



2023-24 Proposed Budget



Building a beloved community of learners.

LANE EDUCATION SERVICE DISTRICT

1200 Highway 99N, Eugene, Oregon, 97402

www.lesd.k12.or.us

PROPOSED BUDGET DOCUMENT 2023-24

Tony Scurto, Superintendent

Dave Standridge, Budget Officer

**LANE EDUCATION SERVICE DISTRICT
2023-24 BUDGET DOCUMENT
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**LANE EDUCATION SERVICE DISTRICT
2023-24 BUDGET COMMITTEE**

Zone	Position	Board Members	Term Expires	Position	Appointed Members	District	Term Expires
1	1	Sydney Kissinger	June 30, 2025	1	Gordon Lafer	Eugene	June 30, 2023
2	2	Leslie Harris	June 30, 2023	2	Alicia Hayes	Eugene	June 30, 2024
3	3	Vanessa Truett	June 30, 2025	3	Emilio Hernandez	Springfield	June 30, 2024
4	4	Nora Kent	June 30, 2023	4	Dwight Coon	Blachly	June 30, 2024
5	5	Sherry Duerst-Higgins	June 30, 2023	5	Jim Chapman	Lowell	June 30, 2024
At-Large	6	Rose Wilde	June 30, 2025	6	Andrea Larson	Fern Ridge	June 30, 2025
At-Large	7	Linda Hamilton	June 30, 2023	7	Robin Zygaitis	Bethel	June 30, 2025
				8	Doug Perry	Crow-Applegate-Lorane	June 30, 2023

**LANE EDUCATION SERVICE DISTRICT
2023-24 BUDGET CALENDAR**

October 11, 2022	Lane ESD Board meeting. Adopt 2023-24 budget calendar.
April 4, 2023	Lane ESD Board work session with Budget Committee. Preview 2023-24 budget. (cancelled)
April 18, 2023	Publish first notice of Budget Committee meeting.
April 25, 2023	Publish notice of Budget Committee meeting a second time.
April 26, 2023	Earliest date that a proposed budget document may be released to the budget committee members and the general public.
May 2, 2023	First meeting of the Budget Committee. Presentation of the budget message by the executive officer and the budget document by the budget officer.
May 16, 2023	Second meeting of the Budget Committee, if necessary.
May 30, 2023	Publish notice of Budget Hearing (ED-1), (not more than 25 days nor less than 5 days prior to hearing).
June 6, 2023	Public hearing on the budget as approved by the budget committee. This meeting shall be conducted by no less than a quorum of the board.
June 6, 2023	School Board meeting. Enact resolutions adopting the budget, making the appropriations, and categorizing and declaring the tax levy. At the time the budget is adopted, the total expenditures in any fund may be increased up to ten (10) percent or \$5,000, whichever is greater.
July 15, 2023	Deadline to certify the tax levy to the county assessor.

GENERAL FUND

Summary

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND SUMMARY
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget		
				Proposed	Approved	Adopted
Resources						
State School Fund	14,895,884	14,548,120	15,395,800	15,532,800		
Property Tax & Timber Sales	7,866,856	8,069,548	8,370,200	8,754,200		
Services to Districts	757,833	657,308	873,800	2,555,400		
Miscellaneous/Local Revenues	282,791	564,140	292,000	332,700		
Indirect from Grants	450,013	599,722	490,000	670,000		
Interest	67,077	60,135	58,000	240,000		
Total Revenues	24,320,454	24,498,973	25,479,800	28,085,100		
Beginning Fund Balance	2,571,276	3,242,279	3,401,000	2,050,000		
District Flex Dollar Carryover	697,094	863,577	1,129,000	921,200		
Total Resources	27,588,824	28,604,829	30,009,800	31,056,300		
Requirements						
Salaries	7,067,582	7,487,002	9,259,434	10,981,145		
Benefits	5,023,815	5,023,763	6,409,374	7,372,689		
Purchased Services	2,843,565	3,712,018	3,592,088	5,140,697		
Supplies and Materials	358,551	440,877	339,400	446,550		
Other	178,304	218,830	215,700	230,100		
Interfund Transfers	378,200	527,200	459,000	459,000		
Transit Cash to Districts	7,632,951	6,798,480	5,726,153	3,410,163		
Total Expenditures	23,482,968	24,208,170	26,001,149	28,040,344		
Contingency & Ending Fund Balance	3,242,279	3,316,093	2,581,111	2,050,000		
District Flex Dollar Carryover	863,577	1,080,566	1,427,540	965,956		
Total Requirements	27,588,824	28,604,829	30,009,800	31,056,300		

GENERAL FUND

Resources

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND RESOURCES- BUDGET DETAIL
JULY 1, 2023 - JUNE 30, 2024**

Account Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget		
					Proposed	Approved	Adopted
1111	Current Year's Taxes	7,650,129	7,919,241	8,178,000	8,570,000		
1112	Prior Years' Taxes	114,830	103,962	115,000	118,000		
1114	Payments in Lieu of Property Taxes	2,163	1,857	2,200	2,200		
1190	Penalties and Interest on Taxes	28,339	22,974	25,000	24,000		
1510	Interest on Investments	67,077	60,135	58,000	240,000		
1941	Services to Districts	675,436	578,033	781,000	2,504,200		
1943	Business Services	71,500	73,600	75,800	42,800		
1946	Attendance/Truancy Services	2,662	3,535	2,000	3,400		
1960	Refund of Prior Year Expense	0	60,736	0	0		
1980	Indirect on Grants	450,013	599,722	490,000	670,000		
1990	Miscellaneous	278,358	420,164	290,000	330,000		
1993	Special Education Fees	8,235	2,140	15,000	5,000		
1995	Fingerprinting Fees	1,121	1,781	2,000	2,700		
3101	State School Fund	14,895,884	14,548,120	15,395,800	15,532,800		
3104	State Managed Timber	71,395	21,514	50,000	40,000		
3199	Unrestricted State Grants	0	81,459	0	0		
4300	Federal Grants	3,312	0	0	0		
5400	Beginning Fund Balance	3,268,370	4,105,856	4,530,000	2,971,200		
Total General Fund Resources		27,588,824	28,604,829	30,009,800	31,056,300		

GENERAL FUND

Requirements by Service Area

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY SERVICE AREA
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget		
				Proposed	Approved	Adopted
Services to Students with Special Needs						
School Psychology	266,484	296,363	354,252	468,003		
Life Skills & Intensive Service Program	6,419,689	7,114,136	9,681,434	12,253,258		
Behavior Disorder Services	2,295,515	2,244,401	2,390,843	2,497,201		
Speech & Augmentative Communication	442,662	497,910	615,856	824,973		
Other Services	1,169,106	1,169,488	972,246	1,939,671		
Transit Cash	7,632,951	6,798,480	5,726,153	3,410,163		
Subtotal - Students with Special Needs	18,226,407	18,120,778	19,740,784	21,393,269		
School Improvement Services						
General Education	720,326	653,586	677,554	600,185		
Career and Technical Education	184,756	184,809	185,404	178,608		
Innovation/Projects	51,282	113,521	165,000	165,000		
Promise Program	34,431	123,822	135,000	135,000		
Connected Lane County Support	70,000	70,000	70,000	70,000		
Professional Development - Districts	21,214	204,209	202,000	202,000		
Subtotal - School Improvement Services	1,082,009	1,349,947	1,434,958	1,350,793		
Technology Services						
Infrastructural Technology	867,213	974,289	988,318	1,237,296		
Subtotal - Technology Services	867,213	974,289	988,318	1,237,296		
Administrative Support Services						
Business Services	94,800	91,600	75,800	42,800		
Courier	64,727	66,676	69,521	67,376		
Home Schooling	33,712	34,153	34,571	31,535		
Librarian	59,482	83,167	97,352	90,209		
Attendance/Truancy	5,505	17,179	24,756	17,146		
Communications	0	981	19,035	0		
Nurse	0	125,000	82,500	82,522		
Subtotal - Administrative Support Services	258,226	418,756	403,535	331,588		
Administration	3,049,113	3,344,400	3,433,554	3,727,398		
Contingency	0	0	1,981,113	1,450,000		
Contingency - District Flex Dollar Carryover	863,577	1,080,566	1,427,538	965,956		
Unappropriated Ending Fund Balance	3,242,279	3,316,093	600,000	600,000		
General Fund Total	27,588,824	28,604,829	30,009,800	31,056,300		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - SERVICE DESCRIPTIONS
JULY 1, 2023 TO JUNE 30, 2024**

SERVICES TO STUDENTS WITH SPECIAL NEEDS

School Psychology Services

School Psychology services include:

- Psycho-educational assessments are provided to assist districts in determining student eligibility for special education.
- Service coordination assistance to district staff, parents and other professionals to ensure student success.
- Consultation with school staff and parents on behavioral and educational concerns.
- Development and monitoring of student behavior support plans.

Life Skills Services & Intensive Services Program (ISP)

Life Skills

Lane ESD's Life Skills Education Program serves students with moderate, severe, and profound disabilities as part of a continuum of services. Classrooms for students in kindergarten through grade 12 are located in a number of elementary, middle and high schools throughout Lane County. Students ages 19-21 are served in "Transition Classrooms".

Intensive Services Program

The Intensive Services Program serves secondary students whose support needs require environmental modifications that may not be feasible on a general education campus.

Behavior Disorder Services

Lane School

Lane School is a structured behavior and academic program designed for students in kindergarten through eighth grade who experience significant behavioral, social, and academic difficulties. Lane School is located at the Lane ESD Westmoreland Campus. Services are designed to help students gain the skills needed to be successful in their home school. Students are referred by their resident district and typically attend Lane School for approximately 18 months before transitioning back to their home school.

Behavior Disorder Consultants

Behavior Disorder Consultants provide in-service training/consultation to districts for behavior/classroom management, and strategies for working with students identified as having emotional/behavioral disabilities.

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - SERVICE DESCRIPTIONS
JULY 1, 2023 TO JUNE 30, 2024**

Speech and Augmentative Communication Services

Speech Services

Speech Services are offered to support districts in assessing and providing Individualized Education Plan (IEP) related services to identified students.

Augmentative Communications

Augmentative Communication Services are designed to work in partnership with school speech and language therapists and other team members. Augmentative Communication Specialists assist in identifying, evaluating and providing intervention for students with severe communication disorders who would benefit from augmentative communication. Augmentative communication includes all forms of communication, other than oral speech, that are used to express needs, wants and ideas.

Other Services

Direction Service

Direction Service, a local non-profit agency, provides information and referral services to parents and districts regarding specialized services available in Lane County for students and families of students with disabilities. Direction Service also acts as a mediator between districts and parents of children with disabilities and focuses on collaborative dispute resolution. Lane ESD contracts with Direction Service on behalf of subscribing component districts.

Other Services

Districts may order full-time or a portion of an FTE of Special Education administrators or other staff to serve in their district. Districts may also use their flex funds to pay for other special education services including professional development and sign language interpreters.

Transit Cash

In lieu of receiving services directly from the ESD, districts have the option of receiving up to 50% of the funds allocated to their district in the form of cash. The Life Skills Consortium includes all sixteen districts, with Bethel, Eugene, Junction City and Lane ESD as service providers. If a student is placed in one of the Life Skills Consortium classrooms operated by a district, the district receives a funding amount that equates to the placement cost for that student.

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - SERVICE DESCRIPTIONS
JULY 1, 2023 TO JUNE 30, 2024**

SCHOOL IMPROVEMENT SERVICES

Instruction

General Education/Instruction Services include leadership and professional development to assist districts in implementing research-based instructional practices that address content standards to ensure a quality education for all students. Component districts have prioritized supporting and improving instruction. The Superintendents' Council has identified a priority for integrating culturally sustaining instructional practices in all content areas, including supporting districts in developing awareness and basic understanding of the continuum of equitable education practices in schools. Content specialists provide professional development, consultation, and coaching to teachers in curriculum, instruction, and assessment. Lane ESD has content specialists in the areas of English Language Arts, Math, Science, and Career Technical Education. Services support the implementation of evidence-based practices within all programs to eliminate opportunity and achievement gaps for all underserved or historically underserved students and build upon the assets of each student and family.

Professional Development

Content specialists coordinate and provide professional development for district staff county-wide at Lane ESD or at the district or classroom level. Professional development is intended to improve high quality instruction, and includes the alignment of content standards and instructional strategies, student data analysis and the use of performance based assessments.

Consultation/Coaching

Content specialists and staff work with districts to review and adopt curriculum materials, analyze achievement and discipline/attendance data, review evidence-based practices, model and plan implementation strategies.

Learning Resources

Lane ESD provides an array of materials for Lane County public school educators, including over 200 hands-on educational models and kits and textbooks for review. Support is provided for textbook review and curriculum adoption.

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - SERVICE DESCRIPTIONS
JULY 1, 2023 TO JUNE 30, 2024**

Career and Technical Education

Career and Technical Education (CTE) staff provide leadership and services to districts for students to enhance 21st century technical skills, career exploration and successful transition to work or extended schooling. LESD Specialists and staff provides technical assistance to instructors, counselors, and administrators on the following:

- Innovative curriculum
- Employment preparation
- Alignment with secondary graduation requirements
- Services to reduce duplication given limited resources

Partnerships with colleges and districts

CTE Specialists and staff facilitate partnerships between area colleges and districts to address alternative learning options for students to obtain college and/or high school credit.

Career Counseling and Guidance

Staff works to enhance community and college partnerships for career exploration, workplace readiness, and technical skill development.

Innovation/Projects

Proposals for Innovation/Projects may be developed by the Lane County Curriculum Leaders, Lane County Technology Advisory Committee (LCTAC), Special Education Directors, Lane ESD Leadership, or the Superintendents' Council. Proposals for accessing Innovation Funds are approved annually by Superintendents' Council prior to March 30 to provide adequate planning time and effective implementation of the project in the next school year. Innovation/Project Funds support Research for Better Teaching (RBT) licensing and have supported targeted professional development opportunities and support for a Regional CTE Center feasibility study.

In the past few years a critical need has emerged to address the needs of students with intense behaviors. The Innovation/Projects funds were increased to provide resources to address this problem through enhancing prevention, connecting students and families to appropriate health providers, and other methods to improve student behavior and reduce the number of intense behavioral incidents that schools are experiencing. The Superintendents' Council believes the most immediate need is for proper training of school staff so that they are able to de-escalate students and effectively handle situations "in the moment."

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - SERVICE DESCRIPTIONS
JULY 1, 2023 TO JUNE 30, 2024**

Promise Program

Promise programs support local districts in reaching our state's education goals by increasing student's chances for degree attainment by completing college courses while still in high school. It also greatly expands the opportunities for students to participate in career and college readiness activities and exploration. Schools are supported in a variety of training to ensure a robust and rigorous course load and access to career and college culture.

Connected Lane County Support

Lane County Superintendents approved the use of General Funds to partially fund the activities and infrastructure of Connected Lane County, the Regional Achievement Collaborative in Lane County.

Professional Development

Lane County Superintendents set aside funding to be used specifically for professional development for component district staff.

