

LANE EDUCATION SERVICE DISTRICT

1200 Highway 99N, Eugene, Oregon, 97402

www.lesd.k12.or.us

ADOPTED BUDGET DOCUMENT 2024-25

Tony Scurto, Superintendent

Olivia Meyers Buch, Budget Officer



**LANE EDUCATION SERVICE DISTRICT
2024-25 ADOPTED BUDGET
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**LANE EDUCATION SERVICE DISTRICT
2024-25 BUDGET COMMITTEE**

Zone	Position	Board Members	Term Expires
1	1	Sydney Kissinger	June 30, 2025
2	2	Leslie Harris	June 30, 2027
3	3	Vanessa Truett	June 30, 2025
4	4	Nora Kent	June 30, 2027
5	5	Sherry Duerst-Higgins	June 30, 2027
At-Large	6	Rose Wilde	June 30, 2025
At-Large	7	Linda Hamilton	June 30, 2027

Position	Appointed Members	District	Term Expires
1	Rick Hamilton	Eugene	June 30, 2026
2	Mike Anderson	Creswell	June 30, 2027
3	Emilio Hernandez	Springfield	June 30, 2024
4	Dwight Coon	Blachly	June 30, 2024
5	Jim Chapman	Lowell	June 30, 2024
6	Andrea Larson	Fern Ridge	June 30, 2025
7	Robin Zygaitis	Bethel	June 30, 2025
8	Mizu Burrus	Mapleton	June 30, 2027

**LANE EDUCATION SERVICE DISTRICT
2024-25 BUDGET CALENDAR**

October 3, 2023	Adopt 2024-25 budget calendar (Lane ESD board meeting).
February 6, 2024	Appoint budget committee members (Lane ESD board meeting).
April 2, 2024	Appoint budget committee members (Lane ESD board meeting).
April 2, 2024	Work session with budget committee (Lane ESD board meeting). Preview 2024-25 budget.
April 12, 2024	Publish first notice of budget committee meeting no more than 30 days before the meeting (Lane ESD website).
April 23, 2024	Publish 2nd notice of budget committee meeting at least five days before the meeting (<i>The Register-Guard</i>).
May 3, 2024	Earliest date that a proposed budget document may be released to the budget committee members and the general public.
May 7, 2024	Budget committee meeting. Budget message is delivered.
May 21, 2024	Second budget committee meeting (if needed).
May 21, 2024	Publish notice of budget hearing 5 to 30 days before the hearing (<i>The Register-Guard</i>).
June 4, 2024	Public hearing on the budget as approved by the budget committee.
June 4, 2024	Board meeting enact resolutions to adopt budget, make appropriations, impose and categorize taxes.
July 15, 2024	Submit tax certification documents to county assessors.
September 30, 2024	Submit copy of complete budget document to county clerks.

SUPERINTENDENT'S BUDGET MESSAGE



LANE EDUCATION SERVICE DISTRICT SUPERINTENDENT'S BUDGET MESSAGE

As this 2024-25 proposed budget was being prepared, we have been receiving media reports of financial shortfalls at several large Oregon school districts. Factors contributing to this included a State School Fund (SSF) for the 2023-25 biennium that did not adequately allocate enough money to account for current service level roll up costs. Our advocacy partners calculated that the SSF would need to be at least \$10.3 billion; the SSF was set at \$10.2 billion. This \$100 million gap is part of the challenge. High inflation rates and increased labor costs are having a constricting effect on school budgets.

At Lane ESD, there is added pressure to our budget. The money we budgeted to receive this year for providing menu services to districts is out of alignment with the actual services ordered by districts. The biggest gap is in our Life Skills program where districts projected enrollment to be much higher than the actual number of students we are serving.

To help offset this revenue shortage, in early April Lane ESD implemented these cost-measures:

- Hiring Freeze—refraining from posting and filling current and future vacancies, except for those that are deemed absolutely necessary.
- Spending Freeze—restricting the use of general funds only for expenses that are considered necessary to maintain continuity of operations. All other spending will be paused.
- Travel Freeze—involving participation in conferences or events that require long distance travel.

We do not see this as a time to panic; it is time to “tighten our belts.” Even with the cost saving measures enacted this year, we will need to reduce budget allocations for 2024-25. The Lane ESD Board’s preferred ending fund balance is 8.0%. We will likely end the 2023-24 year with a 5.5% ending fund balance. This proposed budget projects an ending fund balance of approximately 6.0%. Our vision is to end the 2024-25 year in a position to step the ending fund balance up to the recommended 8.0%.

I am presenting for your consideration this proposed budget for the 2024-25 fiscal year that contains an appropriated General Fund amount of \$31,373,479 and a total for all funds of \$72,975,360. This represents increases of \$317,179 (1.0%) and \$3,425,220 (4.9%), respectively. The projected unreserved ending General Fund balance is 6.0%.

With this proposed budget, we are more closely scrutinizing expenditures in all areas, with the goal being to maintain fiscal responsibility and retain as many jobs as possible. Still, this proposed budget reflects a reduction of approximately 10 FTE. The impetus for this is largely due to fewer services ordered by districts and the changing or ending of certain grants. Major programmatic differences in this proposed budget include the following:

- Life Skills and Intensive Services Program: the proposed budget reflects two fewer classrooms than what was budgeted this year in alignment with orders from districts. In addition to one Intensive Services Program classroom, a total of 20 Life Skills classrooms are planned for next year to serve 206 students, supported by 103 Instructional Assistant positions.
- Lane School Program: the proposed budget reflects an additional teacher to support an increase in instructional time as a result of implementing Senate Bill 819 (Abbreviated Day).
- Behavior Consultant Services: the proposed budget reflects less behavior consultant staffing as a result of fewer orders by districts.
- Speech Pathology Services: the proposed budget reflects less speech language pathologist staffing that recognizes a shift to contracting for these services as these positions remain extremely hard to fill.
- Youth Transition Program: the proposed budget reflects changes to this federal grant program that prohibits the use of funding for staff not directly linked to the provision of services.
- African American Black Student Success: the proposed budget reflects the state funding for this program coming to an end on June 30, 2024.
- Juvenile Detention Education Program: the proposed budget includes the utilization of additional state funding to support successful transition practice in juvenile justice.
- With the “tightness” of this proposed budget there are also some reductions in central office staff. These reductions would be deeper if not for a component district wanting to add business services as a custom item.

This 2024-25 proposed budget is consistent with prior Lane ESD budgets in several ways. We will spend ninety percent on services for component school districts in four main categories:

- Services to Students with Special Needs
- School Improvement Services
- Technology Services
- Administrative Support Services


Specific services offered in each of these areas are determined through the Local Service Plan which is created through a cooperative process by Lane ESD and component school district superintendents. This past fall the process resulted in the [2023-25 Local Service Plan—Year Two](#) which was unanimously supported by our sixteen component school districts. This is intended to be a two-year plan coinciding with Oregon’s biennium school funding cycles.

Our Local Service Plan offers districts a *Core and Flex Fund model*. *Core* services are essential services available to all districts. Technology and School Improvement are examples of *Core*. Allocated to each district based on ADMw are *Flex* dollars with which districts can purchase services from our *Menu*. These include Special Education and Administrative services.

Another feature of our Local Service Plan allows districts a *Transit Funds* option. Some districts may not spend all of their *Flex* dollars on ESD *Menu* items. Component district school boards can elect to take up to 50% of their *Transit Funds* to their general budget.

It is always important to remember that while a budget is numbers on paper, these figures represent the resources that help our high quality staff make a positive difference. I am very proud of Lane ESD staff’s continued dedication to the students and educators of our local school districts. Gratitude for the creation of this proposed budget goes to the Lane County Superintendent Council, Lane County School District Boards and the Lane ESD Board and Budget Committee. Special thanks goes to Business Director Olivia Meyers Buch and her department for their hard work and effort, and for their fiscally sound product. What follows in this document are the details of the proposed 2024-25 Lane ESD budget, presented for your consideration.

Sincerely,

A handwritten signature in blue ink that reads "Tony Scurto". The signature is written in a cursive, flowing style.

Tony Scurto
Superintendent



GENERAL FUND



LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - SUMMARY OF RESOURCES AND REQUIREMENTS
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Resources								
1000 Local Sources	9,847,880	11,319,810		12,512,300		12,394,549	12,394,549	12,394,549
3000 State Sources	14,651,093	15,516,866		15,572,800		16,360,313	16,360,313	16,360,313
5000 Other Sources	4,105,856	4,396,659		2,971,200		2,618,617	2,618,617	2,618,617
Total Resources	28,604,829	31,233,335		31,056,300		31,373,479	31,373,479	31,373,479
Requirements								
100 Salaries	7,487,002	9,141,836	215.28	10,981,145	205.95	11,436,471	11,436,471	11,436,471
200 Associated Payroll Costs	5,023,763	5,738,735		7,372,689		7,495,703	7,495,703	7,495,703
300 Purchased Services	3,712,833	6,815,071		5,140,697		5,695,892	5,695,892	5,695,892
400 Supplies and Materials	440,063	763,976		445,050		662,884	662,884	662,884
600 Other Objects	218,830	312,523		231,600		269,700	269,700	269,700
700 Transfers	7,325,680	5,214,555		3,869,163		3,746,987	3,746,987	3,746,987
800 Other Uses of Funds	-	-		3,015,956		2,065,842	2,065,842	2,065,842
Total Requirements	24,208,170	27,986,695	215.28	31,056,300	205.95	31,373,479	31,373,479	31,373,479
ENDING FUND BALANCE	4,396,659	3,246,640		-		-	-	-

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - RESOURCES BY SOURCE
JULY 1, 2024 - JUNE 30, 2025**

