role over other staff and due to their budget management responsibilities. That conversion was 4.5 FTE. In both cases, this was a reallocation of pre-existing FTE that is static at each school and not dependent on enrollment.</p>
<p>What is in Instructional Prof Tech Svc on page 30 (function 1111, object 0310)?</p>	<p>ESD Subs are the primary cost in object 0310. Digital classes for Bend-La Pine Online are in function 1280, object 0310.</p>
<p>What is function 2220 - Education Media Services?</p>	<p>Function 2220 contains all of our library costs.</p>