TECHNOLOGY SERVICES

Infrastructural Technology

Lane ESD offers component districts a variety of technology services to support student learning and staff productivity. In small districts technology supports focus on escalated response needs and interaction with contracted service providers; in large districts services are project-based with a specified allocation of service hours, augmenting district technology expertise. Lane ESD technology offerings include:

- Coordination and engineering support to district initiatives;
- Managed network connectivity, including CIPA compliant filtering;
- Hosted services, e.g. email, web and library services;
- Professional development to district technology support staff;
- Network engineering and support in the design of districts' infrastructures;
- Assistance in the writing, coordination, and implementation of grant activities related to technology infrastructures, including assistance with the filing of eRate;
- Internship hiring and placement for college students into an education technology environment;

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - SERVICE DESCRIPTIONS
JULY 1, 2023 TO JUNE 30, 2024**

ADMINISTRATIVE SUPPORT SERVICES

Business Services

Lane ESD's Business Office can provide services to districts on either a short term or annual basis. Services include; payroll, accounts payable, budget & audit preparation and financial reporting.

Courier Services

Lane ESD's courier services provides an efficient and secure method of moving materials between the ESD, districts and other public agencies.

Home Schooling

Home Schooling is a mandated service in which Lane ESD is responsible for accepting notification from parents or guardians who intend to educate their children at home. Lane ESD serves as a primary information source to parents, students, schools and districts. The ESD is also responsible for monitoring compliance with home school notification requirements, monitoring academic progress requirements and providing detailed reports to districts.

Librarian Services

Librarian Services support districts in meeting Division 22 standards by assisting districts with maintaining an updating library collections, training for licensed staff on research methods and resources available for use with students, and training for library assistants.

Attendance/Tuancy

Lane ESD provides truancy officers to assist districts in returning truant students to the classroom. Assistance is also provided in referring persistent truancy cases to Lane County Juvenile Court, Services to Children and Families, or for citation failure to maintain a child in school. This is a state mandated service to districts with less than 1,000 students. Lane ESD also coordinates the work of Conference Officers on behalf of local

Communications Services

Provides Public Information Officer supports to districts on an as needed basis.

Nurse Services

Provides contracted nursing services to component districts. Services include; required trainings, IEP meeting attendance, health assessments, case management for chronic illnesses, liaison with medical providers, etc.

GENERAL FUND

Requirements by Type of Expenditure

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY OBJECT
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Salaries								
111 Salary - Licensed	2,928,270	2,925,781	52.67	3,428,689	57.11	3,893,925		
112 Salary - Classified	2,653,303	2,866,046	127.12	4,054,074	138.70	4,819,261		
113 Administrative Salaries	1,188,669	1,305,328	12.04	1,460,120	13.09	1,764,065		
114 Administrative-Confidential	246,656	221,158	4.48	273,505	6.48	484,914		
121 Substitutes - Licensed	2,957	21,743		0		0		
122 Substitutes - Classified	14,811	69,952		0		0		
123 Temporary - Licensed	13,662	14,910		0		0		
124 Temporary - Classified	8,119	49,435		30,546		10,000		
135 Remote Location Pay	10,655	12,169		12,020		8,500		
136 Cell Phone Stipends	480	480		480		480		
Subtotal-Salaries	7,067,582	7,487,002	196.31	9,259,434	215.38	10,981,145		
Benefits								
211 PERS	963,403	822,885		1,002,835		1,289,717		
212 PERS Pick Up	408,410	401,281		553,774		656,662		
214 PERS UAL	518,774	514,597		606,608		581,471		
216 PERS - OPSRP	390,637	373,494		567,739		799,905		
220 FICA	528,032	562,548		707,408		839,013		
231 Workers Compensation	168,364	152,906		174,370		192,368		
232 Unemployment	43,873	19,003		16,000		30,000		
233 Paid Family Medical Leave Insurance	0	0		18,558		43,215		
242 Health Insurance	1,877,441	2,061,230		2,640,647		2,824,331		
243 Life Insurance	849	833		968		1,033		
244 Long Term Disability	26,326	27,557		33,456		37,351		
246 TSA	77,903	69,107		74,331		72,099		
247 AD&D	753	772		830		724		
248 Early Retirement Stipend	19,050	17,550		11,850		4,800		
Subtotal-Benefits	5,023,815	5,023,763		6,409,374		7,372,689		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY OBJECT
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Purchased Services								
310 Instructional/Profess Services	944	11,138		6,000		6,000		
311 Instructionl Services/Promise Program	0	97,176		315,499		834,549		
312 Instructional Programs	61,000	260,195		253,900		321,300		
313 Student Services	83,610	251,372		433,000		539,022		
314 Physical/Occupational Therapy	151,036	182,801		222,000		222,000		
318 Professional Improvement	20,910	13,524		15,600		15,600		
319 Other Professional Services	1,026,190	965,654		726,000		1,648,000		
320 Property Services	225,072	268,124		229,809		200,897		
322 Repairs and Maintenance	154,244	358,710		178,150		213,150		
324 Rent	0	982		6,000		6,000		
325 Electricity	50,467	56,653		70,000		63,000		
326 Heating Fuel	31,929	43,430		30,000		47,000		
327 Water-Sewer	26,289	31,792		33,500		32,000		
328 Garbage	6,934	12,448		8,800		12,300		
330 Student Transportation	0	0		10,000		0		
340 Travel & Meetings	9,058	45,555		51,525		52,625		
346 Recruitment	0	1,891		1,200		1,200		
349 Mileage Reimbursement	1,197	4,370		12,000		11,500		
351 Telephone	80,586	73,787		38,990		64,490		
353 Postage	3,901	4,807		5,065		5,480		
354 Advertising	14,214	26,564		15,600		15,600		
355 Printing	5,842	4,742		10,450		10,420		
357 Telecommunication Lines	279,417	265,197		245,000		271,000		
374 Tuition	2,196	0		0		0		
380 Professional Services	77,052	80,428		82,400		85,664		
381 Audit Services	46,050	49,750		49,000		52,000		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY OBJECT
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
382 Legal Services	22,016	57,533		22,000		70,000		
383 Architect/Engineer	200	2,848		4,000		4,000		
384 Negotiations	292	0		5,000		0		
386 Data Services	29,527	4,362		15,700		0		
388 Board Election	84,150	0		99,000		0		
389 Other Non-instructional Services	346,533	533,692		394,200		333,200		
390 Other Purchased Services	2,709	2,493		2,700		2,700		
Subtotal-Purchased Services	2,843,565	3,712,018		3,592,088		5,140,697		
Supplies and Materials								
410 Consumable Supplies	141,948	115,889		128,650		138,200		
411 Fuel	3,484	10,257		13,000		11,800		
412 Plant Operating Supplies	27,875	40,732		34,000		35,000		
414 Class/Meeting Room Supplies	0	0		2,000		0		
420 Textbooks	4,996	6,833		1,000		1,000		
460 Non-Consumable Items	75,815	123,004		70,650		78,450		
470 Software	41,605	80,497		65,100		152,100		
480 Computer Hardware	62,828	63,665		25,000		30,000		
Subtotal-Supplies and Materials	358,551	440,877		339,400		446,550		
Other Objects								
640 Dues and Fees	66,370	84,746		70,700		75,100		
651 Liability Insurance	70,142	80,958		88,000		91,000		
653 Property Insurance	41,792	53,126		57,000		64,000		
Subtotal-Other Objects	178,304	218,830		215,700		230,100		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY OBJECT
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Transfers								
710 Interfund Transfers	378,200	527,200		459,000		459,000		
720 Transit Cash to Districts - Flex Dollars	7,188,951	6,224,280		5,402,753		2,790,963		
721 Transit Cash to Districts - Life Skills	444,000	574,200		323,400		619,200		
Subtotal-Transfers	8,011,151	7,325,680		6,185,153		3,869,163		
Other Uses of Funds								
810 Contingency	0	0		3,408,651		2,415,956		
820 Unappropriated Ending Fund Balance	4,105,856	4,396,659		600,000		600,000		
Subtotal-Other Uses of Funds	4,105,856	4,396,659		4,008,651		3,015,956		
General Fund Total	27,588,824	28,604,829	196.31	30,009,800	215.38	31,056,300		

GENERAL FUND

Requirements by Cost Center

General Fund Cost Centers

Administration - "10%"

010 Board of Education
011 Office of Superintendent
012 Human Resources
013 Business Services
014 Facilities - Main Campus
015 Central Technology Services
017 Facilities - Westmoreland
019 Central Services
080 Home Schooling

District Services - "90%"

110 Infrastructural Technology
224 General Education
226 Career Education
300 Special Education Direction
310 School Psychologists
330 Life Skills
335 Intensive Services Program
360 Lane School
362 Behavior Consultants
380 Direction Service
385 Augmentative Communications
390 Speech
395 Other Special Ed Services
410 Courier
430 Attendance and Truancy
500 Librarian Service
510 Innovation/Projects
515 Promise Programs
520 Connected Lane County Support
525 Professional Development for Districts
526 Communication Services
527 Nurse Services
530 Transit Cash

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 010 - BOARD OF EDUCATION</i>								
2310 Board of Education								
340 Travel & Meetings	434	10,507		16,000		16,000		
349 Mileage Reimbursement	0	182		1,500		1,300		
353 Postage	47	11		75		75		
354 Advertising	825	825		600		600		
355 Printing	0	0		75		75		
381 Audit Services	46,050	49,750		49,000		52,000		
382 Legal Services	10,980	54,483		12,000		45,000		
384 Negotiation Services	292	0		5,000		0		
388 Board Election	84,150	0		99,000		0		
389 Other Non-Instructional Services	0	24,500		0		25,000		
Subtotal-Purchased Services	142,778	140,258		183,250		140,050		
410 Consumable Supplies	283	2,860		4,500		4,500		
460 Non-Consumable Items	123	0		150		150		
Subtotal-Supplies and Materials	406	2,860		4,650		4,650		
640 Dues-Fees	21,503	25,331		21,000		29,000		
651 Liability Insurance	70,142	80,958		88,000		91,000		
Subtotal-Other Objects	91,645	106,289		109,000		120,000		
TOTAL - BOARD OF EDUCATION	234,829	249,407		296,900		264,700		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 011 - OFFICE OF SUPERINTENDENT</i>								
2321 Office of Superintendent								
112 Salary - Classified	0	0	0.20	9,999	0.10	5,377		
113 Salary - Administrative	154,630	158,496	1.00	162,458	1.00	177,049		
114 Administrative-Confidential	54,402	55,762	0.80	57,156	0.80	69,082		
136 Cell Phone Stipend	480	480		480		480		
Subtotal-Salaries	209,512	214,738	2.00	230,093	1.90	251,988		
211 PERS	49,319	41,659		43,533		53,699		
212 PERS Pick-Up	12,571	12,884		13,806		15,119		
214 PERS UAL	15,451	15,336		15,186		13,355		
216 PERS OPSRP	0	0		794		0		
220 FICA	14,866	15,315		16,663		18,232		
231 Workers Comp	3,425	2,998		3,237		3,534		
233 Paid Family Medical Leave Insurance	0	0		460		298		
242 Health Insurance	28,371	39,516		48,073		45,158		
243 Life Insurance	112	112		112		95		
244 Long Term Disability	771	776		818		835		
246 TSA	10,996	10,996		10,996		10,996		
247 AD&D	16	16		17		11		
Subtotal-Benefits	135,898	139,608		153,695		161,332		
320 Property Services	646	1,284		800		965		
340 Travel & Meetings	1,711	8,686		8,000		8,000		
349 Mileage Reimbursement	0	0		0		250		
351 Telephone	934	876		1,000		1,000		
353 Postage	259	55		40		55		
355 Printing	464	271		1,200		1,200		
382 Legal Services	4,905	3,047		10,000		25,000		
389 Other Non-Instructional Services	0	0		10,000		15,000		
Subtotal-Purchased Services	8,919	14,219		31,040		51,470		
410 Consumable Supplies	1,440	3,500		6,000		14,000		
460 Non-Consumable Items	0	827		0		0		
470 Software	0	1,131		0		1,800		
Subtotal-Supplies and Materials	1,440	5,458		6,000		15,800		

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 011 - OFFICE OF SUPERINTENDENT</i>								
640 Dues-Fees	7,427	6,985		16,000		8,000		
Subtotal-Other Objects	7,427	6,985		16,000		8,000		
TOTAL - OFFICE OF SUPERINTENDENT	363,196	381,008	2.00	436,828	1.90	488,590		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 012 - HUMAN RESOURCES								
2240 LCEA Tuition Reimbursement								
312 Instructional Programs	2,476	3,375		3,000		3,000		
318 Professional Improvement	0	0		1,000		1,000		
Function 2240 Subtotal	2,476	3,375		4,000		4,000		
2640 Human Resources								
112 Salary - Classified	16,465	33,986	1.40	69,022	1.00	56,202		
113 Salary - Administrative	134,333	148,624	1.00	135,817	1.00	146,078		
114 Administrative-Confidential	63,282	64,865	1.00	66,550	2.00	144,005		
Subtotal-Salaries	214,080	247,475	3.40	271,389	4.00	346,285		
211 PERS	47,163	42,811		30,015		41,782		
212 PERS Pick-Up	12,256	7,010		16,283		20,777		
214 PERS UAL	15,695	17,670		17,912		18,353		
216 PERS - OPSRP	558	1,326		16,265		24,486		
220 FICA	15,758	18,553		20,761		26,491		
231 Workers Comp	3,492	3,702		3,815		4,856		
232 Unemployment	2,018	14,422		16,000		15,000		
233 Paid Family Medical Leave Insurance	0	0		543		1,385		
242 Health Insurance	33,371	31,704		49,022		48,336		
243 Life Insurance	122	120		125		211		
244 Long Term Disability	801	880		1,020		1,282		
246 TSA	9,871	5,100		4,560		8,520		
247 AD&D	19	22		24		24		
Subtotal-Benefits	141,124	143,320		176,345		211,503		
310 Professional Services	713	11,138		6,000		6,000		
318 Professional Improvement	3,457	4,857		2,000		2,000		
320 Property Services	848	1,712		1,512		2,031		
340 Travel & Meetings	981	5,257		1,500		1,500		
346 Recruitment	0	1,891		1,200		1,200		
349 Mileage Reimbursement	0	182		100		100		
351 Telephone	814	1,241		1,000		1,000		
353 Postage	78	439		600		600		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 012 - HUMAN RESOURCES								
354 Advertising	13,389	25,739		15,000		15,000		
355 Printing	2,421	1,576		2,000		2,000		
389 Other Non-Instructional Services	28,686	63,281		45,000		10,000		
Subtotal-Purchased Services	51,387	117,313		75,912		41,431		
410 Consumable Supplies	3,920	8,907		3,000		5,000		
460 Non-Consumable Items	0	1,512		200		200		
470 Software	0	1,594		0		40,000		
480 Computer Hardware	0	7,192		0		0		
Subtotal-Supplies and Materials	3,920	19,205		3,200		45,200		
640 Dues-Fees	735	2,912		1,000		3,000		
Subtotal-Other Objects	735	2,912		1,000		3,000		
Function 2640 Subtotal	411,246	530,225	3.40	527,846	4.00	647,419		
2645 Staff Health Services								
389 Other Non-Instructional Services	2,559	18,758		10,000		10,000		
390 Other Purchased Services	2,709	2,493		2,700		2,700		
Subtotal-Purchased Services	5,268	21,251		12,700		12,700		
410 Consumable Supplies	0	0		200		200		
Subtotal-Supplies and Materials	0	0		200		200		
640 Dues-Fees	5,486	5,435		7,000		7,000		
Subtotal-Other Objects	5,486	5,435		7,000		7,000		
Function 2645 Subtotal	10,754	26,686		19,900		19,900		
2700 Supplemental Retirement Program								
248 Early Retirement Stipend	19,050	17,550		11,850		4,800		
Function 2700 Subtotal	19,050	17,550		11,850		4,800		
TOTAL - HUMAN RESOURCES	443,526	577,836	3.40	563,596	4.00	676,119		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 013 - BUSINESS SERVICES								
2520 Business Support Services								
112 Salary - Classified	107,431	112,744	2.70	131,736	2.00	115,107		
113 Salary - Administrative	135,834	139,230	1.00	142,711	1.00	154,778		
114 Administrative-Confidential	71,102	64,427	1.00	53,276	1.00	70,523		
Subtotal-Salaries	314,367	316,401	4.70	327,723	4.00	340,408		
211 PERS	61,096	49,255		49,438		57,527		
212 PERS Pick-Up	17,449	17,299		19,663		20,424		
214 PERS UAL	23,140	21,070		21,630		18,042		
216 PERS - OPSRP	4,464	7,929		10,162		11,484		
220 FICA	22,811	23,121		25,071		26,040		
231 Workers Comp	5,044	5,110		4,620		4,776		
233 Paid Family Medical Leave Insurance	0	0		655		1,362		
242 Health Insurance	55,483	47,036		63,936		41,003		
243 Life Insurance	130	99		125		106		
244 Long Term Disability	1,167	1,085		1,271		1,212		
246 TSA	7,510	5,725		7,140		6,540		
247 AD&D	31	23		27		18		
Subtotal-Benefits	198,325	177,752		203,738		188,534		
318 Professional Development	198	187		500		500		
320 Property Services	1,571	3,122		2,089		1,977		
340 Travel & Meetings	0	0		350		350		
349 Mileage Reimbursement	0	0		100		100		
351 Telephone	1,086	1,061		1,100		1,100		
353 Postage	1,723	2,300		1,900		2,300		
355 Printing	300	323		500		500		
386 Data Processing Services	6,362	3,740		6,500		0		
389 Other Non-Instructional Services	4,233	62		4,200		200		
Subtotal-Purchased Services	15,473	10,795		17,239		7,027		
410 Consumable Supplies	2,119	1,591		2,200		2,200		
460 Non-Consumable Items	310	399		400		400		
470 Software	0	98		100		7,900		
Subtotal-Supplies and Materials	2,429	2,088		2,700		10,500		