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Revenue from Local Sources								
1110 Ad Valorem Taxes Levied by District	8,025,060	8,420,733		8,690,200		9,040,376	9,040,376	9,040,376
1190 Penalties and Interest on Taxes	22,974	20,563		24,000		14,659	14,659	14,659
1500 Earnings on Investments	60,135	222,443		240,000		200,000	200,000	200,000
1920 Contributions, Donations, and General Fundraising from Private Sources	250	55		-		-	-	-
1940 Services Provided to Other Local Education Agencies	692,604	1,376,808		2,550,400		2,209,514	2,209,514	2,209,514
1960 Recovery of Prior Years' Expenditure	60,736	-		-		-	-	-
1980 Fees Charged to Grants	599,722	940,066		670,000		600,000	600,000	600,000
1990 Miscellaneous	386,399	339,143		337,700		330,000	330,000	330,000
Total Revenue from Local Sources	9,847,880	11,319,810		12,512,300		12,394,549	12,394,549	12,394,549
3000 - Revenue from State Sources								
3101 State School Fund - General Support	14,548,120	15,420,256		15,532,800		16,290,313	16,290,313	16,290,313
3104 State Managed County Timber	21,514	96,609		40,000		70,000	70,000	70,000
3199 Other Unrestricted Grants-in-aid	81,459	-		-		-	-	-
Total Revenue from State Sources	14,651,093	15,516,866		15,572,800		16,360,313	16,360,313	16,360,313
5000 - Revenue from Other Sources								
5400 Beginning Fund Balance	4,105,856	4,396,659		2,971,200		2,618,617	2,618,617	2,618,617
Total Revenue from Other Sources	4,105,856	4,396,659		2,971,200		2,618,617	2,618,617	2,618,617
TOTAL RESOURCES	28,604,829	31,233,335		31,056,300		31,373,479	31,373,479	31,373,479

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - REQUIREMENTS BY OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
100 - Salaries								
111 Licensed Salaries	2,925,781	3,321,324	57.11	3,893,925	51.58	3,704,207	3,704,207	3,704,207
112 Classified Salaries	2,866,046	3,885,363	138.60	4,819,261	135.04	5,185,211	5,185,211	5,185,211
113 Administrators	1,305,328	1,502,582	13.09	1,764,065	12.85	1,933,580	1,933,580	1,933,580
114 Managerial - Classified	221,158	351,127	6.48	484,913	6.48	508,123	508,123	508,123
121 Substitutes - Licensed	21,743	4,875	-	-	-	-	-	-
122 Substitutes - Classified	69,952	603	-	-	-	-	-	-
123 Temporary - Licensed	14,910	13,763	-	-	-	-	-	-
124 Temporary - Classified	49,435	53,219	-	10,000	-	-	-	-
130 Additional Salary	12,649	8,980	-	8,980	-	105,350	105,350	105,350
Total Salaries	7,487,002	9,141,836	215.28	10,981,145	205.95	11,436,471	11,436,471	11,436,471
200 - Associated Payroll Costs								
210 Public Employees Retirement System	2,112,256	2,393,719		3,327,754		3,461,964	3,461,964	3,461,964
220 Social Security Administration	562,548	684,907		839,013		998,495	998,495	998,495
230 Other Required Payroll Costs	171,910	161,253		265,583		157,692	157,692	157,692
240 Contractual Employee Benefits	2,177,049	2,498,856		2,940,339		2,877,552	2,877,552	2,877,552
Total Associated Payroll Costs	5,023,763	5,738,735		7,372,689		7,495,703	7,495,703	7,495,703
300 - Purchased Services								
310 Instructional, Professional and Technical Services	1,781,859	4,497,034		3,586,471		4,020,788	4,020,788	4,020,788
320 Property Services	772,139	1,036,274		574,347		531,400	531,400	531,400
340 Travel	52,631	144,828		65,325		44,400	44,400	44,400
350 Communication	375,097	385,580		366,990		420,750	420,750	420,750
380 Non-Instructional Professional and Technical Services	728,614	748,307		544,864		676,554	676,554	676,554
390 Other General Professional and Technological Services	2,493	3,047		2,700		2,000	2,000	2,000
Total Purchased Services	3,712,833	6,815,071		5,140,697		5,695,892	5,695,892	5,695,892
400 - Supplies and Materials								
410 Consumable Supplies and Materials	166,063	185,279		185,000		203,025	203,025	203,025

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - REQUIREMENTS BY OBJECT
JULY 1, 2024 - JUNE 30, 2025**

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
420 Textbooks	6,833	22,181		1,000		21,000	21,000	21,000
430 Library Books	-	80		-		-	-	-
460 Non-Consumable Items	123,004	256,494		75,850		121,784	121,784	121,784
470 Computer Software	80,497	242,929		153,200		274,075	274,075	274,075
480 Computer Hardware	63,665	57,013		30,000		43,000	43,000	43,000
Total Supplies and Materials	440,063	763,976		445,050		662,884	662,884	662,884
600 - Other Objects								
640 Dues and Fees	84,746	65,254		76,600		77,200	77,200	77,200
650 Insurance and Judgements	134,084	247,269		155,000		192,500	192,500	192,500
Total Other Objects	218,830	312,523		231,600		269,700	269,700	269,700
700 - Transfers								
710 Fund Modifications	527,200	459,000		459,000		449,000	449,000	449,000
720 Transits	6,798,480	4,755,555		3,410,163		3,297,987	3,297,987	3,297,987
Total Transfers	7,325,680	5,214,555		3,869,163		3,746,987	3,746,987	3,746,987
800 - Other Uses of Funds								
810 Planned Reserve	-	-		2,415,956		1,265,842	1,265,842	1,265,842
820 Reserved for Next Year	-	-		600,000		800,000	800,000	800,000
Total Other Uses of Funds	-	-		3,015,956		2,065,842	2,065,842	2,065,842
TOTAL REQUIREMENTS	24,208,170	27,986,695	215.28	31,056,300	205.95	31,373,479	31,373,479	31,373,479

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - REQUIREMENTS BY FUNCTION
JULY 1, 2024 - JUNE 30, 2025**

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Instruction								
1220 Restrictive Programs for Students with Disabilities	7,870,967	11,714,304	161.45	12,442,469	159.07	13,256,808	13,256,808	13,256,808
1299 Other Programs	34,153	39,633	0.35	31,535	0.30	35,874	35,874	35,874
Total Instruction	7,905,120	11,753,937	161.80	12,474,005	159.37	13,292,681	13,292,681	13,292,681
2000 - Support Services								
2110 Attendance and Social Work Services	17,179	11,827	0.05	17,146	0.05	5,541	5,541	5,541
2120 Guidance Services	80,428	98,355	-	85,664	-	86,604	86,604	86,604
2130 Health Services	125,000	38,285	-	82,522	0.63	88,388	88,388	88,388
2140 Psychological Services	277,084	264,153	1.00	445,411	0.63	242,425	242,425	242,425
2150 Speech Pathology and Audiology Services	864,747	1,002,979	12.11	1,413,410	8.20	1,394,368	1,394,368	1,394,368
2190 Service Direction, Student Support Services	1,170,459	1,675,114	10.97	1,794,008	9.73	1,901,088	1,901,088	1,901,088
2210 Improvement of Instruction Services	1,145,739	761,484	6.25	1,148,793	4.10	907,167	907,167	907,167
2220 Educational Media Services	83,167	88,647	0.50	90,209	1.00	109,620	109,620	109,620
2240 Instructional Staff Development	207,584	239,202	-	206,000	-	572,843	572,843	572,843
2310 Board of Education Services	249,407	363,643	-	264,700	-	437,125	437,125	437,125
2320 Executive Administration Services	381,008	505,157	1.80	488,590	2.05	481,566	481,566	481,566
2520 Fiscal Services	512,065	547,669	4.00	550,970	4.00	588,960	588,960	588,960
2540 Operation and Maintenance of Plant Services	938,819	1,539,775	3.70	1,009,291	3.70	1,068,011	1,068,011	1,068,011
2570 Internal Services	66,676	71,123	1.00	67,376	1.00	82,447	82,447	82,447
2630 Information Services	981	188	-	-	-	-	-	-
2640 Staff Services	556,911	684,499	4.00	667,319	3.50	709,709	709,709	709,709
2660 Technology Services	1,280,041	1,417,506	8.10	1,698,999	8.00	1,857,827	1,857,827	1,857,827
2680 Interpretation and Translation Services	964,773	1,662,604	-	1,642,000	-	1,705,000	1,705,000	1,705,000
2690 Other Support Services - Central	37,754	34,142	-	19,969	-	20,251	20,251	20,251
2700 Supplemental Retirement Program	17,550	11,850	-	4,800	-	9,030	9,030	9,030
Total Support Services	8,977,371	11,018,203	53.48	11,697,177	46.58	12,267,969	12,267,969	12,267,969
5000 - Other Uses								
5200 Transfers of Funds	527,200	459,000		459,000		449,000	449,000	449,000
5300 Apportionment of Funds by ESD	6,798,480	4,755,555		3,410,163		3,297,987	3,297,987	3,297,987

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - REQUIREMENTS BY FUNCTION
JULY 1, 2024 - JUNE 30, 2025**

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Total Other Uses	7,325,680	5,214,555		3,869,163		3,746,987	3,746,987	3,746,987
6000 - Contingencies								
6000 Operating Contingency	-	-		2,415,956		1,265,842	1,265,842	1,265,842
Total Contingencies	-	-		2,415,956		1,265,842	1,265,842	1,265,842
7000 - Unappropriated Ending Fund Balance								
7000 Unappropriated Ending Fund Balance	-	-		600,000		800,000	800,000	800,000
Total Unappropriated Ending Fund Balance	-	-		600,000		800,000	800,000	800,000
TOTAL REQUIREMENTS	24,208,170	27,986,695	215.28	31,056,300	205.95	31,373,479	31,373,479	31,373,479

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1220 - Restrictive Programs for Students with Disabilities								
111 Licensed Salaries	2,157,502	2,666,008	41.90	2,866,399	40.13	2,861,425	2,861,425	2,861,425
112 Classified Salaries	1,916,518	2,832,375	119.55	3,620,787	118.94	4,051,233	4,051,233	4,051,233
121 Substitutes - Licensed	21,743	4,875	-	-	-	-	-	-
122 Substitutes - Classified	69,952	603	-	-	-	-	-	-
124 Temporary - Classified	-	7,352	-	-	-	-	-	-
130 Additional Salary	8,020	3,900	-	3,900	-	77,990	77,990	77,990
210 Public Employees Retirement System	1,121,038	1,414,099		1,956,285		2,097,916	2,097,916	2,097,916
220 Social Security Administration	315,044	414,652		496,568		619,768	619,768	619,768
230 Other Required Payroll Costs	73,183	78,637		132,987		83,572	83,572	83,572
240 Contractual Employee Benefits	1,428,876	1,793,492		2,052,623		1,975,153	1,975,153	1,975,153
310 Instructional, Professional and Technical Services	257,296	2,025,534		994,000		1,078,700	1,078,700	1,078,700
320 Property Services	268,707	127,761		88,970		85,700	85,700	85,700
340 Travel	1,659	9,097		10,700		3,900	3,900	3,900
350 Communication	27,458	32,702		28,850		73,750	73,750	73,750
380 Non-Instructional Professional and Technical Services	759	17,619		-		1,000	1,000	1,000
410 Consumable Supplies and Materials	60,463	65,600		80,300		96,100	96,100	96,100
420 Textbooks	3,266	17,914		1,000		21,000	21,000	21,000
430 Library Books	-	80		-		-	-	-
460 Non-Consumable Items	52,377	97,416		14,000		47,000	47,000	47,000
470 Computer Software	16,583	59,556		59,000		61,500	61,500	61,500
480 Computer Hardware	41,433	42,161		20,000		20,000	20,000	20,000
640 Dues and Fees	29,089	2,873		16,100		1,100	1,100	1,100
Total Restrictive Programs for Students with Disabilities	7,870,967	11,714,304	161.45	12,442,469	159.07	13,256,808	13,256,808	13,256,808
1299 - Other Programs								
112 Classified Salaries	17,738	18,623	0.35	18,819	0.30	20,099	20,099	20,099