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 013 - BUSINESS SERVICES</i>								
640 Dues-Fees	3,829	5,029		3,900		4,500		
Subtotal-Other Objects	3,829	5,029		3,900		4,500		
TOTAL - BUSINESS SERVICES	534,423	512,065	4.70	555,300	4.00	550,969		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 014 - FACILITIES - MAIN CAMPUS								
2542 Building Maintenance								
112 Salary - Classified	52,611	46,922	1.19	49,404	1.19	54,372		
113 Salary - Administrative	68,250	72,044	0.75	76,047	0.75	89,643		
114 Administrative-Confidential	13,600	13,940	0.20	14,289	0.20	17,270		
124 Temporary	0	101		0		0		
Subtotal-Salaries	134,461	133,007	2.14	139,740	2.14	161,285		
211 PERS	14,638	12,601		13,247		16,974		
212 PERS Pick-Up	7,898	7,920		8,384		9,677		
214 PERS UAL	9,920	9,406		9,223		8,548		
216 PERS - OPSRP	9,915	9,374		9,961		13,306		
220 FICA	10,060	10,263		10,690		12,338		
231 Workers Comp	16,526	13,273		14,014		16,074		
233 Paid Family Medical Leave Insurance	0	0		279		645		
242 Health Insurance	32,846	26,038		28,182		28,916		
243 Life Insurance	59	59		59		50		
244 Long Term Disability	507	455		475		524		
246 TSA	3,016	2,193		2,109		2,109		
247 AD&D	16	15		16		11		
Subtotal-Benefits	105,401	91,597		96,639		109,172		
318 Professional Improvement	1,950	768		0		0		
320 Property Services	20,041	26,964		55,030		64,782		
322 Repair/Maintenance	48,655	45,020		40,000		50,000		
325 Electricity	34,351	33,672		40,000		38,000		
326 Heating Fuel	14,314	19,119		12,000		23,000		
327 Water-Sewer	15,477	16,835		15,000		17,000		
328 Garbage Service	1,505	6,582		3,500		7,000		
340 Travel & Meetings	0	0		400		400		
351 Telephone	3,163	3,314		2,500		3,300		
355 Printing	112	101		100		100		
382 Legal Services	3,863	0		0		0		
383 Architect Services	0	1,348		4,000		4,000		
389 Other Non-Instructional Services	48,476	37,515		42,000		45,000		
Subtotal-Purchased Services	191,907	191,238		214,530		252,582		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 014 - FACILITIES - MAIN CAMPUS								
410 Consumable Supplies	1,338	776		0		0		
412 Plant Operating Supplies	39,872	20,742		22,000		23,000		
414 Class/Meeting Room Supplies	0	0		2,000		0		
460 Non-Consumable Items	20,658	29,683		25,000		30,000		
470 Software	0	2,404		0		2,000		
Subtotal-Supplies and Materials	61,868	53,605		49,000		55,000		
640 Dues-Fees	15	23		100		100		
653 Property Insurance	41,792	52,476		57,000		64,000		
Subtotal-Other Objects	41,807	52,499		57,100		64,100		
Function 2542 Subtotal	535,444	521,946	2.14	557,009	2.14	642,139		
2545 Vehicle Services								
322 Repair/Maintenance	7,445	22,256		8,000		20,000		
Subtotal-Purchased Services	7,445	22,256		8,000		20,000		
411 Fuel	2,066	7,682		10,000		9,000		
Subtotal-Supplies and Materials	2,066	7,682		10,000		9,000		
Function 2545 Subtotal	9,511	29,938		18,000		29,000		
5200 Interfund Transfers								
710 Transfers	212,719	302,719		250,000		250,000		
Subtotal-Transfers	212,719	302,719		250,000		250,000		
Function 5200 Subtotal	212,719	302,719		250,000		250,000		
TOTAL - FACILITIES - MAIN CAMPUS	757,674	854,603	2.14	825,009	2.14	921,139		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 015 - CENTRAL TECHNOLOGY SERVICES								
2660 Technology Services								
112 Salary - Classified	206,574	193,366	3.40	226,569	2.35	191,255		
113 Salary - Administrative	22,396	23,793	0.20	25,181	0.20	30,210		
114 Administrative-Confidential	0	0		0	0.70	52,282		
Subtotal-Salaries	228,970	217,159	3.60	251,750	3.25	273,747		
211 PERS	31,634	25,164		30,879		32,232		
212 PERS Pick-Up	12,618	11,544		15,105		16,425		
214 PERS UAL	16,889	15,443		16,615		14,509		
216 PERS - OPSRP	10,836	8,737		12,906		19,966		
220 FICA	16,886	16,090		19,259		20,942		
231 Workers Comp	20,884	13,534		17,975		11,099		
233 Paid Family Medical Leave Insurance	0	0		504		1,095		
242 Health Insurance	74,263	62,093		69,218		56,138		
243 Life Insurance	14	12		12		48		
244 Long Term Disability	886	815		927		864		
246 TSA	2,556	2,623		2,556		1,902		
247 AD&D	18	15		17		12		
Subtotal-Benefits	187,484	156,070		185,973		175,232		
318 Professional Development	4,065	2,591		4,000		4,000		
320 Property Services	1,329	2,711		1,689		1,751		
322 Repair/Maintenance	22,928	7,435		43,400		43,400		
340 Travel & Meetings	0	58		3,000		3,000		
349 Mileage Reimbursement	101	0		100		100		
351 Telephone	2,463	4,496		3,840		3,840		
353 Postage	170	0		100		100		
355 Printing	0	215		100		100		
389 Other Non-Instructional Services	0	5,150		5,000		5,000		
Subtotal-Purchased Services	31,056	22,656		61,229		61,291		

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 015 - CENTRAL TECHNOLOGY SERVICES</i>								
410 Consumable Supplies	452	881		1,100		1,100		
460 Non-Consumable Items	2,429	4,344		1,200		6,000		
470 Software	10,862	10,734		9,300		12,000		
480 Computer Hardware	6,798	0		3,500		3,500		
Subtotal-Supplies and Materials	20,541	15,959		15,100		22,600		
640 Dues-Fees	684	144		1,200		1,200		
Subtotal-Other Objects	684	144		1,200		1,200		
TOTAL - CENTRAL TECHNOLOGY SERVICES	468,735	411,988	3.60	515,252	3.25	534,070		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 017 - FACILITIES - WESTMORELAND CAMPUS								
2542 Building Maintenance								
112 Salary - Classified	23,685	17,925	0.50	21,896	0.50	24,606		
113 Salary - Administrative	22,750	24,015	0.25	25,349	0.25	29,881		
124 Temporary	7,877	17,249		0		0		
Subtotal-Salaries	54,312	59,189	0.75	47,245	0.75	54,487		
211 PERS								
212 PERS Pick-Up	3,253	3,547		2,835		3,269		
214 PERS UAL	4,030	4,248		3,116		2,888		
216 PERS - OPSRP	4,554	4,693		3,751		5,035		
220 FICA	4,126	4,780		3,614		4,168		
231 Workers Comp	7,004	6,493		5,202		5,990		
233 Paid Family Medical Leave Insurance	0	0		94		218		
242 Health Insurance	12,040	10,699		10,335		10,603		
243 Life Insurance	16	16		16		13		
244 Long Term Disability	200	157		145		158		
246 TSA	1,155	495		495		495		
247 AD&D	6	5		5		3		
Subtotal-Benefits	41,638	40,069		33,553		37,869		
320 Property Services								
322 Repair/Maintenance	39,347	112,970		40,000		50,000		
325 Electricity	7,816	11,353		20,000		15,000		
326 Heating Fuel	9,248	12,156		10,000		14,000		
327 Water-Sewer	5,648	7,341		12,000		8,000		
328 Garbage Service	4,567	4,593		3,500		3,500		
340 Travel & Meetings	0	185		0		0		
351 Telephone	7,590	5,492		6,500		6,500		
383 Architect	200	1,500		0		0		
389 Other Non-Instructional Services	34,855	43,997		35,000		45,000		
Subtotal-Purchased Services	147,044	207,292		130,384		151,287		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 017 - FACILITIES - WESTMORELAND CAMPUS</i>								
410 Consumable Supplies	0	823		2,500		2,500		
412 Plant Operating Supplies	6,213	19,280		12,000		12,000		
460 Non-Consumable Items	4,390	10,333		15,000		15,000		
Subtotal-Supplies and Materials	10,603	30,436		29,500		29,500		
Function 2542 Subtotal	253,597	336,986	0.75	240,682	0.75	273,143		
2543 Grounds Maintenance								
322 Repair/Maintenance	6,338	4,354		3,000		6,000		
Subtotal-Purchased Services	6,338	4,354		3,000		6,000		
460 Non-Consumable Items	0	0		3,500		500		
Subtotal-Supplies and Materials	0	0		3,500		500		
Function 2543 Subtotal	6,338	4,354		6,500		6,500		
5200 Interfund Transfers								
710 Transfers	30,000	70,000		35,000		35,000		
Subtotal-Transfers	30,000	70,000		35,000		35,000		
Function 5200 Subtotal	30,000	70,000		35,000		35,000		
TOTAL - FACILITIES - WESTMORELAND	289,935	411,340	0.75	282,182	0.75	314,643		

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 019 - CENTRAL SERVICES								
2690 Other Support Services								
320 Property Services	44,121	27,776		24,087		9,769		
322 Repair/Maintenance	1,617	1,852		1,650		1,650		
322 Rentals	0	408		0		0		
353 Postage	0	0		50		50		
355 Printing	331	0		300		300		
389 Other Non-Instructional Services	3,047	0		0		0		
Subtotal-Purchased Services	49,116	30,036		26,087		11,769		
410 Consumable Supplies	2,472	7,718		8,200		8,200		
Subtotal-Supplies and Materials	2,472	7,718		8,200		8,200		
Function 2690 Subtotal	51,588	37,754	0.00	34,287	0.00	19,969		
TOTAL - CENTRAL SERVICES	51,588	37,754	0.00	34,287	0.00	19,969		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 080 - HOME SCHOOLING</i>								
1299 Home Schooling								
112 Salary - Classified	16,406	17,738	0.35	17,498	0.35	18,819		
Subtotal-Salaries	16,406	17,738	0.35	17,498	0.35	18,819		
211 PERS	3,862	3,441		1,461		4,010		
212 PERS Pick-Up	984	1,064		1,050		1,129		
214 PERS UAL	1,210	1,266		1,155		997		
216 PERS OPSRP	0	0		1,389		0		
220 FICA	1,196	1,336		1,339		1,440		
231 Workers Comp	272	242		249		267		
233 Paid Family Medical Leave Insurance	0	0		35		75		
242 Health Insurance	7,071	6,203		8,412		2,772		
244 Long Term Disability	64	55		72		67		
246 TSA	422	390		0		0		
247 AD&D	1	1		2		1		
Subtotal-Benefits	15,082	13,998		15,164		10,758		
318 Professional Improvement	0	0		50		50		
320 Property Services	115	228		129		178		
340 Travel & Meetings	95	0		0		0		
351 Telephone	136	133		130		130		
353 Postage	1,295	1,375		1,300		1,300		
355 Printing	360	380		100		100		
Subtotal-Purchased Services	2,001	2,116		1,709		1,758		
410 Consumable Supplies	224	301		200		200		
Subtotal-Supplies and Materials	224	301		200		200		
TOTAL - HOME SCHOOLING	33,713	34,153	0.35	34,571	0.35	31,535		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

		2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
				FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 110 - INFRASTRUCTURAL TECHNOLOGY									
2660 Technology Services									
112	Salary - Classified	176,514	204,641	3.10	230,089	3.25	325,274		
113	Salary - Administrative	89,584	95,174	0.80	100,723	0.80	120,838		
114	Administrative-Confidential	0	0		0	0.30	22,407		
Subtotal-Salaries		266,098	299,815	3.90	330,812	4.35	468,519		
211	PERS	21,813	28,213		30,986		45,951		
212	PERS Pick-Up	11,156	17,989		19,849		28,111		
214	PERS UAL	19,605	21,346		21,834		24,832		
216	PERS - OPSRP	13,316	21,521		23,850		41,221		
220	FICA	20,070	22,726		25,307		35,842		
231	Workers Comp	5,588	5,090		5,692		9,425		
233	Paid Family Medical Leave Insurance	0	0		662		1,874		
242	Health Insurance	36,013	51,053		57,506		81,250		
243	Life Insurance	54	50		50		58		
244	Long Term Disability	1,031	1,151		1,211		1,531		
246	TSA	2,304	3,221		2,304		2,658		
247	AD&D	20	20		21		16		
Subtotal-Benefits		130,970	172,380		189,272		272,769		
318	Professional Improvement	7,973	4,222		7,000		7,000		
320	Property Services	1,436	2,782		1,734		2,208		
322	Repair/Maintenance	27,455	33,485		38,900		38,900		
340	Travel & Meetings	0	5,053		3,600		3,600		
349	Mileage Reimbursement	19	0		150		150		
351	Telephone	4,843	4,686		5,000		5,000		
353	Postage	0	0		50		50		
355	Printing	104	171		200		200		
357	Telecommunication Lines	279,417	265,197		245,000		271,000		
389	Other Non-Instructional Services	3,625	13,897		16,000		16,000		
Subtotal-Purchased Services		324,872	329,493		317,634		344,108		

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 110 - INFRASTRUCTURAL TECHNOLOGY</i>								
410 Consumable Supplies	150	279		1,000		1,000		
460 Non-Consumable Items	2,297	1,390		500		500		
470 Software	1,896	23,030		2,400		2,400		
480 Computer Hardware	3,898	660		2,000		2,000		
Subtotal-Supplies and Materials	8,241	25,359		5,900		5,900		
640 Dues-Fees	2,032	3,242		700		2,000		
Subtotal-Other Objects	2,032	3,242		700		2,000		
Function 2660 Subtotal	732,213	830,289	3.90	844,318	4.35	1,093,296		
5200 Interfund Transfers								
710 Transfers	135,000	144,000		144,000		144,000		
Subtotal-Transfers	135,000	144,000		144,000		144,000		
Function 5200 Subtotal	135,000	144,000		144,000		144,000		
TOTAL - INFRASTRUCTURAL TECHNOLOGY	867,213	974,289	3.90	988,318	4.35	1,237,296		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 224 - GENERAL EDUCATION								
2213 Curriculum Development								
111 Salary - Licensed	119,299	125,871	1.50	127,938	1.35	120,520		
112 Salary - Classified	115,628	86,268	1.60	90,765	1.15	47,564		
113 Salary - Administrative	102,470	125,086	0.95	129,938	1.00	153,000		
114 Administrative-Confidential	0	0	0.50	35,723	0.50	34,420		
123 Temporary - Licensed	450	0		0		0		
Subtotal-Salaries	337,847	337,225	4.55	384,364	4.00	355,504		
211 PERS	61,958	51,391		55,877		64,976		
212 PERS Pick-Up	20,133	20,233		23,062		21,330		
214 PERS UAL	24,762	23,987		25,368		18,842		
216 PERS - OPSRP	10,394	10,081		13,429		8,247		
220 FICA	24,960	25,173		29,404		27,196		
231 Workers Comp	5,353	4,950		5,384		4,971		
233 Paid Family Medical Leave Insurance	0	0		773		1,422		
242 Health Insurance	46,092	64,531		79,370		43,367		
243 Life Insurance	53	58		90		79		
244 Long Term Disability	1,279	1,270		1,439		1,274		
246 TSA	3,169	8,005		8,075		2,580		
247 AD&D	26	23		28		16		
Subtotal-Benefits	198,179	209,702		242,299		194,300		
312 Professional Development/Licensed	3,187	11,423		5,500		5,000		
318 Professional Development/Classified	0	125		0		0		
319 Professional Services	86,972	0		0		0		
320 Property Services	1,885	3,089		2,041		2,031		
340 Travel & Meetings	3,735	7,826		8,000		8,000		
349 Mileage Reimbursement	0	385		500		500		
351 Telephone	7,898	6,842		4,800		4,800		
353 Postage	24	49		50		50		
355 Printing	479	548		2,000		2,000		
386 Data Processing	21,925	0		7,500		0		
389 Other Non-Instructional Services	48,351	51,572		10,000		10,000		
Subtotal-Purchased Services	174,456	81,859		40,391		32,381		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 224 - GENERAL EDUCATION</i>								
410 Consumable Supplies	927	7,861		8,000		8,000		
420 Textbooks	0	3,398		0		0		
460 Non-Consumable Items	1,041	1,532		1,000		1,000		
470 Software	5,846	6,232		0		7,500		
480 Computer Hardware	1,346	4,516		0		0		
Subtotal-Supplies and Materials	9,160	23,539		9,000		16,500		
640 Dues-Fees	685	1,262		1,500		1,500		
Subtotal-Other Objects	685	1,262		1,500		1,500		
TOTAL - GENERAL EDUCATION	720,327	653,587	4.55	677,554	4.00	600,185		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 226 - CAREER EDUCATION								
2213 Curriculum Development								
111 Salary - Licensed	22,331	23,674	0.30	24,967	0.00	0		
112 Salary - Classified	77,813	91,193	1.80	95,490	2.00	115,139		
113 Salary - Administrative	12,175	0		0		0		
Subtotal-Salaries	112,319	114,867	2.10	120,457	2.00	115,139		
211 PERS	20,325	16,021		16,726		16,372		
212 PERS Pick-Up	6,739	6,892		7,227		6,908		
214 PERS UAL	8,280	8,190		7,950		6,102		
216 PERS - OPSRP	3,708	4,501		4,773		6,245		
220 FICA	8,873	8,689		9,214		8,808		
231 Workers Comp	1,854	1,622		1,700		1,624		
233 Paid Family Medical Leave Insurance	0	0		241		461		
242 Health Insurance	17,288	10,246		9,565		8,996		
243 Life Insurance	6	0		0		0		
244 Long Term Disability	373	385		401		342		
246 TSA	1,368	1,056		1,056		1,440		
247 AD&D	10	9		10		6		
Subtotal-Benefits	68,824	57,611		58,863		57,304		
312 Instructional Programs	0	0		1,500		1,500		
320 Property Services	610	1,426		934		1,015		
340 Travel & Meetings	0	13		50		50		
349 Mileage Reimbursement	0	212		0		0		
351 Telephone	814	796		800		800		
355 Printing	74	90		100		100		
Subtotal-Purchased Services	1,498	2,537		3,384		3,465		
410 Consumable Supplies	626	5,836		700		700		
470 Software	0	3,342		2,000		2,000		
480 Computer Hardware	0	0		0		0		
Subtotal-Supplies and Materials	626	9,178		2,700		2,700		

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 226 - CAREER EDUCATION</i>								
640 Dues-Fees	1,490	616		0		0		
Subtotal-Other Objects	1,490	616		0		0		
TOTAL - CAREER EDUCATION	184,757	184,809	2.10	185,404	2.00	178,608		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 300 - SPECIAL EDUCATION DIRECTION</i>								
2190 Service Direction, Support Services								
113 Salary - Administrative	95,173	122,960	0.93	126,126	0.93	138,628		
114 Administrative-Confidential	44,270	43,847	0.98	46,511	0.98	74,925		
Subtotal-Salaries	139,443	166,807	1.90	172,637	1.90	213,553		
211 PERS	26,692	26,638		28,352		36,459		
212 PERS Pick-Up	8,367	9,378		10,358		12,813		
214 PERS UAL	10,282	11,814		11,393		11,318		
216 PERS - OPSRP	3,719	2,647		3,693		6,923		
220 FICA	9,937	12,219		13,207		16,337		
231 Workers Comp	2,291	2,315		2,421		2,982		
233 Paid Family Medical Leave Insurance	0	0		345		854		
242 Health Insurance	26,874	35,381		38,625		39,612		
243 Life Insurance	106	108		119		100		
244 Long Term Disability	537	638		724		791		
246 TSA	4,219	4,173		5,402		2,886		
247 AD&D	15	16		17		11		
Subtotal-Benefits	93,039	105,327		114,656		131,086		
312 Instructional Programs	2,369	3,094		1,000		1,000		
320 Property Services	700	1,213		845		965		
322 Repair/Maintenance	0	639		0		0		
340 Travel & Meetings	1,273	4,003		750		2,000		
349 Mileage Reimbursement	0	100		100		100		
351 Telephone	948	2,003		500		2,000		
353 Postage	48	418		700		700		
355 Printing	850	630		1,000		1,000		
382 Legal Services	2,269	0		0		0		
389 Other Non-Instructional Services	1,488	1,606		0		2,000		
Subtotal-Purchased Services	9,945	13,706		4,895		9,765		
410 Consumable Supplies	4,623	4,887		1,500		4,000		
460 Non-Consumable Items	1,023	2,344		1,500		1,500		
470 Software	0	338		0		0		
Subtotal-Supplies and Materials	5,646	7,569		3,000		5,500		