LANE EDUCATION SERVICE DISTRICT
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	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
124 Temporary - Classified	-	3,331	-	-	-	-	-	-
210 Public Employees Retirement System	5,771	6,853		6,137		5,973	5,973	5,973
220 Social Security Administration	1,336	1,644		1,440		1,538	1,538	1,538
230 Other Required Payroll Costs	242	219		342		239	239	239
240 Contractual Employee Benefits	6,649	2,736		2,840		2,550	2,550	2,550
310 Instructional, Professional and Technical Services	-	-		50		-	-	-
320 Property Services	228	129		178		200	200	200
350 Communication	1,888	2,488		1,530		2,500	2,500	2,500
380 Non-Instructional Professional and Technical Services	-	765		-		-	-	-
410 Consumable Supplies and Materials	278	269		200		200	200	200
470 Computer Software	23	2,576		-		2,575	2,575	2,575
Total Other Programs	34,153	39,633	0.35	31,535	0.30	35,874	35,874	35,874
Total Instruction	7,905,120	11,753,937	161.80	12,474,005	159.37	13,292,681	13,292,681	13,292,681
2110 - Attendance and Social Work Services								
112 Classified Salaries	1,895	5,924	0.05	2,688	0.05	3,350	3,350	3,350
124 Temporary - Classified	9,503	1,221	-	10,000	-	-	-	-
210 Public Employees Retirement System	3,128	2,087		877		996	996	996
220 Social Security Administration	870	541		971		256	256	256
230 Other Required Payroll Costs	161	75		229		40	40	40
240 Contractual Employee Benefits	715	391		406		425	425	425
310 Instructional, Professional and Technical Services				550		-	-	-
320 Property Services	29	13		25		-	-	-
340 Travel	-	91		525		-	-	-
350 Communication	780	924		775		375	375	375
380 Non-Instructional Professional and Technical Services	-	450		-		-	-	-

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	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
410 Consumable Supplies and Materials	16	-		100		-	-	-
470 Computer Software	82	110		-		100	100	100
Total Attendance and Social Work Services	17,179	11,827	0.05	17,146	0.05	5,541	5,541	5,541
2120 - Guidance Services								
112 Classified Salaries	-	9,709	-	-	-	-	-	-
210 Public Employees Retirement System	-	2,719	-	-	-	-	-	-
220 Social Security Administration	-	737	-	-	-	-	-	-
230 Other Required Payroll Costs	-	159	-	-	-	-	-	-
240 Contractual Employee Benefits	-	2,598	-	-	-	-	-	-
380 Non-Instructional Professional and Technical Services	80,428	82,433		85,664		86,604	86,604	86,604
Total Guidance Services	80,428	98,355	-	85,664	-	86,604	86,604	86,604
2130 - Health Services								
111 Licensed Salaries	-	10,064	-	-	0.63	48,628	48,628	48,628
210 Public Employees Retirement System	-	2,328	-	-	-	15,833	15,833	15,833
220 Social Security Administration	-	749	-	-	-	5,104	5,104	5,104
230 Other Required Payroll Costs	-	80	-	-	-	572	572	572
240 Contractual Employee Benefits	-	1,192	-	-	-	18,251	18,251	18,251
310 Instructional, Professional and Technical Services	125,000	21,585		82,522		-	-	-
480 Computer Hardware	-	2,288		-		-	-	-
Total Health Services	125,000	38,285	-	82,522	0.63	88,388	88,388	88,388
2140 - Psychological Services								
111 Licensed Salaries	88,126	69,433	1.00	90,594	0.63	55,285	55,285	55,285
130 Additional Salary	149	-	-	-	-	564	564	564
210 Public Employees Retirement System	26,081	20,506		25,465		17,515	17,515	17,515
220 Social Security Administration	6,663	5,046		6,930		4,272	4,272	4,272
230 Other Required Payroll Costs	1,234	692		1,626		657	657	657
240 Contractual Employee Benefits	20,142	16,139		16,643		9,631	9,631	9,631

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	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
310 Instructional, Professional and Technical Services	126,225	146,761		296,000		150,000	150,000	150,000
320 Property Services	2,354	356		533		500	500	500
340 Travel	-	-		500		-	-	-
350 Communication	3,824	2,462		1,020		1,000	1,000	1,000
410 Consumable Supplies and Materials	2,149	394		2,000		2,000	2,000	2,000
420 Textbooks	-	1,252		-		-	-	-
470 Computer Software	138	1,036		2,600		-	-	-
640 Dues and Fees	-	77		1,500		1,000	1,000	1,000
Total Psychological Services	277,084	264,153	1.00	445,411	0.63	242,425	242,425	242,425
2150 - Speech Pathology and Audiology Services								
111 Licensed Salaries	451,991	487,620	12.11	749,266	8.20	604,426	604,426	604,426
130 Additional Salary	4,000	4,600	-	4,600	-	17,196	17,196	17,196
210 Public Employees Retirement System	137,982	142,499		229,159		189,427	189,427	189,427
220 Social Security Administration	34,495	36,349		57,671		52,299	52,299	52,299
230 Other Required Payroll Costs	6,398	5,276		13,627		7,364	7,364	7,364
240 Contractual Employee Benefits	93,908	85,432		178,506		123,256	123,256	123,256
310 Instructional, Professional and Technical Services	1,819	190,215		154,200		370,000	370,000	370,000
320 Property Services	5,329	3,660		6,082		6,500	6,500	6,500
340 Travel	2,607	6,078		3,400		2,100	2,100	2,100
350 Communication	5,949	4,633		2,700		4,900	4,900	4,900
380 Non-Instructional Professional and Technical Services	105,885	-		-		-	-	-
410 Consumable Supplies and Materials	2,940	2,294		2,900		3,800	3,800	3,800
420 Textbooks	169	1,707		-		-	-	-
460 Non-Consumable Items	4,986	7,335		5,500		100	100	100
470 Computer Software	112	24,989		800		8,000	8,000	8,000
480 Computer Hardware	5,330	-		4,500		5,000	5,000	5,000
640 Dues and Fees	845	294		500		-	-	-
Total Speech Pathology and Audiology Services	864,747	1,002,979	12.11	1,413,410	8.20	1,394,368	1,394,368	1,394,368

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	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
2190 - Service Direction, Student Support Services								
112 Classified Salaries	67,228	93,806	2.90	131,331	2.50	121,269	121,269	121,269
113 Administrators	518,867	780,241	7.09	862,588	6.25	899,747	899,747	899,747
114 Managerial - Classified	43,847	71,357	0.98	74,925	0.98	72,760	72,760	72,760
210 Public Employees Retirement System	190,346	247,540		322,926		335,467	335,467	335,467
220 Social Security Administration	46,829	70,345		81,767		99,387	99,387	99,387
230 Other Required Payroll Costs	8,797	10,226		19,213		12,837	12,837	12,837
240 Contractual Employee Benefits	168,374	203,407		224,045		257,107	257,107	257,107
310 Instructional, Professional and Technical Services	12,989	21,334		9,200		26,250	26,250	26,250
320 Property Services	61,916	39,153		42,214		47,300	47,300	47,300
340 Travel	7,114	9,486		4,700		3,700	3,700	3,700
350 Communication	7,715	9,806		7,700		6,600	6,600	6,600
380 Non-Instructional Professional and Technical Services	4,968	7,326		2,000		2,200	2,200	2,200
410 Consumable Supplies and Materials	6,499	12,773		5,100		5,464	5,464	5,464
420 Textbooks	-	1,307		-		-	-	-
460 Non-Consumable Items	14,936	45,123		2,600		1,000	1,000	1,000
470 Computer Software	1,035	48,935		1,700		6,000	6,000	6,000
480 Computer Hardware	4,535	2,219		-		-	-	-
640 Dues and Fees	3,815	730		2,000		4,000	4,000	4,000
650 Insurance and Judgements	650	-		-		-	-	-
Total Service Direction, Student Support Services	1,170,459	1,675,114	10.97	1,794,008	9.73	1,901,088	1,901,088	1,901,088
2210 - Improvement of Instruction Services								
111 Licensed Salaries	191,381	41,775	1.60	147,324	1.00	78,925	78,925	78,925
112 Classified Salaries	177,461	174,750	3.15	162,703	1.00	58,760	58,760	58,760
113 Administrators	125,086	15,808	1.00	153,000	1.60	246,445	246,445	246,445
114 Managerial - Classified	-	-	0.50	34,420	0.50	37,313	37,313	37,313
123 Temporary - Licensed	14,910	2,600	-	-	-	-	-	-
124 Temporary - Classified	-	584	-	-	-	-	-	-