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 300 - SPECIAL EDUCATION DIRECTION</i>								
640 Dues-Fees	2,463	1,306		1,000		1,000		
Subtotal-Other Objects	2,463	1,306		1,000		1,000		
TOTAL - SPECIAL EDUCATION DIRECTION	250,536	294,715	1.90	296,188	1.90	360,904		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 310 - SCHOOL PSYCHOLOGISTS								
2140 Psychology Services								
111 Salary - Licensed	143,791	88,126	0.75	61,891	1.00	90,594		
135 Remote Location Pay	6,602	149		0		0		
Subtotal-Salaries	150,393	88,275	0.75	61,891	1.00	90,594		
211 PERS	21,946	14,982		12,007		16,834		
212 PERS Pick-Up	5,755	4,058		2,967		3,829		
214 PERS UAL	9,310	5,501		4,085		4,803		
216 PERS - OPSRP	4,104	1,540		0		0		
220 FICA	11,422	6,663		4,733		6,930		
231 Workers Comp	2,471	1,233		865		1,263		
233 Paid Family Medical Leave Insurance	0	0		124		362		
242 Health Insurance	25,409	18,680		14,880		15,252		
244 Long Term Disability	474	257		188		188		
246 TSA	1,440	1,200		1,440		1,200		
247 AD&D	22	5		4		3		
Subtotal-Benefits	82,353	54,119		41,293		50,664		
312 Instructional Programs	60	0		1,000		1,000		
313 Student Services	0	126,225		221,000		295,000		
320 Property Services	682	2,354		356		533		
340 Travel & Meetings	0	0		500		500		
349 Mileage Reimbursement	0	0		500		0		
351 Telephone	3,229	3,819		1,000		1,000		
355 Printing	9	5		50		20		
Subtotal-Purchased Services	3,980	132,403		224,406		298,053		
410 Consumable Supplies	4,532	2,149		2,000		2,000		
460 Non-Consumable Items	5,521	0		2,600		2,600		
470 Software	1,186	138		1,500		1,500		
480 Computer Hardware	994	0		1,500		0		
Subtotal-Supplies and Materials	12,233	2,287		7,600		6,100		
Function 2140 Subtotal	248,959	277,084	0.75	335,190	1.00	445,411		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 310 - SCHOOL PSYCHOLOGISTS</i>								
2190 Service Direction, Support Services								
113 Salary - Administrative	6,489	6,647	0.05	6,818	0.05	7,493		
Subtotal-Salaries	6,489	6,647	0.05	6,818	0.05	7,493		
211 PERS	1,527	1,289		1,323		1,598		
212 PERS Pick-Up	389	399		409		450		
214 PERS UAL	479	475		450		397		
220 FICA	479	490		522		573		
231 Workers Comp	106	93		95		104		
233 Paid Family Medical Leave Insurance	0	0		14		30		
242 Health Insurance	788	1,098		1,201		1,232		
243 Life Insurance	3	3		3		3		
244 Long Term Disability	25	26		26		28		
246 TSA	156	156		156		156		
Subtotal-Benefits	3,952	4,029		4,199		4,571		
Function 2190 Subtotal	10,441	10,676	0.05	11,017	0.05	12,064		
TOTAL - SCHOOL PSYCHOLOGISTS	259,400	287,760	0.80	346,207	1.05	457,475		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 330 - LIFE SKILLS								
1222 Life Skills Program								
111 Salary - Licensed	1,233,592	1,241,228	27.05	1,667,375	28.50	1,893,007		
112 Salary - Classified	1,457,081	1,695,041	95.08	2,601,350	107.91	3,259,269		
121 Sub - Licensed	2,656	21,743		0		0		
122 Sub - Non-Licensed	14,701	69,952		0		0		
Subtotal-Salaries	2,708,030	3,027,964	122.13	4,268,725	136.41	5,152,276		
211 PERS	325,036	269,970		411,659		552,805		
212 PERS Pick-Up	162,553	153,486		256,123		309,137		
214 PERS UAL	197,698	203,695		278,372		273,071		
216 PERS - OPSRP	183,635	164,913		299,258		416,980		
220 FICA	202,474	226,960		326,558		394,148		
231 Workers Comp	46,158	52,497		60,812		73,165		
232 Unemployment	41,855	3,848		0		15,000		
233 Paid Family Medical Leave Insurance	0	0		8,600		20,609		
242 Health Insurance	972,648	1,100,271		1,472,082		1,661,013		
244 Long Term Disability	10,134	11,101		15,102		17,482		
246 TSA	18,939	12,920		14,456		15,295		
247 AD&D	356	408		413		416		
Subtotal-Benefits	2,161,486	2,200,069		3,143,435		3,749,121		
311 Contracted IA's and Substitutes	0	47,993		235,000		727,000		
312 Instructional Programs	241	4,832		7,500		7,500		
313 Student Services	3,638	147		8,000		8,000		
314 Physical/Occupational Therapy	148,770	182,801		215,000		215,000		
319 Other Professional Services	0	0		5,000		5,000		
320 Property Services	80,246	109,534		68,163		70,095		
322 Repair/Maintenance	0	106,596		500		500		
324 Rent-Lease	0	0		6,000		6,000		
330 Student Transportation	0	0		10,000		0		
340 Travel & Meetings	153	146		2,500		2,500		
349 Mileage Reimbursement	374	1,324		5,000		5,000		
351 Telephone	15,723	23,889		6,000		25,000		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 330 - LIFE SKILLS</i>								
353 Postage	0	89		0		0		
355 Printing	253	219		2,000		2,000		
389 Other Non-Instructional Services	619	459		0		0		
Subtotal-Purchased Services	250,017	478,029		570,663		1,073,595		
410 Consumable Supplies	70,961	49,089		65,000		62,050		
420 Textbooks	956	2,766		0		0		
411 Fuel	0	0		500		0		
460 Non-Consumable Items	14,660	49,471		10,000		10,000		
470 Software	8,383	5,866		15,000		39,000		
480 Computer Hardware	39,439	35,908		18,000		18,000		
Subtotal-Supplies and Materials	134,399	143,100		108,500		129,050		
640 Dues-Fees	15,869	28,679		16,000		16,000		
Subtotal-Other Objects	15,869	28,679		16,000		16,000		
Function 1222 Subtotal	5,269,801	5,877,841	122.13	8,107,323	136.41	10,120,042		
2150 Speech Services								
111 Salary - Licensed	196,991	202,903	3.50	223,144	5.50	335,074		
Subtotal-Salaries	196,991	202,903	3.50	223,144	5.50	335,074		
211 PERS	23,858	21,253		22,607		36,094		
212 PERS Pick-Up	11,689	12,174		13,389		20,104		
214 PERS UAL	14,707	14,086		14,728		17,760		
216 PERS - OPSRP	13,484	13,015		14,862		27,010		
220 FICA	15,428	15,439		17,071		25,633		
231 Workers Comp	3,249	2,851		3,129		4,704		
233 Paid Family Medical Leave Insurance	0	0		446		1,340		
242 Health Insurance	34,110	50,456		62,666		87,191		
244 Long Term Disability	740	784		776		1,099		
246 TSA	501	538		594		660		
247 AD&D	15	15		15		16		
Subtotal-Subtotal-Benefits	117,781	130,611		150,283		221,611		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 330 - LIFE SKILLS								
312 Instructional Programs	0	0		1,000		1,000		
320 Property Services	1,275	2,461		1,556		2,792		
340 Travel & Meetings	0	0		1,000		1,000		
349 Mileage Reimbursement	0	562		500		500		
351 Telephone	4,306	4,188		1,000		1,000		
Subtotal-Purchased Services	5,581	7,211		5,056		6,292		
410 Consumable Supplies	636	713		850		850		
470 Software	0	36		500		0		
480 Computer Hardware	1,474	458		0		500		
Subtotal-Supplies and Materials	2,110	1,207		1,350		1,350		
640 Dues-Fees	482	279		0		300		
Subtotal-Other Objects	482	279		0		300		
Function 2150 Subtotal	322,945	342,211	3.50	379,833	5.50	564,627		
2190 Service Direction, Support Services								
112 Salary - Classified	24,698	25,055	1.50	62,873	1.90	85,937		
113 Salary - Administrative	169,441	208,479	3.08	314,848	4.08	466,961		
Subtotal-Salaries	194,139	233,534	4.58	377,721	5.98	552,898		
211 PERS	32,089	31,005		43,308		52,269		
212 PERS Pick-Up	10,765	14,012		22,663		33,174		
214 PERS UAL	14,322	16,470		24,930		29,304		
216 PERS - OPSRP	6,152	10,276		21,532		50,142		
220 FICA	14,426	17,609		28,896		42,297		
231 Workers Comp	3,159	3,263		5,298		7,734		
233 Paid Family Medical Leave Insurance	0	0		755		2,212		
242 Health Insurance	31,524	55,481		89,051		107,380		
243 Life Insurance	109	130		192		215		
244 Long Term Disability	733	915		1,445		1,976		
246 TSA	2,723	3,774		5,911		7,875		
247 AD&D	18	22		35		30		
Subtotal-Benefits	116,020	152,957		244,016		334,608		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 330 - LIFE SKILLS								
312 Instructional Programs	6,711	9,720		6,000		6,000		
320 Property Services	1,138	2,333		2,243		3,272		
322 Repair/Maintenance	0	22,891		0		0		
340 Travel & Meetings	0	1,976		2,000		2,000		
349 Mileage Reimbursement	0	421		500		500		
351 Telephone	3,103	2,492		1,000		3,000		
382 Legal Fees	0	3,050		0		0		
389 Other Non-Instructional Services	15,650	0		0		0		
Subtotal-Purchased Services	26,602	42,883		11,743		14,772		
410 Consumable Supplies	323	1,571		1,000		1,000		
460 Non-Consumable Items	815	9,579		0		1,000		
470 Software	0	428		0		0		
480 Computer Hardware	2,160	4,347		0		0		
Subtotal-Supplies and Materials	3,298	15,925		1,000		2,000		
640 Dues-Fees	314	3,140		400		400		
Subtotal-Other Objects	314	3,140		400		400		
Function 2190 Subtotal	340,373	448,439	4.58	634,880	5.98	904,678		
2542 Building Maintenance								
112 Salary - Classified	12,589	8,822	0.27	11,824	0.27	11,648		
Subtotal-Salaries	12,589	8,822	0.27	11,824	0.27	11,648		
211 PERS	1,221	639		987		1,075		
212 PERS Pick-Up	755	459		709		699		
214 PERS UAL	927	573		780		617		
216 PERS - OPSRP	1,057	608		939		1,076		
220 FICA	882	644		905		891		
231 Workers Comp	1,920	842		1,304		1,283		
233 Paid Family Medical Leave Insurance	0	0		24		47		
242 Health Insurance	5,967	2,468		2,083		2,138		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 330 - LIFE SKILLS								
244 Long Term Disability	50	23		28		28		
246 TSA	351	119		0		0		
247 AD&D	1	1		1		1		
Subtotal-Benefits	13,131	6,376		7,760		7,855		
Function 2542 Subtotal	25,720	15,198	0.27	19,584	0.27	19,503		
2660 Technology Services								
112 Salary - Classified	12,950	13,874	0.40	28,441	0.40	34,002		
Subtotal-Salaries	12,950	13,874	0.40	28,441	0.40	34,002		
211 PERS	1,254	1,158		2,375		3,138		
212 PERS Pick-Up	777	832		1,706		2,040		
214 PERS UAL	955	991		1,878		1,802		
216 PERS - OPSRP	1,088	1,102		2,258		3,142		
220 FICA	954	1,025		2,176		2,601		
231 Workers Comp	1,729	1,527		3,130		477		
233 Paid Family Medical Leave Insurance	0	0		57		136		
242 Health Insurance	4,420	4,613		9,614		9,859		
244 Long Term Disability	50	53		108		108		
247 AD&D	1	1		2		1		
Subtotal-Benefits	11,228	11,302		23,304		23,304		
Function 2660 Subtotal	24,178	25,176	0.40	51,745	0.40	57,306		
5200 Interfund Transfers								
710 Transfer to Food Service Fund	0	5,000		15,000		15,000		
Subtotal-Transfers	0	5,000		15,000		15,000		
Function 5200 Subtotal	0	5,000		15,000		15,000		
TOTAL - LIFE SKILLS	5,983,017	6,713,865	130.88	9,208,365	148.56	11,681,156		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 335 - INTENSIVE SERVICES PROGRAM</i>								
1220 Special Ed Programs								
111 Salary - Licensed	82,108	73,036	1.20	73,930	1.20	62,532		
112 Salary - Classified	38,929	14,163	1.31	35,263	2.72	73,048		
Subtotal-Salaries	121,037	87,199	2.51	109,193	3.92	135,580		
211 PERS	11,817	7,205		10,810		14,473		
212 PERS Pick-Up	7,262	5,177		6,552		8,136		
214 PERS UAL	9,059	5,977		7,206		7,186		
216 PERS - OPSRP	10,114	6,851		7,454		11,029		
220 FICA	8,581	6,522		8,353		10,372		
231 Workers Comp	1,920	1,213		1,545		1,931		
233 Paid Family Medical Leave Insurance	0	0		218		542		
242 Health Insurance	33,708	26,354		42,289		43,942		
244 Long Term Disability	463	321		516		502		
247 AD&D	14	6		12		13		
Subtotal-Benefits	82,938	59,626		84,955		98,126		
311 Substitute Services	0	0		4,000		4,000		
312 Instructional Improvement	0	212		500		500		
313 Student Services	0	0		1,000		1,000		
314 Physical/Occupational Therapy	2,266	0		7,000		7,000		
320 Property Services	2,960	2,389		861		2,142		
340 Travel & Meetings	0	0		1,000		1,000		
349 Mileage Reimbursement	0	121		100		100		
351 Telephone	813	654		300		300		
355 Printing	0	0		50		50		
Subtotal-Purchased Services	6,039	3,376		14,811		16,092		
410 Consumable Supplies	1,322	712		1,000		1,000		
Subtotal-Supplies and Materials	1,322	712		1,000		1,000		
Function 1220 Subtotal	211,336	150,913	2.51	209,959	3.92	250,798		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 335 - INTENSIVE SERVICES PROGRAM								
2150 Speech Services								
111 Salary - Licensed	17,254	17,504	0.20	17,942	0.20	19,299		
Subtotal-Salaries	17,254	17,504	0.20	17,942	0.20	19,299		
211 PERS	1,673	1,462		1,498		1,781		
212 PERS Pick-Up	1,035	1,050		1,077		1,158		
214 PERS UAL	1,292	1,212		1,183		1,023		
216 PERS - OPSRP	1,449	1,390		1,425		1,783		
220 FICA	1,312	1,336		1,373		1,477		
231 Workers Comp	283	245		251		269		
233 Paid Family Medical Leave Insurance	0	0		36		77		
242 Health Insurance	4,435	699		699		5		
244 Long Term Disability	66	68		68		68		
246 TSA	200	220		264		140		
247 AD&D	1	1		1		1		
Subtotal-Subtotal-Benefits	11,746	7,683		7,875		7,782		
Function 2150 Subtotal	29,000	25,187	0.20	25,817	0.20	27,081		
2190 Service Direction, Support Services								
113 Salary - Administrative	15,687	10,719	0.10	10,987	0.10	11,257		
Subtotal-Salaries	15,687	10,719	0.10	10,987	0.10	11,257		
211 PERS	3,693	2,080		2,132		1,039		
212 PERS Pick-Up	941	643		659		675		
214 PERS UAL	1,154	754		725		596		
216 PERS - OPSRP	0	0		0		1,040		
220 FICA	1,165	806		841		861		
231 Workers Comp	257	150		153		157		
233 Paid Family Medical Leave Insurance	0	0		22		45		
242 Health Insurance	2,367	1,617		1,681		2,465		
243 Life Insurance	9	6		6		5		
244 Long Term Disability	60	42		42		41		
246 TSA	281	182		182		198		
247 AD&D	1	1		1		1		
Subtotal-Benefits	9,928	6,281		6,444		7,123		

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 335 - INTENSIVE SERVICES PROGRAM</i>								
312 Instructional Improvement	60	662		0		200		
Subtotal-Purchased Services	60	662		0		200		
Function 2190 Subtotal	25,675	17,662	0.10	17,431	0.10	18,580		
TOTAL - INTENSIVE SERVICES PROGRAM	266,011	193,762	2.81	253,207	4.22	296,459		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 360 - LANE SCHOOL								
1220 Special Ed Programs								
111 Salary - Licensed	662,842	651,514	9.90	654,435	8.80	642,438		
112 Salary - Classified	211,342	207,313	9.63	266,203	8.01	263,871		
121 Sub - Licensed	291	0		0		0		
122 Sub - Non-Licensed	110	0		0		0		
123 Temporary	10,412	0		0		0		
Subtotal-Salaries	884,997	858,827	19.53	920,638	16.81	906,309		
211 PERS	98,340	81,473		85,660		97,789		
212 PERS Pick-Up	50,252	46,873		55,238		54,379		
214 PERS UAL	65,966	59,185		60,762		48,034		
216 PERS - OPSRP	64,611	56,616		66,785		72,930		
220 FICA	68,411	66,063		70,429		69,333		
231 Workers Comp	14,665	12,828		13,004		12,754		
233 Paid Family Medical Leave Insurance	0	0		1,841		3,625		
242 Health Insurance	232,900	226,945		260,098		243,653		
244 Long Term Disability	3,229	3,361		3,541		3,108		
246 TSA	1,316	1,095		1,320		1,440		
247 AD&D	88	87		95		54		
Subtotal-Benefits	599,778	554,526		618,773		607,099		
311 Substitute Services	0	19,054		13,000		13,000		
312 Instructional Programs	2,108	1,378		1,000		1,000		
319 Other Instruction Services	0	881		1,000		1,000		
320 Property Services	20,961	48,248		46,679		8,535		
322 Repair/Maintenance	0	14		200		200		
340 Travel & Meetings	676	0		1,000		1,000		
349 Mileage Reimbursement	0	2		200		200		
351 Telephone	9,424	1,422		0		0		
355 Printing	97	110		500		500		
389 Other Non-Instructional Services	0	300		0		0		
Subtotal-Purchased Services	33,266	71,409		63,579		25,435		
410 Consumable Supplies	23,177	11,167		17,000		17,000		
420 Textbooks	2,999	500		1,000		1,000		
460 Non-Consumable Items	14,096	2,477		4,000		4,000		
470 Computer Software	13,332	10,535		20,000		20,000		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 360 - LANE SCHOOL								
480 Computer Hardware	4,093	5,525		0		2,000		
Subtotal-Supplies and Materials	57,697	30,204		42,000		44,000		
640 Dues-Fees	126	340		100		100		
Subtotal-Other Objects	126	340		100		100		
Function 1220 Subtotal	1,575,864	1,515,306	19.53	1,645,090	16.81	1,582,943		
2150 Speech Services								
111 Salary - Licensed	13,883	14,833	0.40	21,096	0.40	19,321		
Subtotal-Salaries	13,883	14,833	0.40	21,096	0.40	19,321		
211 PERS	1,345	1,239		1,761		1,783		
212 PERS Pick-Up	833	890		1,266		1,159		
214 PERS UAL	1,040	1,027		1,392		1,024		
216 PERS - OPSRP	1,166	1,178		1,675		1,786		
220 FICA	1,259	1,268		1,614		1,478		
231 Workers Comp	230	209		297		273		
233 Paid Family Medical Leave Insurance	0	0		42		77		
242 Health Insurance	4,687	3,970		6,725		3,018		
244 Long Term Disability	54	58		77		73		
247 AD&D	1	1		2		1		
Subtotal-Subtotal-Benefits	10,615	9,840		14,851		10,672		
312 Instructional Programs	29	0		200		200		
320 Property Services	108	214		178		203		
340 Travel & Meetings	0	0		200		200		
349 Mileage Reimbursement	0	16		100		100		
Subtotal-Purchased Services	137	230		678		703		
410 Consumable Supplies	99	344		350		350		
470 Software	0	236		100		100		
Subtotal-Supplies and Materials	99	580		450		450		
Function 2150 Subtotal	24,734	25,483	0.40	37,075	0.40	31,146		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 360 - LANE SCHOOL								
2190 Service Direction, Support Services								
112 Salary - Classified	41,293	42,173	1.00	42,207	1.00	45,394		
113 Salary - Administrative	70,373	80,967	0.82	85,191	0.82	100,917		
Subtotal-Salaries	111,666	123,140	1.82	127,398	1.82	146,311		
211 PERS	10,820	10,282		10,638		13,504		
212 PERS Pick-Up	6,700	7,388		7,644		8,779		
214 PERS UAL	8,325	8,662		8,408		7,754		
216 PERS - OPSRP	9,380	9,777		10,115		13,519		
220 FICA	8,039	9,035		9,746		11,193		
231 Workers Comp	1,837	1,730		1,789		2,048		
233 Paid Family Medical Leave Insurance	0	0		255		585		
242 Health Insurance	31,776	41,593		43,673		44,785		
243 Life Insurance	45	51		51		43		
244 Long Term Disability	405	474		475		526		
246 TSA	2,709	2,683		2,923		2,683		
247 AD&D	11	12		12		8		
Subtotal-Benefits	80,047	91,687		95,729		105,427		
312 Professional Development/Licensed	5,157	45		1,000		1,000		
318 Professional Development/Classified	2,288	0		1,000		1,000		
320 Property Services	813	1,633		1,092		7,709		
322 Repair/Maintenance	0	0		500		500		
325 Electricity	8,300	11,627		10,000		10,000		
326 Heating Fuel	8,367	12,156		8,000		10,000		
327 Water and Sewer	5,164	7,616		6,500		7,000		
328 Garbage	862	1,273		1,800		1,800		
340 Travel & Meetings	0	0		250		100		
349 Mileage Reimbursement	0	0		50		0		
351 Telephone	9,673	2,171		1,000		1,000		
386 Data Services	1,240	311		1,700		0		
389 Other Non-instructional Services	23,474	0		0		0		
Subtotal-Purchased Services	65,338	36,832		32,892		40,109		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 360 - LANE SCHOOL								
410 Consumable Supplies	0	40		100		100		
460 Non-Consumable Items	815	3,280		100		100		
470 Software	0	0		0		1,700		
Subtotal-Supplies and Materials	815	3,320		200		1,900		
640 Dues-Fees	0	20		600		600		
Subtotal-Other Objects	0	20		600		600		
Function 2190 Subtotal	257,866	254,999	1.82	256,819	1.82	294,347		
2542 Building Maintenance								
112 Salary - Classified	25,178	17,644	0.54	23,647	0.54	23,295		
Subtotal-Salaries	25,178	17,644	0.54	23,647	0.54	23,295		
211 PERS	2,440	1,278		1,975		2,150		
212 PERS Pick-Up	1,511	918		1,419		1,398		
214 PERS UAL	1,854	1,145		1,561		1,235		
216 PERS - OPSRP	2,115	1,215		1,878		2,151		
220 FICA	1,764	1,289		1,809		1,782		
231 Workers Comp	3,841	1,684		2,607		2,566		
233 Paid Family Medical Leave Insurance	0	0		47		93		
242 Health Insurance	11,933	4,939		4,166		4,277		
244 Long Term Disability	99	45		56		56		
246 TSA	702	238		0		0		
247 AD&D	3	1		2		2		
Subtotal-Benefits	26,262	12,752		15,520		15,710		
Function 2542 Subtotal	51,440	30,396	0.54	39,167	0.54	39,005		
2660 Technology Services								
112 Salary - Classified	6,475	6,937	0.10	7,110	0.10	8,500		
Subtotal-Salaries	6,475	6,937	0.10	7,110	0.10	8,500		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 360 - LANE SCHOOL</i>								
211 PERS	627	579		594		785		
212 PERS Pick-Up	389	416		427		510		
214 PERS UAL	478	495		469		451		
216 PERS - OPSRP	544	551		565		786		
220 FICA	477	512		544		650		
231 Workers Comp	864	764		783		119		
233 Paid Family Medical Leave Insurance	0	0		14		34		
242 Health Insurance	2,210	2,308		2,403		2,465		
244 Long Term Disability	25	27		27		27		
Subtotal-Benefits	5,614	5,652		5,826		5,827		
Function 2660 Subtotal	12,089	12,589	0.10	12,936	0.10	14,327		
5200 Interfund Transfers								
710 Transfer to Food Service Fund	481	5,481		15,000		15,000		
Subtotal-Transfers	481	5,481		15,000		15,000		
TOTAL - LANE SCHOOL	1,922,474	1,844,254	22.38	2,006,087	19.67	1,976,768		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 362 - BEHAVIOR CONSULTANTS								
1220 Special Ed Programs								
111 Salary - Licensed	182,697	191,724	2.50	182,771	3.40	268,421		
135 Remote Location Pay	1,853	8,020		8,020		3,900		
Subtotal-Salaries	184,550	199,744	2.50	190,791	3.40	272,321		
211 PERS	23,051	21,034		24,719		33,403		
212 PERS Pick-Up	11,073	11,985		11,447		16,339		
214 PERS UAL	13,772	13,867		12,592		14,435		
216 PERS - OPSRP	12,368	12,730		8,835		18,838		
220 FICA	13,807	15,498		14,596		20,833		
231 Workers Comp	3,031	2,797		2,707		3,818		
233 Paid Family Medical Leave Insurance	0	0		382		1,089		
242 Health Insurance	37,936	45,247		48,497		64,591		
244 Long Term Disability	664	747		781		981		
247 AD&D	11	12		13		15		
Subtotal-Benefits	115,713	123,917		124,569		174,342		
312 Instructional Programs	60	0		4,000		4,000		
320 Property Services	1,005	1,926		1,134		1,498		
340 Travel & Meetings	0	0		400		400		
349 Mileage Reimbursement	154	67		500		500		
351 Telephone	938	1,076		300		1,000		
Subtotal-Purchased Services	2,157	3,069		6,334		7,398		
410 Consumable Supplies	78	0		250		250		
470 Software	0	176		0		0		
480 Computer Hardware	1,073	0		0		0		
Subtotal-Supplies and Materials	1,151	176		250		250		
640 Dues-Fees	567	0		0		0		
Subtotal-Other Objects	567	0		0		0		
Function 1220 Subtotal	304,138	326,906	2.50	321,944	3.40	454,311		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 362 - BEHAVIOR CONSULTANTS</i>								
2190 Service Direction, Support Services								
113 Salary - Administrative	4,850	4,955	0.05	5,214	0.05	6,176		
Subtotal-Salaries	4,850	4,955	0.05	5,214	0.05	6,176		
211 PERS	472	414		435		570		
212 PERS Pick-Up	291	297		313		371		
214 PERS UAL	361	349		344		327		
216 PERS - OPSRP	407	395		414		571		
220 FICA	355	371		399		472		
231 Workers Comp	79	69		73		86		
233 Paid Family Medical Leave Insurance	0	0		10		25		
242 Health Insurance	789	1,128		1,202		1,232		
243 Life Insurance	3	3		3		3		
244 Long Term Disability	18	19		19		22		
246 TSA	91	91		91		91		
Subtotal-Benefits	2,866	3,136		3,303		3,770		
312 Instructional Programs	165	0		0		0		
Subtotal-Purchased Services	165	0		0		0		
Function 2190 Subtotal	7,881	8,091	0.05	8,517	0.05	9,946		
TOTAL - BEHAVIOR CONSULTANTS	312,019	334,997	2.55	330,461	3.45	464,257		

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 380 - DIRECTION SERVICE</i>								
2126 Placement Services								
380 Professional Services	77,052	80,428		82,400		85,664		
Subtotal-Purchased Services	77,052	80,428		82,400		85,664		
TOTAL - DIRECTION SERVICE	77,052	80,428		82,400		85,664		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

		2020-21	2021-22	2022-23		2023-24 Budget			
		Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 385 - AUGMENTATIVE COMMUNICATIONS									
2150 Speech Services									
111	Salary - Licensed	50,484	57,832	1.25	88,703	0.90	71,662		
Subtotal-Salaries		50,484	57,832	1.25	88,703	0.90	71,662		
211	PERS	8,601	9,138		12,265		11,781		
212	PERS Pick-Up	2,956	3,470		5,322		4,300		
214	PERS UAL	3,782	4,007		5,854		3,798		
216	PERS - OPSRP	1,896	1,496		3,552		2,670		
220	FICA	3,833	4,161		6,786		5,482		
231	Workers Comp	831	809		1,243		1,001		
233	Paid Family Medical Leave Insurance	0	0		177		287		
242	Health Insurance	3,990	13,570		19,407		15,491		
244	Long Term Disability	200	219		327		248		
246	TSA	350	538		726		660		
247	AD&D	3	4		6		3		
Subtotal-Benefits		26,442	37,412		55,665		45,721		
312	Instructional Programs	494	802		0		0		
320	Property Services	287	553		567		470		
322	Repair/Maintenance	0	425		0		0		
340	Travel & Meetings	0	0		300		300		
349	Mileage Reimbursement	0	15		300		300		
351	Telephone	1,450	1,525		0		1,500		
355	Printing	7	0		100		100		
Subtotal-Purchased Services		2,238	3,320		1,267		2,670		
410	Consumable Supplies	1,124	697		200		200		
460	Non-Consumable Items	8,588	4,837		5,000		5,000		
470	Computer Software	100	56		500		500		
480	Computer Hardware	408	2,587		0		0		
Subtotal-Supplies and Materials		10,220	8,177		5,700		5,700		
640	Dues-Fees	2,528	526		0		200		
Subtotal-Other Objects		2,528	526		0		200		
Function 2150 Subtotal		91,912	107,267	1.25	151,335	0.90	125,953		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 385 - AUGMENTATIVE COMMUNICATIONS</i>								
2190 Service Direction, Support Services								
113 Salary - Administrative	1,338	2,414	0.03	2,540	0.03	3,411		
Subtotal-Salaries	1,338	2,414	0.03	2,540	0.03	3,411		
211 PERS	315	468		493		727		
212 PERS Pick-Up	80	145		152		205		
214 PERS UAL	100	172		168		181		
220 FICA	100	184		194		261		
231 Workers Comp	22	34		35		48		
233 Paid Family Medical Leave Insurance	0	0		5		14		
242 Health Insurance	230	363		372		381		
243 Life Insurance	1	2		2		1		
244 Long Term Disability	5	9		9		12		
246 TSA	29	45		45		45		
Subtotal-Benefits	882	1,422		1,475		1,875		
312 Instructional Programs	39	0		0		0		
Subtotal-Purchased Services	39	82		0		0		
Function 2190 Subtotal	2,259	3,918	0.03	4,015	0.03	5,286		
TOTAL - AUGMENTATIVE COMMUNICATIONS	94,171	111,185	1.28	155,350	0.93	131,239		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 390 - SPEECH SERVICES								
2150 Speech Services								
111 Salary - Licensed	150,150	158,919	3.01	195,723	5.11	303,911		
135 Remote Location Pay	2,200	4,000		4,000		4,600		
Subtotal-Salaries	152,350	162,919	3.01	199,723	5.11	308,511		
211 PERS	26,771	21,774		25,052		38,273		
212 PERS Pick-Up	9,054	9,775		11,983		18,511		
214 PERS UAL	11,413	11,285		13,182		16,351		
216 PERS - OPSRP	5,401	7,066		9,840		21,013		
220 FICA	11,618	12,290		15,279		23,601		
231 Workers Comp	2,509	2,283		2,832		4,364		
233 Paid Family Medical Leave Insurance	0	0		391		1,234		
242 Health Insurance	18,764	20,933		33,083		67,351		
244 Long Term Disability	585	621		711		1,023		
246 TSA	1,300	1,200		1,440		1,440		
247 AD&D	12	12		14		16		
Subtotal-Subtotal-Benefits	87,427	87,239		113,807		193,177		
312 Instructional Services	464	1,017		300		1,000		
313 Student Services	79,600	105,885		120,000		152,000		
320 Property Services	1,041	1,676		1,359		2,617		
340 Travel & Meetings	0	1,232		300		300		
349 Mileage Reimbursement	486	782		700		700		
351 Telephone	153	236		100		100		
389 Other Non-instructional Services	176	0		0		0		
Subtotal-Purchased Services	81,920	110,828		122,759		156,717		
410 Consumable Supplies	2,854	1,479		1,500		1,500		
460 Non-Consumable Items	0	25		500		500		
470 Software	0	13		200		200		
480 Computer Hardware	737	2,056		0		4,000		
Subtotal-Supplies and Materials	3,591	3,573		2,200		6,200		
640 Dues-Fees	0	40		0		0		
Subtotal-Other Objects	0	40		0		0		
Function 2150 Subtotal	325,288	364,599	3.01	438,489	5.11	664,605		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 390 - SPEECH SERVICES</i>								
2190 Service Direction, Support Services								
113 Salary - Administrative	7,002	4,827	0.05	5,079	0.05	6,821		
Subtotal-Salaries	7,002	4,827	0.05	5,079	0.05	6,821		
211 PERS	1,648	936		985		1,454		
212 PERS Pick-Up	420	290		305		409		
214 PERS UAL	512	345		335		361		
220 FICA	516	367		389		522		
231 Workers Comp	114	68		71		95		
233 Paid Family Medical Leave Insurance	0	0		10		27		
242 Health Insurance	982	727		744		763		
243 Life Insurance	4	3		3		3		
244 Long Term Disability	27	19		19		25		
246 TSA	163	91		91		91		
Subtotal-Benefits	4,386	2,846		2,952		3,750		
312 Instructional Programs	46	0		0		0		
Subtotal-Purchased Services	46	0		0		0		
Function 2190 Subtotal	11,434	7,673	0.05	8,031	0.05	10,571		
TOTAL - SPEECH SERVICES	336,722	372,272	3.06	446,520	5.16	675,176		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 395 - OTHER SPECIAL EDUCATION SERVICES								
1220 Special Ed Programs								
112 Salary - Classified	0	0	0.00	0	0.91	24,599		
Subtotal-Salaries	0	0	0.00	0	0.91	24,599		
211 PERS	0	0		0		2,270		
212 PERS Pick-Up	0	0		0		1,476		
214 PERS UAL	0	0		0		1,304		
216 PERS - OPSRP	0	0		0		2,274		
220 FICA	0	0		0		1,882		
231 Workers Comp	0	0		0		353		
233 Paid Family Medical Leave Insurance	0	0		0		98		
242 Health Insurance	0	0		0		26		
244 Long Term Disability	0	0		0		90		
247 AD&D	0	0		0		3		
Subtotal-Benefits	0	0		0		9,776		
389 Other Non-instructional Services	25,838	0		0		0		
Subtotal-Purchased Services	25,838	0		0		0		
Function 1220 Subtotal	25,838	0	0.00	0	0.91	34,375		
2190 Service Direction, Support Services								
113 Salary - Administrative	75,894	76,899	1.00	105,095	1.00	120,923		
Subtotal-Salaries	75,894	76,899	1.00	105,095	1.00	120,923		
211 PERS	7,475	6,421		8,773		11,161		
212 PERS Pick-Up	4,553	4,614		6,306		7,255		
214 PERS UAL	5,640	5,409		6,936		6,409		
216 PERS - OPSRP	6,302	6,106		8,345		11,174		
220 FICA	5,493	5,749		8,040		9,251		
231 Workers Comp	1,242	1,074		1,467		1,683		
233 Paid Family Medical Leave Insurance	0	0		210		484		
242 Health Insurance	17,893	17,015		24,036		7,946		
244 Long Term Disability	293	274		188		375		