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	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
130 Additional Salary	-	-	-	-	-	1,800	1,800	1,800
210 Public Employees Retirement System	157,069	69,089		157,763		131,955	131,955	131,955
220 Social Security Administration	38,064	17,903		38,055		34,414	34,414	34,414
230 Other Required Payroll Costs	7,365	2,239		8,958		4,987	4,987	4,987
240 Contractual Employee Benefits	97,301	38,138		64,349		80,330	80,330	80,330
310 Instructional, Professional and Technical Services	62,261	143,755		182,049		105,795	105,795	105,795
320 Property Services	4,872	3,590		3,173		3,300	3,300	3,300
340 Travel	8,435	9,952		8,550		3,550	3,550	3,550
350 Communication	8,324	6,281		7,750		7,050	7,050	7,050
380 Non-Instructional Professional and Technical Services	215,546	111,486		160,000		95,000	95,000	95,000
410 Consumable Supplies and Materials	16,063	17,151		8,700		7,044	7,044	7,044
420 Textbooks	3,398	-		-		-	-	-
460 Non-Consumable Items	2,216	999		1,000		2,000	2,000	2,000
470 Computer Software	9,574	17,471		9,500		7,000	7,000	7,000
480 Computer Hardware	4,516	348		-		1,000	1,000	1,000
640 Dues and Fees	1,897	1,417		1,500		500	500	500
650 Insurance and Judgements	-	86,148		-		-	-	-
Total Improvement of Instruction Services	1,145,739	761,484	6.25	1,148,793	4.10	907,167	907,167	907,167
2220 - Educational Media Services								
111 Licensed Salaries	36,781	46,424	0.50	40,341	1.00	55,519	55,519	55,519
210 Public Employees Retirement System	11,890	11,057		13,155		16,500	16,500	16,500
220 Social Security Administration	2,693	3,446		3,086		4,247	4,247	4,247
230 Other Required Payroll Costs	515	485		725		658	658	658
240 Contractual Employee Benefits	16,156	12,657		17,428		16,076	16,076	16,076
310 Instructional, Professional and Technical Services	-	-		400		-	-	-
320 Property Services	357	222		254		300	300	300
340 Travel	814	1,432		900		1,200	1,200	1,200

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	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
350 Communication	-	-		120		120	120	120
410 Consumable Supplies and Materials	-	-		100		-	-	-
470 Computer Software	13,961	12,923		13,500		15,000	15,000	15,000
640 Dues and Fees	-	-		200		-	-	-
Total Educational Media Services	83,167	88,647	0.50	90,209	1.00	109,620	109,620	109,620
2240 - Instructional Staff Development								
310 Instructional, Professional and Technical Services	207,584	239,202		206,000		570,343	570,343	570,343
410 Consumable Supplies and Materials	-	-		-		2,500	2,500	2,500
Total Instructional Staff Development	207,584	239,202	-	206,000	-	572,843	572,843	572,843
2310 - Board of Education Services								
340 Travel	10,688	42,650		17,300		10,200	10,200	10,200
350 Communication	836	140		750		325	325	325
380 Non-Instructional Professional and Technical Services	128,733	203,689		122,000		269,500	269,500	269,500
410 Consumable Supplies and Materials	2,860	4,921		4,500		4,500	4,500	4,500
460 Non-Consumable Items	-	-		150		-	-	-
470 Computer Software	-	-		-		100	100	100
640 Dues and Fees	25,331	27,038		29,000		50,000	50,000	50,000
650 Insurance and Judgements	80,958	85,205		91,000		102,500	102,500	102,500
Total Board of Education Services	249,407	363,643	-	264,700	-	437,125	437,125	437,125
2320 - Executive Administration Services								
112 Classified Salaries	-	4,968	-	5,377	0.25	16,749	16,749	16,749
113 Administrators	158,496	168,618	1.00	177,049	1.00	185,016	185,016	185,016
114 Managerial - Classified	55,762	65,792	0.80	69,082	0.80	72,190	72,190	72,190
123 Temporary - Licensed	-	11,163	-	-	-	-	-	-
130 Additional Salary	480	480	-	480	-	600	600	600
210 Public Employees Retirement System	69,879	77,695		82,173		77,783	77,783	77,783
220 Social Security Administration	15,315	18,088		18,232		21,942	21,942	21,942
230 Other Required Payroll Costs	2,998	2,425		3,832		3,238	3,238	3,238

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	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
240 Contractual Employee Benefits	51,418	54,902		57,096		63,268	63,268	63,268
310 Instructional, Professional and Technical Services	-	25,324		-		-	-	-
320 Property Services	1,284	800		965		1,000	1,000	1,000
340 Travel	8,686	11,509		8,250		7,250	7,250	7,250
350 Communication	1,202	2,403		2,255		1,230	1,230	1,230
380 Non-Instructional Professional and Technical Services	3,047	18,411		40,000		6,500	6,500	6,500
410 Consumable Supplies and Materials	3,500	13,955		14,000		14,000	14,000	14,000
460 Non-Consumable Items	827	261		-		1,000	1,000	1,000
470 Computer Software	1,131	2,753		1,800		3,500	3,500	3,500
640 Dues and Fees	6,985	7,612		8,000		6,300	6,300	6,300
650 Insurance and Judgements	-	18,000		-		-	-	-
Total Executive Administration Services	381,008	505,157	1.80	488,590	2.05	481,566	481,566	481,566
2520 - Fiscal Services								
112 Classified Salaries	112,744	105,312	2.00	115,107	2.00	122,866	122,866	122,866
113 Administrators	139,230	147,408	1.00	154,778	1.00	161,743	161,743	161,743
114 Managerial - Classified	42,744	67,875	1.00	70,523	1.00	73,697	73,697	73,697
124 Temporary - Classified	21,683	19,159	-	-	-	-	-	-
130 Additional Salary	-	-	-	-	-	7,200	7,200	7,200
210 Public Employees Retirement System	95,553	100,245		107,477		115,145	115,145	115,145
220 Social Security Administration	23,121	25,332		26,041		27,961	27,961	27,961
230 Other Required Payroll Costs	5,110	3,292		6,137		4,355	4,355	4,355
240 Contractual Employee Benefits	53,970	47,178		48,879		31,223	31,223	31,223
310 Instructional, Professional and Technical Services	187	2,072		500		1,000	1,000	1,000
320 Property Services	3,122	2,089		1,977		2,100	2,100	2,100
340 Travel	-	9		450		2,000	2,000	2,000
350 Communication	3,683	4,232		3,900		5,300	5,300	5,300
380 Non-Instructional Professional and Technical Services	3,802	13,019		200		5,750	5,750	5,750

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	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
410 Consumable Supplies and Materials	1,591	3,519		2,200		5,620	5,620	5,620
460 Non-Consumable Items	399	119		400		1,000	1,000	1,000
470 Computer Software	98	1,087		7,900		16,000	16,000	16,000
640 Dues and Fees	5,029	5,722		4,500		6,000	6,000	6,000
Total Fiscal Services	512,065	547,669	4.00	550,970	4.00	588,960	588,960	588,960
2540 - Operation and Maintenance of Plant Services								
112 Classified Salaries	91,313	116,255	2.50	113,922	2.50	119,631	119,631	119,631
113 Administrators	96,059	109,261	1.00	119,524	1.00	130,125	130,125	130,125
114 Managerial - Classified	13,940	16,448	0.20	17,270	0.20	18,048	18,048	18,048
124 Temporary - Classified	17,350	-	-	-	-	-	-	-
210 Public Employees Retirement System	63,557	68,502		75,129		80,104	80,104	80,104
220 Social Security Administration	16,977	19,082		19,180		22,267	22,267	22,267
230 Other Required Payroll Costs	22,292	30,875		26,915		9,171	9,171	9,171
240 Contractual Employee Benefits	47,967	48,122		49,382		57,533	57,533	57,533
310 Instructional, Professional and Technical Services	768	-		-		-	-	-
320 Property Services	330,922	758,484		325,569		332,400	332,400	332,400
340 Travel	185	-		400		400	400	400
350 Communication	8,907	8,104		9,900		9,700	9,700	9,700
380 Non-Instructional Professional and Technical Services	84,360	184,937		94,000		100,000	100,000	100,000
410 Consumable Supplies and Materials	49,303	37,640		46,500		45,348	45,348	45,348
460 Non-Consumable Items	40,016	80,271		45,500		51,984	51,984	51,984
470 Computer Software	2,404	3,448		2,000		1,000	1,000	1,000
640 Dues and Fees	23	430		100		300	300	300
650 Insurance and Judgements	52,476	57,916		64,000		90,000	90,000	90,000
Total Operation and Maintenance of Plant Services	938,819	1,539,775	3.70	1,009,291	3.70	1,068,011	1,068,011	1,068,011
2570 - Internal Services								
112 Classified Salaries	28,347	32,184	1.00	33,295	1.00	45,377	45,377	45,377
210 Public Employees Retirement System	5,064	9,017		9,912		13,486	13,486	13,486
220 Social Security Administration	2,167	2,462		2,547		3,471	3,471	3,471

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			FTE	Budget	FTE	Proposed	Approved	Adopted
230 Other Required Payroll Costs	4,564	5,053		5,492		4,181	4,181	4,181
240 Contractual Employee Benefits	8,140	7,757		8,033		8,431	8,431	8,431
310 Instructional, Professional and Technical Services	149	-		-		-	-	-
320 Property Services	14,858	10,445		4,698		3,800	3,800	3,800
350 Communication	770	510		500		550	550	550
410 Consumable Supplies and Materials	2,617	3,434		2,900		3,050	3,050	3,050
470 Computer Software	-	262		-		100	100	100
Total Internal Services	66,676	71,123	1.00	67,376	1.00	82,447	82,447	82,447
2630 - Information Services								
124 Temporary - Classified	900	150	-	-	-	-	-	-
210 Public Employees Retirement System	-	24		-		-	-	-
220 Social Security Administration	69	11		-		-	-	-
230 Other Required Payroll Costs	13	2		-		-	-	-
Total Information Services	981	188	-	-	-	-	-	-
2640 - Staff Services								
112 Classified Salaries	33,986	65,130	1.00	56,202	0.50	30,670	30,670	30,670
113 Administrators	148,624	140,868	1.00	146,078	1.00	152,659	152,659	152,659
114 Managerial - Classified	64,865	77,417	2.00	144,005	2.00	153,036	153,036	153,036
124 Temporary - Classified	-	21,422	-	-	-	-	-	-
210 Public Employees Retirement System	68,818	60,846		105,398		107,587	107,587	107,587
220 Social Security Administration	18,553	22,381		26,491		27,675	27,675	27,675
230 Other Required Payroll Costs	18,123	8,274		21,242		16,462	16,462	16,462
240 Contractual Employee Benefits	37,827	52,468		58,373		70,593	70,593	70,593
310 Instructional, Professional and Technical Services	15,995	8,612		8,000		4,700	4,700	4,700
320 Property Services	1,712	1,512		2,031		2,100	2,100	2,100
340 Travel	7,330	48,378		2,800		1,700	1,700	1,700
350 Communication	28,996	9,558		18,600		9,200	9,200	9,200

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
380 Non-Instructional Professional and Technical Services	82,039	100,789		20,000		75,000	75,000	75,000
390 Other General Professional and Technological Services	2,493	3,047		2,700		2,000	2,000	2,000
410 Consumable Supplies and Materials	8,907	15,194		5,200		1,629	1,629	1,629
460 Non-Consumable Items	1,512	10,631		200		200	200	200
470 Computer Software	1,594	9,281		40,000		50,000	50,000	50,000
480 Computer Hardware	7,192	9,997		-		-	-	-
640 Dues and Fees	8,347	18,694		10,000		4,500	4,500	4,500
Total Staff Services	556,911	684,499	4.00	667,319	3.50	709,709	709,709	709,709
2660 - Technology Services								
112 Classified Salaries	418,817	426,328	6.10	559,032	6.00	595,208	595,208	595,208
113 Administrators	118,967	140,378	1.00	151,048	1.00	157,845	157,845	157,845
114 Managerial - Classified	-	52,238	1.00	74,689	1.00	81,079	81,079	81,079
210 Public Employees Retirement System	156,081	158,613		235,900		256,278	256,278	256,278
220 Social Security Administration	40,353	46,138		60,035		73,893	73,893	73,893
230 Other Required Payroll Costs	20,915	13,244		24,259		9,360	9,360	9,360
240 Contractual Employee Benefits	128,056	120,397		156,938		154,695	154,695	154,695
310 Instructional, Professional and Technical Services	6,813	10,038		11,000		9,000	9,000	9,000
320 Property Services	46,413	61,729		86,259		34,100	34,100	34,100
340 Travel	5,111	6,146		6,850		8,400	8,400	8,400
350 Communication	274,765	301,358		280,290		297,700	297,700	297,700
380 Non-Instructional Professional and Technical Services	19,047	7,383		21,000		35,000	35,000	35,000
410 Consumable Supplies and Materials	1,159	4,412		2,100		4,069	4,069	4,069
460 Non-Consumable Items	5,734	14,339		6,500		17,500	17,500	17,500
470 Computer Software	33,764	54,455		14,400		103,200	103,200	103,200
480 Computer Hardware	660	-		5,500		17,000	17,000	17,000
640 Dues and Fees	3,386	309		3,200		3,500	3,500	3,500

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Total Technology Services	1,280,041	1,417,506	8.10	1,698,999	8.00	1,857,827	1,857,827	1,857,827
2680 - Interpretation and Translation Services								
310 Instructional, Professional and Technical Services	964,773	1,662,604		1,642,000		1,705,000	1,705,000	1,705,000
Total Interpretation and Translation Services	964,773	1,662,604	-	1,642,000	-	1,705,000	1,705,000	1,705,000
2690 - Other Support Services - Central								
320 Property Services	30,036	26,331		11,419		12,100	12,100	12,100
350 Communication	-	(20)		350		450	450	450
410 Consumable Supplies and Materials	7,718	3,723		8,200		7,701	7,701	7,701
470 Computer Software	-	4,048		-		-	-	-
640 Dues and Fees	-	60		-		-	-	-
Total Other Support Services - Central	37,754	34,142	-	19,969	-	20,251	20,251	20,251
2700 - Supplemental Retirement Program								
240 Contractual Employee Benefits	17,550	11,850		4,800		9,030	9,030	9,030
Total Supplemental Retirement Program	17,550	11,850	-	4,800	-	9,030	9,030	9,030
Total Support Services	8,977,371	11,018,203	53.48	11,697,177	46.58	12,267,969	12,267,969	12,267,969
5200 - Transfers of Funds								
710 Fund Modifications	527,200	459,000		459,000		449,000	449,000	449,000
Total Transfers of Funds	527,200	459,000		459,000		449,000	449,000	449,000
5300 - Apportionment of Funds by ESD								
720 Transits	6,798,480	4,755,555		3,410,163		3,297,987	3,297,987	3,297,987
Total Apportionment of Funds by ESD	6,798,480	4,755,555		3,410,163		3,297,987	3,297,987	3,297,987
Total Other Uses	7,325,680	5,214,555		3,869,163		3,746,987	3,746,987	3,746,987
6000 - Contingencies								
810 Planned Reserve	-	-		2,415,956		1,265,842	1,265,842	1,265,842

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Total Contingencies	-	-		2,415,956		1,265,842	1,265,842	1,265,842
7000 - Unappropriated Ending Fund Balance								
820 Reserved for Next Year	-	-		600,000		800,000	800,000	800,000
Total Unappropriated Ending Fund Balance	-	-		600,000		800,000	800,000	800,000
TOTAL REQUIREMENTS	24,208,170	27,986,695	215.28	31,056,300	205.95	31,373,479	31,373,479	31,373,479

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - REQUIREMENTS BY SERVICE AREA
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Services to Students with Special Needs								
Life Skills and Intensive Services Program	7,322,671	11,813,475	154.59	12,410,241	148.30	13,086,144	13,086,144	13,086,144
Lane School Program	2,135,265	2,258,626	20.41	2,219,689	22.68	2,555,496	2,555,496	2,555,496
Behavior Consultant Services	334,997	350,384	3.45	464,257	1.15	174,117	174,117	174,117
School Psychologist Services	287,760	275,522	1.05	457,475	0.65	247,248	247,248	247,248
Augmentative Communication Services	111,185	145,911	0.93	131,239	1.58	238,028	238,028	238,028
Speech Pathology Services	372,272	475,193	5.16	675,176	3.33	534,704	534,704	534,704
Other Contracted Services	1,169,488	1,949,711	1.91	1,939,671	2.00	2,052,251	2,052,251	2,052,251
Total Services to Students with Special Needs	11,733,638	17,268,821	187.49	18,297,746	179.68	18,887,988	18,887,988	18,887,988
School Improvement Services								
School Improvement	653,587	330,733	4.00	600,185	2.10	571,791	571,791	571,791
Career and Technical Education	184,809	184,939	2.00	178,608	1.75	192,006	192,006	192,006
Innovation/Projects	113,520	95,589	-	165,000	-	165,000	165,000	165,000
Promise Programs	123,822	80,223	0.25	135,000	0.25	73,370	73,370	73,370
Connected Lane County	70,000	70,000	-	70,000	-	70,000	70,000	70,000
Professional Development	204,209	237,202	-	202,000	-	563,343	563,343	563,343
Total School Improvement Services	1,349,947	998,686	6.25	1,350,793	4.10	1,635,510	1,635,510	1,635,510
Technology Services								
Infrastructural Technology	974,289	1,045,796	4.35	1,237,296	4.45	1,352,591	1,352,591	1,352,591
Total Technology Services	974,289	1,045,796	4.35	1,237,296	4.45	1,352,591	1,352,591	1,352,591
Administrative Support Services								
Superintendent Services	-	14,963	-	-	-	-	-	-
Business Services	73,600	70,800	0.15	42,800	0.33	40,000	40,000	40,000
Courier Services	66,676	71,123	1.00	67,376	1.00	82,447	82,447	82,447
Home Schooling	34,153	39,633	0.35	31,535	0.30	35,874	35,874	35,874
Library Services	83,167	88,647	0.50	90,209	1.00	109,620	109,620	109,620
Attendance and Truancy Services	17,179	11,827	0.05	17,146	0.05	5,541	5,541	5,541
Communications Services	981	188	-	-	-	-	-	-
Nursing Services	125,000	38,285	-	82,522	0.63	88,388	88,388	88,388

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - REQUIREMENTS BY SERVICE AREA
JULY 1, 2024 - JUNE 30, 2025**

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Total Administrative Support Services	400,755	335,467	2.05	331,588	3.31	361,869	361,869	361,869
Administration	2,951,061	3,582,370	15.14	3,412,758	14.41	3,771,693	3,771,693	3,771,693
Transits to Districts	6,798,480	4,755,555	-	3,410,163	-	3,297,987	3,297,987	3,297,987
Contingencies	-	-	-	2,415,956	-	1,265,842	1,265,842	1,265,842
Unappropriated Ending Fund Balance	-	-	-	600,000	-	800,000	800,000	800,000
TOTAL REQUIREMENTS	24,208,170	27,986,695	215.28	31,056,300	205.95	31,373,479	31,373,479	31,373,479

**LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - SERVICE AREA DESCRIPTIONS
JULY 1, 2024 TO JUNE 30, 2025**

SERVICES TO STUDENTS WITH SPECIAL NEEDS

Life Skills Services & Intensive Services Program

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.

Lane School Program

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 Consultant Services

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

School Psychologist Services

School Psychologist 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.

Speech Pathology Services

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - SERVICE AREA DESCRIPTIONS
JULY 1, 2024 TO JUNE 30, 2025

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

Augmentative Communication Services

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 Contracted 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 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.

SCHOOL IMPROVEMENT SERVICES

School Improvement

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

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - SERVICE AREA DESCRIPTIONS
JULY 1, 2024 TO JUNE 30, 2025

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 and Coaching

Content specialists and staff work with districts to review and adopt curriculum materials, analyze achievement and discipline and 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.

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

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - SERVICE AREA DESCRIPTIONS
JULY 1, 2024 TO JUNE 30, 2025

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.

Promise Programs

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

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.

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - SERVICE AREA DESCRIPTIONS
JULY 1, 2024 TO JUNE 30, 2025

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 (i.e. e-rate);
- Internship hiring and placement for college students into an education technology environment;

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 and 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.

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND REQUIREMENTS - SERVICE AREA DESCRIPTIONS
JULY 1, 2024 TO JUNE 30, 2025

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 and Truancy Services

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 districts.

Communications Services

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

Nursing 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.