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 395 - OTHER SPECIAL EDUCATION SERVICES								
246 TSA	16	0		0		0		
247 AD&D	4	3		5		3		
Subtotal-Benefits	48,911	46,665		64,306		55,741		
320 Property Services	0	535		445		968		
Subtotal-Purchased Services	0	535		445		968		
480 Computer Hardware	0	188		0		0		
Subtotal-Supplies and Materials	0	188		0		0		
Function 2190 Subtotal	124,805	124,287	1.00	169,846	1.00	177,632		
2680 Sign Language Interpreters								
319 Other Professional Services	939,218	964,773		720,000		1,642,000		
Subtotal-Purchased Services	939,218	964,773		720,000		1,642,000		
Function 2680 Subtotal	939,218	964,773	0.00	720,000	0.00	1,642,000		
TOTAL - OTHER SPECIAL ED SERVICES	1,089,861	1,089,060	1.00	889,846	1.91	1,854,007		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 410 - COURIER SERVICE</i>								
2573 Courier Service								
112 Salary - Classified	27,599	28,347	1.00	30,189	1.00	33,295		
Subtotal-Salaries	27,599	28,347	1.00	30,189	1.00	33,295		
211 PERS	2,674	1,162		2,521		3,073		
212 PERS Pick-Up	1,656	835		1,811		1,998		
214 PERS UAL	2,067	1,963		1,993		1,765		
216 PERS - OPSRP	2,318	1,106		2,397		3,076		
220 FICA	1,973	2,167		2,309		2,547		
231 Workers Comp	5,166	4,564		4,865		5,358		
233 Paid Family Medical Leave Insurance	0	0		60		133		
242 Health Insurance	15,624	8,016		7,716		7,920		
244 Long Term Disability	108	118		110		110		
247 AD&D	5	5		5		3		
Subtotal-Benefits	31,591	19,936		23,787		25,983		
318 Professional Development/Classified	0	149		0		0		
320 Property Services	3,107	13,713		10,445		2,698		
322 Repair/Maintenance	460	1,145		2,000		2,000		
351 Telephone	543	769		500		500		
Subtotal-Purchased Services	4,110	15,776		12,945		5,198		
410 Consumable Supplies	7	52		100		100		
411 Fuel	1,418	2,565		2,500		2,800		
Subtotal-Supplies and Materials	1,425	2,617		2,600		2,900		
TOTAL - COURIER SERVICE	64,725	66,676	1.00	69,521	1.00	67,376		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 430 - ATTENDANCE AND TRUANCY SERVICES								
2112 Attendance Services								
112 Salary - Classified	2,051	1,895	0.05	2,500	0.05	2,688		
124 Temporary	242	9,503		13,121		10,000		
Subtotal-Salaries	2,293	11,398	0.05	15,621	0.05	12,688		
211 PERS								
212 PERS Pick-Up	123	617		937		161		
214 PERS UAL	169	777		1,031		142		
216 OPSRP	20	666		1,240		0		
220 FICA	168	870		1,195		971		
231 Workers Comp	38	161		221		179		
233 Paid Family Medical Leave Insurance	0	0		31		51		
242 Health Insurance	882	668		1,202		396		
244 Long Term Disability	8	6		10		10		
246 TSA	53	42		0		0		
Subtotal-Benefits	1,967	4,874		7,172		2,483		
313 Student Services								
318 Professional Improvement	0	0		50		50		
320 Property Services	14	29		13		25		
340 Travel & Meetings	0	0		25		25		
349 Mileage Reimbursement	63	0		500		500		
351 Telephone	538	646		500		500		
353 Postage	229	70		200		200		
355 Printing	12	64		75		75		
Subtotal-Purchased Services	1,228	809		1,863		1,875		
410 Consumable Supplies								
410 Consumable Supplies	18	98		100		100		
Subtotal-Supplies and Materials	18	98		100		100		
TOTAL - ATTENDANCE AND TRUANCY	5,506	17,179	0.05	24,756	0.05	17,146		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CENTER 500 - LIBRARIAN								
2222 Library Services								
111 Salary - Licensed	35,884	36,781	0.61	45,995	0.50	40,341		
Subtotal-Salaries	35,884	36,781	0.61	45,995	0.50	40,341		
211 PERS	8,447	7,136		8,921		8,597		
212 PERS Pick-Up	2,153	2,207		2,760		2,420		
214 PERS UAL	2,688	2,547		3,036		2,138		
220 FICA	2,066	2,693		3,519		3,086		
231 Workers Comp	590	515		644		564		
233 Paid Family Medical Leave Insurance	0	0		75		161		
242 Health Insurance	7,151	16,011		16,812		17,244		
244 Long Term Disability	135	141		143		181		
247 AD&D	5	4		5		3		
Subtotal-Benefits	23,235	31,254		35,915		34,394		
312 Professional Development	0	0		400		400		
320 Property Services	180	357		222		254		
340 Travel & Meetings	0	0		400		400		
349 Mileage Reimbursement	0	0		500		500		
351 Telephone	0	0		120		120		
Subtotal-Purchased Services	180	357		1,642		1,674		
410 Consumable Supplies	47	814		100		100		
470 Software	0	13,961		13,500		13,500		
Subtotal-Supplies and Materials	47	14,775		13,600		13,600		
640 Dues-Fees	137	0		200		200		
Subtotal-Other Objects	137	0		200		200		
TOTAL - OTHER DISTRICT SERVICES	59,483	83,167	0.61	97,352	0.50	90,209		

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 510 - INNOVATION/PROJECTS</i>								
2210 Improvement of Instruction								
312 Instructional Programs	17,332	20,197		18,000		85,000		
389 Other Non-Instructional Services	33,950	93,323		147,000		80,000		
Subtotal-Purchased Services	51,282	113,520		165,000		165,000		
TOTAL - INNOVATION/PROJECTS	51,282	113,520	0.00	165,000	0.00	165,000		

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 511 - MLK ED CENTER SUPPORT</i>								
1294 Youth Corrections Education								
374 Other Tuition	2,196	0		0		0		
Subtotal-Purchased Services	2,196	0		0		0		
TOTAL - MLK ED CENTER SUPPORT	2,196	0	0.00	0	0.00	0		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 515 - PROMISE PROGRAMS</i>								
2210 Improvement of Instruction								
111 Salary - Licensed	16,966	41,836	0.50	42,780	0.25	26,804		
123 Temporary - Licensed	2,800	14,910		0		0		
Subtotal-Salaries	19,766	56,746	0.50	42,780	0.25	26,804		
211 PERS	2,002	5,313		3,572		5,712		
212 PERS Pick-Up	1,018	2,510		2,567		1,608		
214 PERS UAL	1,443	3,856		2,823		1,421		
216 PERS - OPSRP	1,557	4,093		3,397		0		
220 FICA	1,486	4,203		3,273		2,050		
231 Workers Comp	318	794		599		374		
233 Paid Family Medical Leave Insurance	0	0		86		107		
242 Health Insurance	4,601	11,550		12,018		6,162		
244 Long Term Disability	63	162		162		85		
247 AD&D	1	2		2		1		
Subtotal-Benefits	12,489	32,483		28,499		17,520		
311 Instructional Services/Promise Program	0	30,129		63,499		90,549		
312 Instructional Programs	0	387		0		0		
320 Property Services	180	357		222		127		
389 Other Non-Instructional Services	1,508	700		0		0		
Subtotal-Purchased Services	1,688	31,573	0.00	63,721	0.00	90,676		
410 Consumable Supplies	489	3,019		0		0		
Subtotal-Supplies and Materials	489	3,019		0		0		
TOTAL - PROMISE PROGRAMS	34,432	123,821	0.50	135,000	0.25	135,000		

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 520 - CONNECTED LANE COUNTY SUPPORT</i>								
2210 Improvement of Instruction								
389 Other Non-instructional Services	70,000	70,000		70,000		70,000		
Subtotal-Purchased Services	70,000	70,000	0.00	70,000	0.00	70,000		
TOTAL - CONNECTED LANE COUNTY SUPPORT	70,000	70,000	0.00	70,000	0.00	70,000		
<i>CENTER 525 - PROFESSIONAL DEVELOPMENT - DISTRICTS</i>								
2240 Professional Development								
312 Instructional Programs	21,214	204,209		202,000		202,000		
Subtotal-Purchased Services	21,214	204,209	0.00	202,000	0.00	202,000		
TOTAL - PROFESSIONAL DEVELOPMENT	21,214	204,209	0.00	202,000	0.00	202,000		
<i>CENTER 526 - COMMUNICATIONS SERVICES</i>								
2630 Information Services								
124 Temporary	0	900		17,425		0		
Subtotal-Salaries	0	900		17,425		0		
220 FICA	0	69		1,333		0		
231 Workers Comp	0	12		242		0		
233 Paid Family Medical Leave Insurance	0	0		35		0		
Subtotal-Benefits	0	81		1,610		0		
TOTAL - COMMUNICATIONS SERVICES	0	981		19,035		0		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<i>CENTER 527 - NURSE SERVICES</i>								
2134 Nurse Services								
313 Student Services	0	125,000		82,500		82,522		
Subtotal-Purchased Services	0	125,000		82,500		82,522		
TOTAL - NURSE SERVICES	0	125,000		82,500		82,522		
 <i>CENTER 530 - TRANSIT PAYMENTS</i>								
5300 Apportionment of Funds								
720 Transit Cash - Flex Dollars	7,188,951	6,224,280		5,402,753		2,790,963		
721 Transit Cash - Life Skills Consortium	444,000	574,200		323,400		619,200		
Subtotal-Transits	7,632,951	6,798,480		5,726,153		3,410,163		
TOTAL - TRANSIT PAYMENTS	7,632,951	6,798,480		5,726,153		3,410,163		

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - BY COST CENTER
JULY 1, 2023 - JUNE 30, 2024**

	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
6110 Operating Contingency								
810 Planned Reserve	0	0		3,408,651		2,415,956		
TOTAL - OPERATING CONTINGENCY	0	0		3,408,651		2,415,956		
7000 Unappropriated Fund Balance								
820 Reserved for Next Year	4,105,856	4,396,659		600,000		600,000		
TOTAL - UNAPPROPRIATED FUND BALANCE	4,105,856	4,396,659		600,000		600,000		
GENERAL FUND TOTAL	27,588,824	28,604,829	196.31	30,009,800	215.38	31,056,300		

SPECIAL REVENUE FUNDS

Resources and Requirements

**LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND SUMMARY
JULY 1, 2023 - JUNE 30, 2024**

Fund Name	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
GRANTS AND CONTRACTS								
Early Intervention/Early Childhood Special Ed	16,034,067	18,848,767	0.03	19,324,000	0.03	18,951,000		
Regional Inclusive Services (RIS)	1,332,437	1,331,836	10.20	1,280,000	7.78	1,192,000		
Student Investment Account	888,655	1,162,448	9.40	1,600,000	10.00	1,634,000		
Regional Educator Network-Formula	387,959	1,550,854	4.25	2,500,000	7.25	2,209,000		
Regional Educator Network-Capacity	242,627	238,901	4.00	420,000	2.00	297,000		
Migrant Education Program	800,305	1,239,166	8.95	1,152,000	8.50	1,276,000		
African American/Black Student Success	718,974	801,973	7.75	1,102,000	7.00	1,006,000		
Youth Transition Program (YTP)	576,979	587,761	1.49	699,000	1.49	691,000		
Perkins Basic	459,131	643,058	0.75	477,000	0.63	680,000		
Perkins Reserve Fund	91,838	119,935	0.30	155,000	0.65	380,000		
Perkins Contracted	37,801	50,800	0.35	51,000	0.72	104,000		
ESSER II	68,300	1,278,081	1.08	1,440,000	1.90	501,000		
ESSER III - Regional Inclusive Services (RIS)	0	0		0	1.85	229,000		
ESSER III - JDEP	0	0		0		90,000		
Pathways in Education	0	0		260,000		380,000		
Grow Your Own	297,851	366,084	0.63	105,000	0.63	350,000		
Juvenile Detention Education Program	159,335	226,628	2.40	341,000	1.40	278,000		
State Hospital Contract	139,781	139,800	0.97	144,700	0.97	145,000		
School Violence Prevention	0	0		0		260,000		
CTE STEM Networks	133,997	0	1.45	220,000	1.30	236,000		
Social Emotional Learning				0	1.00	165,000		
BOLI-Future Ready	0	0		0	0.50	154,000		
STEM Innovation	0	121,782		170,000		137,000		
Mathways	0	0	0.15	150,000	0.60	124,000		
Reengagement Opportunity	73,554	9,706	0.20	150,000	1.10	98,000		
Miscellaneous Special Ed Grants	71,421	85,307		74,000		74,000		
English Language Acquisition - Title III	40,968	70,098	0.10	60,000	0.10	70,000		
ESSER III	0	0	1.00	400,000		0		

**LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND SUMMARY
JULY 1, 2023 - JUNE 30, 2024**

Fund Name	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CTE: Constructing a Brighter Future	0	9,450		245,000		0		
CTE: Lane Health Science Hub	0	6,394		219,000		0		
Integrated Guidance	0	0	0.95	200,000		0		
ESSER I	227,367	138,991		185,000		0		
Workforce Innovation and Opportunity Act	538,180	819,496		0		0		
Oregon Community Foundation/Elevate Lane	68,777	141,223		0		0		
OrPACS - STEM Apprenticeships	82,621	89,842		0		0		
Math in Real Life	43,113	14,000		0		0		
Career Pathways	21,212	5,745		0		0		
Regional Promise	148,076	0		0		0		
Driver Education	102,667	0		0		0		
Farm to School	85,353	0		0		0		
CS Drive	70,228	0		0		0		
Oregon Multi-Tiered System of Supports	29,969	0		0		0		
Elevate Lane	25,252	0		0		0		
OTHER SERVICES								
Sign Language Interpreters	1,496,966	1,789,995	23.25	1,898,900	26.34	2,272,310		
Technology Services/Equipment	80,170	117,094		783,000		834,000		
MLK Education Center	241,431	176,819	1.80	226,550	1.80	200,700		
Curriculum/Staff Development	30,516	61,218	0.33	87,847	0.33	108,500		
Food Service Fund	0	47,704		65,500		71,300		
Teaching and Learning Academy	12,955	52,024		46,000		59,000		
Connected Lane County	496,825	782,027		0		0		
SERBU Pod	83,944	0		0		0		
Excess Appropriation	0			1,200,000		1,200,000		
Unappropriated Fund Balances	523,768	928,865		0		0		
Total Special Revenue Funds	26,965,370	34,053,872	81.77	37,431,497	85.87	36,456,810		

**LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND RESOURCES
JULY 1, 2023 - JUNE 30, 2024**

Account Code	Description	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget		
					Proposed	Approved	Adopted
1920	Contributions from Private Sources	161,544	296,707	108,000	3,000		
1940	Services to Other LEA's	1,801,641	2,120,957	2,270,624	2,632,510		
1980	Indirect on Grants	0	25,071	0	0		
1990	Miscellaneous Revenue	451,853	1,005,841	91,250	120,000		
3299	Restricted State Grants	18,845,513	21,756,270	25,733,300	24,715,000		
4300	Direct Federal Grants	0	0	0	260,000		
4500	Federal Grants Through State	4,409,804	7,244,743	8,103,000	7,371,000		
4700	Federal Grants Through Other Agencies	575,981	921,667	92,000	148,000		
4900	Food Service Commodities	0	4,367	0	4,300		
5200	Interfund Transfers	135,481	154,481	174,000	174,000		
5400	Beginning Fund Balances	583,553	523,768	859,323	1,029,000		
Total Special Revenue Fund Resources		26,965,370	34,053,872	37,431,497	36,456,810		

**LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND REQUIREMENTS
JULY 1, 2023 - JUNE 30, 2024**

Function	Object	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget		
				FTE	Budget	FTE	Proposed	Approved Adopted
1140 Pre-Kindergarten								
4XX	Supplies and Materials	0	9,233		0		0	
1140 Total Pre-Kindergarten		0	9,233	0.00	0	0.00	0	
1220 Special Programs								
1XX	Salaries	193,780	201,504	3.08	230,474	2.33	190,853	
2XX	Benefits	118,434	119,777		144,763		117,996	
3XX	Purchased Services	2,502	1,811		401,931		403,392	
4XX	Supplies and Materials	504	4,044		18,150		5,077	
6XX	Other Uses of Funds	8,705	10,067		14,424		16,339	
1220 Total Special Programs		323,925	337,203	3.08	809,742	2.33	733,657	
1250 Special Ed Programs								
1XX	Salaries	588,005	621,070	9.00	627,963	10.00	753,527	
2XX	Benefits	370,035	386,878		397,436		458,024	
3XX	Purchased Services	25,282	33,428		302,950		147,749	
4XX	Supplies and Materials	129,972	60,871		295,600		40,200	
6XX	Other Uses of Funds	44,733	33,189		105,120		81,931	
1250 Total Special Ed Programs		1,158,027	1,135,436	9.00	1,729,069	10.00	1,481,431	
1293 Migrant Education								
1XX	Salaries	184,140	213,098	2.25	220,399	2.20	258,180	
2XX	Benefits	87,494	94,301		108,339		122,780	
3XX	Purchased Services	46,038	162,858		64,936		89,515	
4XX	Supplies and Materials	136,582	91,212		132,830		76,825	
6XX	Other Uses of Funds	20,816	21,747		25,200		25,698	
1293 Total Migrant Education		475,070	583,216	2.25	551,704	2.20	572,998	

**LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND REQUIREMENTS
JULY 1, 2023 - JUNE 30, 2024**

Function Object		2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
				FTE	Budget	FTE	Proposed	Approved	Adopted
1294 Youth Corrections Education									
1XX	Salaries	207,032	206,277	4.00	283,859	4.10	275,382		
2XX	Benefits	141,142	134,166		176,580		188,132		
3XX	Purchased Services	92,729	4,492		10,222		47,111		
4XX	Supplies and Materials	2,108	11,624		50,878		75,234		
6XX	Other Uses of Funds	125	0		2,230		2,606		
1294 Total Youth Corrections Education		443,136	356,559	4.00	523,769	4.10	588,465		
1XXX Total Instruction		2,400,158	2,421,647	18.33	3,614,284	18.63	3,376,551		
2110 Attendance/Social Work									
1XX	Salaries	381	0		0		0		
2XX	Benefits	132	0		0		0		
3XX	Purchased Services	13,200	0		0		0		
2110 Total Attendance/Social Work		13,713	0	0.00	0	0.00	0		
2117 Migrant Education Program									
1XX	Salaries	209,009	315,349	6.70	361,928	6.30	427,534		
2XX	Benefits	110,653	159,955		201,210		242,298		
3XX	Purchased Services	1,080	89,189		0		0		
4XX	Supplies and Materials	180	60,421		0		0		
6XX	Other Uses of Funds	15,983	31,036		28,157		33,170		
2117 Total Migrant Education Program		336,905	655,950	6.70	591,295	6.30	703,002		
2120 Guidance Services									
1XX	Salaries	114,960	330,191	0.20	8,767	0.50	25,730		
2XX	Benefits	46,442	120,204		7,451		22,505		
3XX	Purchased Services	321,792	298,598		115,000		52,000		
4XX	Supplies and Materials	10,392	22,088		4,400		52,765		
6XX	Other Uses of Funds	44,594	58,121		14,382		1,000		
2120 Total Guidance Services		538,180	829,202	0.20	150,000	0.50	154,000		

**LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND REQUIREMENTS
JULY 1, 2023 - JUNE 30, 2024**

Function	Object	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
				FTE	Budget	FTE	Proposed	Approved	Adopted
2124 Information Services									
1XX	Salaries	68,765	74,290	1.82	106,710	1.82	100,458		
2XX	Benefits	57,772	39,980		51,968		67,066		
3XX	Purchased Services	227,182	213,544		223,800		218,130		
4XX	Supplies and Materials	609	1,756		1,693		2,105		
6XX	Other Uses of Funds	5,596	12,487		24,876		14,741		
2124 Total Information Services		359,924	342,057	1.82	409,047	1.82	402,500		
2130 Health Services									
3XX	Purchased Services	47,138	15,877		40,000		40,000		
2124 Total Health Services		47,138	15,877	0.00	40,000	0.00	40,000		
2190 Service Direction									
1XX	Salaries	53,152	37,836	0.40	40,155	0.40	53,418		
2XX	Benefits	33,519	22,476		23,697		29,726		
3XX	Purchased Services	23,627	20,296		15,479		17,690		
6XX	Other Uses of Funds	26,815	31,782		40,950		26,893		
2190 Total Service Direction		137,113	112,390	0.40	120,281	0.40	127,727		
2210 Improvement of Instruction									
1XX	Salaries	995,003	1,694,274	21.20	1,470,716	21.00	1,909,835		
2XX	Benefits	552,862	812,103		880,612		981,271		
3XX	Purchased Services	1,063,147	677,227		1,926,226		998,733		
4XX	Supplies and Materials	397,873	378,270		302,630		388,793		
6XX	Other Uses of Funds	145,842	219,322		244,391		217,388		
2210 Total Improve of Instruction Serv.		3,154,727	3,781,196	21.20	4,824,575	21.00	4,496,020		

**LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND REQUIREMENTS
JULY 1, 2023 - JUNE 30, 2024**

Function	Object	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
				FTE	Budget	FTE	Proposed	Approved	Adopted
2213 Curriculum Development									
1XX	Salaries	20,237	14,998		0		0		
2XX	Benefits	10,076	5,228		0		0		
3XX	Purchased Services	5,195	124		0		0		
4XX	Supplies and Materials	3,160	0		0		0		
6XX	Other Uses of Funds	803	405		0		0		
2213 Total Curriculum Development		39,471	20,755	0.00	0	0.00	0		
2240 Instructional Staff Development									
1XX	Salaries	379,721	642,169	8.88	1,547,388	9.88	1,049,640		
2XX	Benefits	202,080	332,002		629,624		460,532		
3XX	Purchased Services	439,257	990,964		831,315		1,499,735		
4XX	Supplies and Materials	78,359	102,594		89,600		104,666		
6XX	Other Uses of Funds	72,064	164,855		241,073		210,427		
2240 Total Instructional Staff Development		1,171,481	2,232,584	8.88	3,339,000	9.88	3,325,000		
2540 Building Maintenance									
3XX	Purchased Services	14,182	40,813		0		70,000		
4XX	Supplies and Materials	31,795	12,951		0		100,000		
5XX	Capital Outlay	44,250	592,053		986,000		330,000		
2540 Total Building Maintenance		90,227	645,817		986,000		500,000		
2550 Student Transportation Services									
3XX	Purchased Services	0	0		9,000		0		
2550 Total Student Transport. Services		0	0		9,000		0		
2649 Staff Services									
1XX	Salaries	0	320,200		0		0		
2XX	Benefits	0	96,389		0		0		
3XX	Purchased Services	0	0		10,000		12,000		
4XX	Supplies and Materials	0	6,815		10,000		12,000		
2649 Total Staff Services		0	423,404	0.00	20,000	0.00	24,000		

**LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND REQUIREMENTS
JULY 1, 2023 - JUNE 30, 2024**

Function	Object	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
				FTE	Budget	FTE	Proposed	Approved	Adopted
2660 Technology Services									
1XX	Salaries	4,910	34,628	1.00	43,791	1.00	53,768		
2XX	Benefits	2,643	19,205		28,825		29,212		
3XX	Purchased Services	12,316	51,477		15,000		60,000		
4XX	Supplies and Materials	61,268	15,518		120,000		70,000		
5XX	Capital Outlay	14,618	50,098		648,000		704,000		
2660 Total Technology Services		95,755	170,926	1.00	855,616	1.00	916,980		
2680 Sign Language Interpreters									
1XX	Salaries	839,229	972,373	23.25	1,040,821	26.34	1,266,115		
2XX	Benefits	563,533	652,977		724,437		841,240		
3XX	Purchased Services	21,731	63,683		30,725		41,650		
4XX	Supplies and Materials	765	15,264		12,000		14,600		
6XX	Other Uses of Funds	71,708	85,698		90,916		108,705		
2680 Total Sign Language Interpreters		1,496,966	1,789,995	23.25	1,898,899	26.34	2,272,310		
2XXX Total Support Services		7,481,600	11,020,153	63.45	13,243,713	67.24	12,961,539		
3100 Food Service									
3XX	Purchased Services	0	43,336		65,300		66,000		
4XX	Supplies and Materials	0	4,367		0		4,300		
6XX	Other Uses of Funds	0	0		200		1,000		
3100 Total Food Service		0	47,703		65,500		71,300		
3XXX Total Food Service		0	47,703		65,500		71,300		
5300 Transit Funds to Districts									
7XX	Transits	16,559,844	19,635,504		20,508,000		20,047,420		
5300 Total Transit Funds to Districts		16,559,844	19,635,504		20,508,000		20,047,420		
5XXX Total Other Uses of Funds		16,559,844	19,635,504		20,508,000		20,047,420		

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND REQUIREMENTS
JULY 1, 2023 - JUNE 30, 2024

Function	Object	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
				FTE	Budget	FTE	Proposed	Approved	Adopted
7000	Unappropriated Fund Balance								
820	Reserved for Next Year	523,768	928,865		0		0		
7000	Total Unapprop Fund Balance	523,768	928,865		0		0		
Total Special Revenue Funds		26,965,370	34,053,872	81.77	37,431,497	85.87	36,456,810		

DEBT SERVICE FUND

Resources and Requirements

LANE EDUCATION SERVICE DISTRICT
DEBT SERVICE FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2023 - JUNE 30, 2024

Object	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
DEBT SERVICE FUND RESOURCES								
1510 Interest	2,906	2,505		2,900		16,000		
1970 Services to Other Funds	791,032	862,556		832,140		822,030		
5400 Beginning Fund Balance	30,305	30,979		20,000		48,000		
TOTAL RESOURCES	824,243	896,040		855,040		886,030		
DEBT SERVICE FUND REQUIREMENTS								
2649 Staff Services								
640 Dues and Fees	1	1		40		30		
2649 Total Staff Services	1	1		40		30		
5110 Long Term Debt Service								
610 Redemption of Principal	495,000	550,000		615,000		680,000		
621 Regular Interest	298,263	270,458		240,000		206,000		
5110 Total Long Term Debt Service	793,263	820,458		855,000		886,000		
7000 Unappropriated Fund Balance								
820 Reserved for Next Year	30,979	75,581		0		0		
7000 Total Unappropriated Fund Balance	30,979	75,581		0		0		
TOTAL REQUIREMENTS	824,243	896,040		855,040		886,030		

CAPITAL PROJECTS FUND

Resources and Requirements

LANE EDUCATION SERVICE DISTRICT
CAPITAL PROJECTS FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2023 - JUNE 30, 2024

Object	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
CAPITAL PROJECTS FUND RESOURCES								
3299 State Grants	344,399	2,033,966		0		0		
5200 Interfund Transfers	242,719	372,719		285,000		285,000		
5400 Beginning Fund Balance	62,037	143,857		120,000		50,000		
TOTAL RESOURCES	649,155	2,550,542		405,000		335,000		
CAPITAL PROJECTS FUND REQUIREMENTS								
2540 Operations and Maintenance								
322 Repairs and Maintenance	0	71,777		60,000		0		
383 Architect	20,136	0		0		0		
460 Non-Consumable Items	1,852	0		0		0		
590 Capital Outlay	69,653	130,101		281,925		271,925		
2540 Total Operations and Maintenance	91,641	201,878		341,925		271,925		
4150 Capital Improvements								
383 Architect	208,144	99,912		0		0		
389 Professional Services	0	61,196		0		0		
590 Capital Outlay	123,818	1,963,231		0		0		
640 Dues and Fees	18,628	0		0		0		
4150 Total Capital Improvements	350,590	2,124,339		0		0		
5110 Long Term Debt Service								
610 Redemption of Principal	38,028	39,332		40,685		42,080		
621 Regular Interest	25,039	23,735		22,390		20,995		
5110 Total Long Term Debt Service	63,067	63,067		63,075		63,075		
7000 Unappropriated Fund Balance								
820 Reserved for Next Year	143,857	161,258		0		0		
7000 Total Unappropriated Fund Balance	143,857	161,258		0		0		
TOTAL REQUIREMENTS	649,155	2,550,542		405,000		335,000		

INTERNAL SERVICE FUNDS

Resources and Requirements

LANE EDUCATION SERVICE DISTRICT
EQUIPMENT REPLACEMENT FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2023 - JUNE 30, 2024

Object	2020-21 Actual	2021-22 Actual	2022-23		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
EQUIPMENT REPLACEMENT FUND RESOURCES								
1970 Services to Other Funds	119,000	95,200		122,600		93,000		
5400 Beginning Fund Balance	387,403	446,520		506,000		450,000		
TOTAL RESOURCES	506,403	541,720		628,600		543,000		
EQUIPMENT REPLACEMENT FUND REQUIREMENTS								
2540 Operations and Maintenance								
542 Replacement Equipment	7,976	93,299		359,000		343,000		
2540 Total Operations and Maintenance	7,976	93,299		359,000		343,000		
2573 Courier Services								
542 Replacement Equipment	0	0		57,000		0		
2573 Total Courier Services	0	0		57,000		0		
2690 Central Services								
542 Replacement Equipment	51,907	0		212,600		200,000		
2690 Total Central Services	51,907	0		212,600		200,000		
7000 Unappropriated Fund Balance								
820 Reserved for Next Year	446,520	448,421		0		0		
7000 Total Unappropriated Fund Balance	446,520	448,421		0		0		
TOTAL REQUIREMENTS	506,403	541,720		628,600		543,000		

LANE EDUCATION SERVICE DISTRICT
COMPUTER REPLACEMENT FUND
RESOURCES AND REQUIREMENTS
JULY 1, 2023 - JUNE 30, 2024

Object	2019-20 Actual	2020-21 Actual	2021-22		2022-23 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
COMPUTER REPLACEMENT FUND RESOURCES								
1970 Services to Other Funds	110,372	222,358		140,000		140,000		
5400 Beginning Fund Balance	3,177	62,155		30,000		133,000		
TOTAL RESOURCES	113,549	284,513		170,000		273,000		
COMPUTER REPLACEMENT FUND REQUIREMENTS								
2660 Technology Services								
460 Non-Consumable Items	3,071	0		0		5,000		
470 Software	0	0		5,000		5,000		
480 Computer Hardware	48,323	252,955		165,000		263,000		
2660 Total Technology Services	51,394	252,955		170,000		273,000		
7000 Unappropriated Fund Balance								
820 Reserved for Next Year	62,155	31,558		0		0		
7000 Total Unappropriated Fund Balance	62,155	31,558		0		0		
TOTAL REQUIREMENTS	113,549	284,513		170,000		273,000		

OTHER INFORMATION

**LANE EDUCATION SERVICE DISTRICT
PROPOSED BUDGET SUMMARY
JULY 1, 2023 - JUNE 30, 2024**

Appropriation Category	Fund Name					All Funds Total
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Internal Service Fund	
1000 - Instruction	12,474,004	3,376,551	0	0	0	
2000 - Support Services	11,697,177	12,961,539	30	271,925	816,000	
3000 - Food service	0	71,300	0	0	0	
4000 - Facilities Construction	0	0	0	0	0	
5100 - Debt Service	0	0	886,000	63,075	0	
5200 - Interfund Transfers	459,000	0	0	0	0	
5300 - Apportionment of Funds	3,410,163	20,047,420	0	0	0	
6000 - Contingency	2,415,956	0	0	0	0	
Appropriation Total	30,456,300	36,456,810	886,030	335,000	816,000	68,950,140
7000 - Unappropriated	600,000	0	0	0	0	600,000
Budget Total	31,056,300	36,456,810	886,030	335,000	816,000	69,550,140

Ad valorem property taxes imposed and categorized for tax year 2023-24 upon the assessed value of all taxable property within the district:

Permanent tax rate subject to the Education Limitation: \$.2232 per \$1,000 of assessed value.