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - REQUIREMENTS BY COST CENTER
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Administration								
010 Board of Education	249,407	363,643	-	264,700	-	437,125	437,125	437,125
011 Office of Superintendent	381,008	490,194	1.90	488,590	2.05	487,066	487,066	487,066
012 Human Resources	577,836	698,349	4.00	676,119	3.50	722,739	722,739	722,739
013 Business Services	512,065	547,669	4.00	550,970	4.00	588,960	588,960	588,960
014 Facilities - Main Campus	854,603	1,042,981	2.14	921,140	2.14	984,656	984,656	984,656
015 Central Technology	411,988	476,192	3.25	534,070	3.05	570,895	570,895	570,895
019 Central Services	37,754	34,142	-	19,969	-	20,251	20,251	20,251
080 Home Schooling	34,153	39,633	0.35	31,535	0.30	35,874	35,874	35,874
Total Administration	3,058,814	3,692,803	15.64	3,487,093	15.04	3,847,567	3,847,567	3,847,567
Core Services								
110 Infrastructural Technology	974,289	1,045,796	4.35	1,237,296	4.45	1,352,591	1,352,591	1,352,591
224 School Improvement	653,587	330,733	4.00	600,185	2.10	571,791	571,791	571,791
226 Career and Technical Education	184,809	184,939	2.00	178,608	1.75	192,006	192,006	192,006
500 Innovation/Projects	113,520	95,589	-	165,000	-	165,000	165,000	165,000
510 Promise Programs	123,822	80,223	0.25	135,000	0.25	73,370	73,370	73,370
520 Connected Lane County	70,000	70,000	-	70,000	-	70,000	70,000	70,000
Total Core Services	2,120,028	1,807,280	10.60	2,386,089	8.55	2,424,757	2,424,757	2,424,757
Flex Services								
017 Facilities - Westmoreland	411,340	339,089	0.75	314,643	0.75	312,320	312,320	312,320
300 Special Education Direction	294,715	419,114	1.90	360,904	1.95	405,866	405,866	405,866
310 School Psychologist Services	287,760	275,522	1.05	457,475	0.65	247,248	247,248	247,248
330 Life Skills Program	6,713,865	10,849,473	148.45	11,681,157	139.34	11,625,849	11,625,849	11,625,849
335 Intensive Services Program	193,762	472,120	4.22	296,459	7.00	990,382	990,382	990,382
360 Lane School Program	1,844,254	1,992,305	19.67	1,976,768	21.94	2,307,225	2,307,225	2,307,225
362 Behavior Consultant Services	334,997	350,384	3.45	464,257	1.15	174,117	174,117	174,117
380 Direction Service	80,428	82,433	-	85,664	-	86,604	86,604	86,604
385 Augmentative Communication Services	111,185	145,911	0.93	131,239	1.58	238,028	238,028	238,028
390 Speech Pathology Services	372,272	475,193	5.16	675,176	3.33	534,704	534,704	534,704
395 Other Contracted Services	1,089,060	1,851,356	1.91	1,854,007	2.00	1,965,647	1,965,647	1,965,647

LANE EDUCATION SERVICE DISTRICT
GENERAL FUND - REQUIREMENTS BY COST CENTER
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
410 Courier Services	66,676	71,123	1.00	67,376	1.00	82,447	82,447	82,447
430 Attendance and Truancy Services	17,179	11,827	0.05	17,146	0.05	5,541	5,541	5,541
450 Superintendent Services	-	14,963	-	-	-	-	-	-
500 Library Services	83,167	88,647	0.50	90,209	1.00	109,620	109,620	109,620
525 Professional Development	204,209	237,202	-	202,000	-	563,343	563,343	563,343
526 Communications Services	981	188	-	-	-	-	-	-
527 Nursing Services	125,000	38,285	-	82,522	0.63	88,388	88,388	88,388
528 Youth Transition Program (YTP) Services	-	15,922	-	-	-	-	-	-
530 Transits to Districts	6,798,480	4,755,555	-	3,410,163	-	3,297,987	3,297,987	3,297,987
Total Flex Services	19,029,329	22,486,611	189.04	22,167,162	182.36	23,035,313	23,035,313	23,035,313
Contingencies	-	-		2,415,956		1,265,842	1,265,842	1,265,842
Unappropriated Ending Fund Balance	-	-		600,000		800,000	800,000	800,000
TOTAL REQUIREMENTS	24,208,170	27,986,695	215.28	31,056,300	205.95	31,373,479	31,373,479	31,373,479



SPECIAL REVENUE FUND



LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - SUMMARY OF RESOURCES AND REQUIREMENTS
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Resources								
1000 Local Sources	3,448,576	3,147,701		2,755,510		4,062,000	4,062,000	4,062,000
3000 State Sources	21,756,270	26,238,534		24,715,000		26,629,500	26,629,500	26,629,500
4000 Federal Sources	8,170,777	7,673,042		7,783,300		8,916,000	8,916,000	8,916,000
5000 Other Sources	678,249	1,088,049		1,203,000		357,500	357,500	357,500
Total Resources	34,053,872	38,147,326		36,456,810		39,965,000	39,965,000	39,965,000
Requirements								
100 Salaries	5,678,258	6,264,491	85.88	6,364,440	85.43	6,887,637	6,887,637	6,887,637
200 Associated Payroll Costs	2,995,641	3,360,292		3,560,782		4,110,181	4,110,181	4,110,181
300 Purchased Services	2,707,678	4,981,784		3,763,705		3,775,600	3,775,600	3,775,600
400 Supplies and Materials	797,067	1,252,435		946,565		1,696,288	1,696,288	1,696,288
500 Capital Outlay	648,186	765,357		1,034,000		305,000	305,000	305,000
600 Other Objects	662,674	970,734		739,898		1,084,970	1,084,970	1,084,970
700 Transfers	19,635,504	19,386,155		20,047,420		22,105,324	22,105,324	22,105,324
Total Requirements	33,125,007	36,981,247	85.88	36,456,810	85.43	39,965,000	39,965,000	39,965,000
ENDING FUND BALANCE	928,865	1,166,079		-		-	-	-

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - RESOURCES BY SOURCE
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Revenue from Local Sources								
1920 Contributions, Donations, and General Fundraising from Private Sources	296,707	269,174		3,000		481,000	481,000	481,000
1940 Services Provided Other Local Education Agencies	2,120,957	2,670,156		2,632,510		3,490,000	3,490,000	3,490,000
1980 Fees Charged to Grants	25,071	-		-		-	-	-
1990 Miscellaneous	1,005,841	208,371		120,000		91,000	91,000	91,000
Total Revenue from Local Sources	3,448,576	3,147,701		2,755,510		4,062,000	4,062,000	4,062,000
3000 - Revenue from State Sources								
3299 Other Restricted Grants-in-aid	21,756,270	26,238,534		24,715,000		26,629,500	26,629,500	26,629,500
Total Revenue from State Sources	21,756,270	26,238,534		24,715,000		26,629,500	26,629,500	26,629,500
4000 - Revenue from Federal Sources								
4300 Restricted Revenue Direct from the Federal Government	-	4,160		260,000		110,000	110,000	110,000
4500 Restricted Revenue From the Federal Government Through the State	7,244,743	7,583,177		7,371,000		8,701,000	8,701,000	8,701,000
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	921,667	82,042		148,000		100,000	100,000	100,000
4900 Revenue for/on Behalf of the District	4,367	3,663		4,300		5,000	5,000	5,000
Total Revenue from Federal Sources	8,170,777	7,673,042		7,783,300		8,916,000	8,916,000	8,916,000
5000 - Revenue from Other Sources								
5200 Interfund Transfers	154,481	159,185		174,000		166,500	166,500	166,500
5400 Beginning Fund Balances	523,768	928,865		1,029,000		191,000	191,000	191,000
Total Revenue from Other Sources	678,249	1,088,049		1,203,000		357,500	357,500	357,500
TOTAL RESOURCES	34,053,872	38,147,326		36,456,810		39,965,000	39,965,000	39,965,000

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
100 - Salaries								
111 Licensed Salaries	1,821,827	2,686,408	31.73	2,749,576	32.23	2,853,487	2,853,487	2,853,487
112 Classified Salaries	2,245,271	2,210,876	49.46	2,469,009	47.22	2,765,742	2,765,742	2,765,742
113 Administrators	417,286	508,090	4.16	522,415	5.15	717,612	717,612	717,612
114 Managerial - Classified	68,058	65,020	0.53	36,341	0.53	39,179	39,179	39,179
123 Temporary - Licensed	385,985	610,132	-	509,900	0.30	289,633	289,633	289,633
124 Temporary - Classified	415,930	178,765	-	72,000	-	150,000	150,000	150,000
130 Additional Salary	323,900	5,200	-	5,200	-	71,984	71,984	71,984
Total Salaries	5,678,258	6,264,491	85.88	6,364,440	85.43	6,887,637	6,887,637	6,887,637
200 - Associated Payroll Costs								
210 Public Employees Retirement System	1,468,968	1,662,693		1,803,216		2,105,148	2,105,148	2,105,148
220 Social Security Administration	430,586	474,102		454,872		604,456	604,456	604,456
230 Other Required Payroll Costs	91,369	112,789		108,516		81,684	81,684	81,684
240 Contractual Employee Benefits	1,004,717	1,110,707		1,194,178		1,318,893	1,318,893	1,318,893
Total Associated Payroll Costs	2,995,641	3,360,292		3,560,782		4,110,181	4,110,181	4,110,181
300 - Purchased Services								
310 Instructional, Professional and Technical Services	1,043,234	2,238,553		2,238,456		2,273,000	2,273,000	2,273,000
320 Property Services	76,714	80,473		34,429		47,300	47,300	47,300
330 Student Transportation Services	56,548	34,948		38,000		-	-	-
340 Travel	242,209	339,478		187,430		191,400	191,400	191,400
350 Communication	165,038	276,020		121,690		54,800	54,800	54,800
374 Other Tutition	191,453	380,804		225,000		425,000	425,000	425,000
380 Non-Instructional Professional and Technical Services	932,481	1,631,508		907,700		784,100	784,100	784,100
390 Other General Professional and Technological Services	-	-		11,000		-	-	-
Total Purchased Services	2,707,678	4,981,784		3,763,705		3,775,600	3,775,600	3,775,600
400 - Supplies and Materials								

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
410 Consumable Supplies and Materials	431,560	566,593		339,190		1,107,442	1,107,442	1,107,442
420 Textbooks	74,468	63,030		30,700		23,100	23,100	23,100
430 Library Books	-	11,219		-		-	-	-
450 Food	4,367	3,663		4,300		5,000	5,000	5,000
460 Non-Consumable Items	131,611	167,612		226,674		215,843	215,843	215,843
470 Computer Software	102,883	354,172		261,700		269,000	269,000	269,000
480 Computer Hardware	52,178	86,146		84,000		75,903	75,903	75,903
Total Supplies and Materials	797,067	1,252,435		946,565		1,696,288	1,696,288	1,696,288
500 - Capital Outlay								
540 Depreciable Equipment	6,035	67,027		90,000		100,000	100,000	100,000
550 Depreciable Technology	50,098	-		704,000		205,000	205,000	205,000
590 Other Capital Outlay	592,053	698,330		240,000		-	-	-
Total Capital Outlay	648,186	765,357		1,034,000		305,000	305,000	305,000
600 - Other Objects								
640 Dues and Fees	36,706	30,668		15,500		19,100	19,100	19,100
650 Insurance and Judgements	1,175	-		-		-	-	-
690 Grant Indirect Charges	624,793	940,066		724,398		1,065,870	1,065,870	1,065,870
Total Other Objects	662,674	970,734		739,898		1,084,970	1,084,970	1,084,970
700 - Transfers								
710 Fund Modifications	-	-		-		2,500	2,500	2,500
720 Transits	19,635,504	19,386,155		20,047,420		22,102,824	22,102,824	22,102,824
Total Transfers	19,635,504	19,386,155		20,047,420		22,105,324	22,105,324	22,105,324
TOTAL REQUIREMENTS	33,125,007	36,981,247	85.88	36,456,810	85.43	39,965,000	39,965,000	39,965,000

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Instruction								
1140 Pre-Kindergarten Programs	9,233	767	-	-	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	337,203	486,733	2.33	733,657	3.40	1,096,214	1,096,214	1,096,214
1250 Less Restrictive Programs for Students with Disabilities	1,135,436	1,385,315	10.00	1,481,432	8.00	1,265,303	1,265,303	1,265,303
1280 Alternative Education	-	-	-	-	2.00	162,500	162,500	162,500
1293 Migrant Education	583,216	721,057	2.20	572,998	0.50	148,750	148,750	148,750
1294 Youth Corrections Education	356,559	501,195	4.10	588,465	3.20	569,352	569,352	569,352
1400 Summer School Programs	-	2,090	-	-	0.05	10,716	10,716	10,716
Total Instruction	2,421,647	3,097,157	18.63	3,376,551	17.15	3,252,835	3,252,835	3,252,835
2000 - Support Services								
2110 Attendance and Social Work Services	655,950	881,112	6.30	703,002	7.50	867,250	867,250	867,250
2120 Guidance Services	1,171,259	897,273	2.32	556,500	1.70	325,060	325,060	325,060
2130 Health Services	15,877	21,091	-	40,000	-	55,000	55,000	55,000
2150 Speech Pathology and Audiology Services	-	7,274	-	-	-	3,000	3,000	3,000
2190 Service Direction, Student Support Services	112,390	128,957	0.41	127,727	0.58	179,248	179,248	179,248
2210 Improvement of Instruction Services	3,801,951	5,349,770	21.00	4,496,020	19.63	5,863,092	5,863,092	5,863,092
2240 Instructional Staff Development	2,232,583	3,581,605	9.88	3,325,000	9.43	3,728,371	3,728,371	3,728,371
2540 Operation and Maintenance of Plant Services	645,817	763,749	-	500,000	-	110,000	110,000	110,000
2550 Student Transportation Services	-	5,729	-	-	-	-	-	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services	-	41,658	-	-	-	-	-	-
2640 Staff Services	423,404	171,385	-	24,000	-	74,284	74,284	74,284
2660 Technology Services	170,926	259,864	1.00	916,980	1.00	366,536	366,536	366,536
2680 Interpretation and Translation Services	1,789,995	2,325,014	26.34	2,272,310	28.44	2,960,000	2,960,000	2,960,000
Total Support Services	11,020,153	14,434,480	67.25	12,961,539	68.28	14,531,841	14,531,841	14,531,841
3000 - Enterprise and Community Services								
3100 Food Services	47,704	63,455	-	71,300	-	75,000	75,000	75,000

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Total Enterprise and Community Services	47,704	63,455	-	71,300	-	75,000	75,000	75,000
5000 - Other Uses								
5200 Transfers of Funds	-	-		-		2,500	2,500	2,500
5300 Apportionment of Funds by ESD	19,635,504	19,386,155		20,047,420		22,102,824	22,102,824	22,102,824
Total Other Uses	19,635,504	19,386,155		20,047,420		22,105,324	22,105,324	22,105,324
TOTAL REQUIREMENTS	33,125,007	36,981,247	85.88	36,456,810	85.43	39,965,000	39,965,000	39,965,000

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1140 - Pre-Kindergarten Programs								
340 Travel	-	145		-		-	-	-
410 Consumable Supplies and Materials	5,677	575		-		-	-	-
420 Textbooks	319	47		-		-	-	-
460 Non-Consumable Items	3,237	-		-		-	-	-
Total Pre-Kindergarten Programs	9,233	767	-	-	-	-	-	-
1220 - Restrictive Programs for Students with Disabilities								
111 Licensed Salaries	201,504	255,183	2.33	190,853	3.40	299,356	299,356	299,356
112 Classified Salaries	-	30,784	-	-	-	-	-	-
130 Additional Salary	-	-	-	-	-	3,510	3,510	3,510
210 Public Employees Retirement System	60,666	78,222		57,393		92,271	92,271	92,271
220 Social Security Administration	15,298	21,820		14,600		26,728	26,728	26,728
230 Other Required Payroll Costs	2,824	4,939		3,432		3,566	3,566	3,566
240 Contractual Employee Benefits	40,989	54,083		42,570		56,428	56,428	56,428
310 Instructional, Professional and Technical Services	57	399		400,400		500,000	500,000	500,000
320 Property Services	383	431		492		500	500	500
340 Travel	456	1,295		1,500		1,000	1,000	1,000
350 Communication	915	1,148		1,000		2,700	2,700	2,700
380 Non-Instructional Professional and Technical Services	-	550		-		-	-	-
410 Consumable Supplies and Materials	905	265		2,277		6,305	6,305	6,305
420 Textbooks	1,829	2,855		-		100	100	100
460 Non-Consumable Items	1,243	4,157		700		-	-	-
470 Computer Software	67	2,367		2,100		2,500	2,500	2,500
640 Dues and Fees	3,000	555		-		-	-	-
690 Grant Indirect Charges	7,067	27,680		16,339		101,250	101,250	101,250
Total Restrictive Programs for Students with Disabilities	337,203	486,733	2.33	733,657	3.40	1,096,214	1,096,214	1,096,214

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1250 - Less Restrictive Programs for Students with Disabilities								
111 Licensed Salaries	615,628	654,746	9.00	719,149	8.00	662,968	662,968	662,968
112 Classified Salaries	-	21,704	1.00	34,378	-	-	-	-
123 Temporary - Licensed	5,442	9,809	-	-	-	-	-	-
210 Public Employees Retirement System	191,800	199,520		234,168		204,650	204,650	204,650
220 Social Security Administration	46,876	52,051		57,645		56,646	56,646	56,646
230 Other Required Payroll Costs	8,718	11,174		13,552		7,786	7,786	7,786
240 Contractual Employee Benefits	139,484	133,600		152,659		146,354	146,354	146,354
310 Instructional, Professional and Technical Services	14,615	130,175		117,500		106,000	106,000	106,000
320 Property Services	1,480	-		-		-	-	-
340 Travel	6,269	19,072		14,100		15,100	15,100	15,100
350 Communication	8,924	5,960		5,150		12,350	12,350	12,350
374 Other Tuition	175	-		-		-	-	-
380 Non-Instructional Professional and Technical Services	1,965	110		-		-	-	-
390 Other General Professional and Technological Services	-	-		11,000		-	-	-
410 Consumable Supplies and Materials	8,869	5,874		21,500		27,949	27,949	27,949
420 Textbooks	793	448		-		-	-	-
460 Non-Consumable Items	49,493	19,704		13,600		17,000	17,000	17,000
470 Computer Software	120	5,646		5,100		3,500	3,500	3,500
480 Computer Hardware	1,596	2,370		-		5,000	5,000	5,000
640 Dues and Fees	1,076	229		-		-	-	-
690 Grant Indirect Charges	32,113	113,122		81,930		-	-	-
Total Less Restrictive Programs for Students with Disabilities	1,135,436	1,385,315	10.00	1,481,432	8.00	1,265,303	1,265,303	1,265,303
1280 - Alternative Education								
111 Licensed Salaries	-	-	-	-	1.00	56,736	56,736	56,736

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
112 Classified Salaries	-	-	-	-	1.00	36,406	36,406	36,406
210 Public Employees Retirement System	-	-	-	-		28,716	28,716	28,716
220 Social Security Administration	-	-	-	-		8,510	8,510	8,510
230 Other Required Payroll Costs	-	-	-	-		1,110	1,110	1,110
240 Contractual Employee Benefits	-	-	-	-		26,667	26,667	26,667
410 Consumable Supplies and Materials	-	-	-	-		4,356	4,356	4,356
Total Alternative Education	-	-	-	-	2.00	162,500	162,500	162,500
1293 - Migrant Education								
111 Licensed Salaries	-	1,315	-	-	-	-	-	-
112 Classified Salaries	4,513	25,448	1.30	24,048	0.50	41,884	41,884	41,884
113 Administrators	101,205	114,490	0.90	117,131	-	-	-	-
123 Temporary - Licensed	61,637	86,171	-	72,000	-	-	-	-
124 Temporary - Classified	45,742	19,003	-	45,000	-	-	-	-
130 Additional Salary	-	-	-	-	-	838	838	838
210 Public Employees Retirement System	51,834	54,648		69,735		12,697	12,697	12,697
220 Social Security Administration	16,191	18,561		19,751		3,268	3,268	3,268
230 Other Required Payroll Costs	2,961	3,727		6,414		516	516	516
240 Contractual Employee Benefits	23,316	26,709		26,880		4,275	4,275	4,275
310 Instructional, Professional and Technical Services	2,332	85,035		6,400		-	-	-
320 Property Services	3,085	28,414		5,315		4,500	4,500	4,500
330 Student Transportation Services	48,705	26,998		38,000		-	-	-
340 Travel	17,207	15,420		17,600		5,000	5,000	5,000
350 Communication	12,298	11,571		11,700		5,250	5,250	5,250
380 Non-Instructional Professional and Technical Services	79,231	60,887		10,500		-	-	-
410 Consumable Supplies and Materials	80,733	75,464		64,825		9,753	9,753	9,753
420 Textbooks	233	28,886		-		10,000	10,000	10,000
460 Non-Consumable Items	523	-		1,000		-	-	-
470 Computer Software	4,978	2,886		6,000		5,000	5,000	5,000

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
480 Computer Hardware	4,744	-		5,000		-	-	-
640 Dues and Fees	13	1,565		-		-	-	-
690 Grant Indirect Charges	21,734	33,858		25,698		45,770	45,770	45,770
Total Migrant Education	583,216	721,057	2.20	572,998	0.50	148,750	148,750	148,750
1294 - Youth Corrections Education								
111 Licensed Salaries	206,277	252,001	4.00	271,068	3.20	289,891	289,891	289,891
112 Classified Salaries	-	-	0.10	4,314	-	-	-	-
130 Additional Salary	-	-	-	-	-	3,600	3,600	3,600
210 Public Employees Retirement System	59,922	58,564		84,423		90,477	90,477	90,477
220 Social Security Administration	15,926	19,495		21,067		26,682	26,682	26,682
230 Other Required Payroll Costs	2,894	4,012		4,966		3,439	3,439	3,439
240 Contractual Employee Benefits	55,424	63,624		77,677		57,865	57,865	57,865
310 Instructional, Professional and Technical Services	3,580	79,439		45,000		-	-	-
320 Property Services	383	622		711		700	700	700
340 Travel	-	92		1,000		-	-	-
350 Communication	529	535		400		800	800	800
380 Non-Instructional Professional and Technical Services	-	36		-		-	-	-
410 Consumable Supplies and Materials	3,240	4,562		56,460		85,798	85,798	85,798
420 Textbooks	875	667		-		-	-	-
460 Non-Consumable Items	4,642	6,646		13,374		1,000	1,000	1,000
470 Computer Software	440	375		5,400		1,000	1,000	1,000
480 Computer Hardware	2,427	8,811		-		-	-	-
640 Dues and Fees	-	-		1,000		-	-	-
690 Grant Indirect Charges	-	1,714		1,606		8,100	8,100	8,100
Total Youth Corrections Education	356,559	501,195	4.10	588,465	3.20	569,352	569,352	569,352
1400 - Summer School Programs								
112 Classified Salaries	-	-	-	-	0.05	3,819	3,819	3,819

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
210 Public Employees Retirement System	-	-		-		1,135	1,135	1,135
220 Social Security Administration	-	-		-		292	292	292
230 Other Required Payroll Costs	-	-		-		45	45	45
240 Contractual Employee Benefits	-	-		-		425	425	425
410 Consumable Supplies and Materials	-	2,090		-		5,000	5,000	5,000
Total Summer School Programs	-	2,090	-	-	0.05	10,716	10,716	10,716
Total Instruction	2,421,647	3,097,157	18.63	3,376,551	17.15	3,252,835	3,252,835	3,252,835
2110 - Attendance and Social Work Services								
111 Licensed Salaries	-	2,602	-	-	1.00	70,816	70,816	70,816
112 Classified Salaries	302,282	458,546	6.30	427,534	6.50	411,752	411,752	411,752
123 Temporary - Licensed	5,376	15,251	-	-	-	-	-	-
124 Temporary - Classified	7,691	-	-	-	-	-	-	-
130 Additional Salary	-	-	-	-	-	12,625	12,625	12,625
210 Public Employees Retirement System	82,271	128,475		128,873		149,112	149,112	149,112
220 Social Security Administration	23,991	35,981		32,706		43,219	43,219	43,219
230 Other Required Payroll Costs	4,410	7,517		7,760		6,072	6,072	6,072
240 Contractual Employee Benefits	49,284	69,541		72,959		99,646	99,646	99,646
310 Instructional, Professional and Technical Services	150	6,750		-		1,000	1,000	1,000
320 Property Services	6,266	315		-		15,000	15,000	15,000
340 Travel	81,519	32,768		-		7,500	7,500	7,500
350 Communication	1,254	7,622		-		3,500	3,500	3,500
380 Non-Instructional Professional and Technical Services	-	3,106		-		100	100	100
410 Consumable Supplies and Materials	57,954	32,678		-		2,909	2,909	2,909
420 Textbooks	673	17,057		-		1,000	1,000	1,000
460 Non-Consumable Items	65	2,407		-		-	-	-
470 Computer Software	1,400	12,483		-		1,000	1,000	1,000
480 Computer Hardware	329	4,495		-		-	-	-

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
640 Dues and Fees	65	1,573				-	-	-
690 Grant Indirect Charges	30,971	41,944		33,170		42,000	42,000	42,000
Total Attendance and Social Work Services	655,950	881,112	6.30	703,002	7.50	867,250	867,250	867,250
2120 - Guidance Services								
111 Licensed Salaries	-	155,098	-	-	1.00	71,032	71,032	71,032
112 Classified Salaries	237,427	98,873	2.29	122,112	-	-	-	-
113 Administrators	30,901	3,888	0.03	4,076	0.70	93,087	93,087	93,087
124 Temporary - Classified	136,154	-	-	-	-	-	-	-
210 Public Employees Retirement System	70,656	62,939		38,428		50,793	50,793	50,793
220 Social Security Administration	30,701	19,520		9,653		13,939	13,939	13,939
230 Other Required Payroll Costs	9,697	4,226		2,286		1,928	1,928	1,928
240 Contractual Employee Benefits	49,130	48,943		39,204		24,422	24,422	24,422
310 Instructional, Professional and Technical Services	483,270	268,062		217,000		-	-	-
320 Property Services	12,000	-		-		-	-	-
340 Travel	1,130	2,321		3,130		10,000	10,000	10,000
350 Communication	4,145	1,098		-		200	200	200
374 Other Tuition	-	10,012		-		-	-	-
380 Non-Instructional Professional and Technical Services	11,597	70,357		50,000		-	-	-
410 Consumable Supplies and Materials	15,222	5,142		14,870		42,658	42,658	42,658
460 Non-Consumable Items	6,050	18,835		40,000		-	-	-
470 Computer Software	56	-		-		-	-	-
480 Computer Hardware	2,516	16,007		-		-	-	-
540 Depreciable Equipment	-	67,027		-		-	-	-
640 Dues and Fees	909	409		1,000		-	-	-
690 Grant Indirect Charges	69,698	44,518		14,741		17,000	17,000	17,000
Total Guidance Services	1,171,259	897,273	2.32	556,500	1.70	325,060	325,060	325,060
2130 - Health Services								

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
111 Licensed Salaries	-	(131)	-	-	-	-	-	-
112 Classified Salaries	-	7,274	-	-	-	-	-	-
210 Public Employees Retirement System	-	2,070		-		-	-	-
220 Social Security Administration	-	552		-		-	-	-
230 Other Required Payroll Costs	-	101		-		-	-	-
240 Contractual Employee Benefits	-	1,391		-		-	-	-
310 Instructional, Professional and Technical Services	-	-		40,000		35,000	35,000	35,000
340 Travel	-	230		-		-	-	-
380 Non-Instructional Professional and Technical Services	15,877	-		-		-	-	-
410 Consumable Supplies and Materials	-	1,385				18,000	18,000	18,000
460 Non-Consumable Items	-	8,219		-		-	-	-
690 Grant Indirect Charges	-	-		-		2,000	2,000	2,000
Total Health Services	15,877	21,091	-	40,000	-	55,000	55,000	55,000
2150 - Speech Pathology and Audiology Services								
410 Consumable Supplies and Materials	-	73		-		-	-	-
460 Non-Consumable Items	-	6,821		-		3,000	3,000	3,000
470 Computer Software	-	380		-		-	-	-
Total Speech Pathology and Audiology Services	-	7,274	-	-	-	3,000	3,000	3,000
2190 - Service Direction, Student Support Services								
113 Administrators	36,712	49,589	0.38	51,497	0.55	78,638	78,638	78,638
114 Managerial - Classified	1,124	1,830	0.03	1,921	0.03	1,866	1,866	1,866
210 Public Employees Retirement System	12,212	15,816		17,365		25,309	25,309	25,309
220 Social Security Administration	2,865	3,909		4,086		6,218	6,218	6,218
230 Other Required Payroll Costs	529	818		958		942	942	942
240 Contractual Employee Benefits	6,870	7,048		7,316		9,774	9,774	9,774
310 Instructional, Professional and Technical Services	3,050	-		-		-	-	-
320 Property Services	4,126	4,979		4,290		4,400	4,400	4,400

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
340 Travel	-	213		400		600	600	600
350 Communication	-	-		-		500	500	500
380 Non-Instructional Professional and Technical Services	13,080	-		13,000		-	-	-
470 Computer Software	40	-		-		-	-	-
640 Dues and Fees	375	-		-		-	-	-
690 Grant Indirect Charges	31,407	44,755		26,893		51,000	51,000	51,000
Total Service Direction, Student Support Services	112,390	128,957	0.41	127,727	0.58	179,248	179,248	179,248
2210 - Improvement of Instruction Services								
111 Licensed Salaries	460,859	867,456	9.65	959,916	10.63	1,012,485	1,012,485	1,012,485
112 Classified Salaries	643,583	292,849	8.50	426,104	6.10	369,938	369,938	369,938
113 Administrators	200,196	274,398	2.35	281,496	2.40	339,107	339,107	339,107
114 Managerial - Classified	50,200	63,190	0.50	34,420	0.50	37,313	37,313	37,313
123 Temporary - Licensed	147,606	267,183	-	188,900	-	-	-	-
124 Temporary - Classified	206,828	24,731	-	19,000	-	-	-	-
130 Additional Salary			-	-	-	23,400	23,400	23,400
210 Public Employees Retirement System	422,801	475,988		529,725		548,185	548,185	548,185
220 Social Security Administration	130,441	135,473		133,755		156,662	156,662	156,662
230 Other Required Payroll Costs	28,143	40,197		30,931		21,097	21,097	21,097
240 Contractual Employee Benefits	235,947	238,462		286,862		308,248	308,248	308,248
310 Instructional, Professional and Technical Services	137,656	873,955		586,756		1,130,000	1,130,000	1,130,000
320 Property Services	12,087	8,974		7,076		5,200	5,200	5,200
330 Student Transportation Services	7,843	2,222						
340 Travel	79,020	175,668		87,400		93,200	93,200	93,200
350 Communication	68,313	21,718		27,300		2,800	2,800	2,800
374 Other Tuition	-	22,616		20,000		-	-	-
380 Non-Instructional Professional and Technical Services	372,433	551,863		270,200		195,000	195,000	195,000
410 Consumable Supplies and Materials	206,601	339,109		117,592		820,646	820,646	820,646

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
420 Textbooks	65,997	9,509		30,000		10,000	10,000	10,000
430 Library Books	-	11,219		-		-	-	-
460 Non-Consumable Items	25,658	97,748		33,000		164,559	164,559	164,559
470 Computer Software	61,808	193,589		200,200		191,000	191,000	191,000
480 Computer Hardware	18,206	49,607		8,000		10,903	10,903	10,903
540 Depreciable Equipment	6,035	-		-		-	-	-
640 Dues and Fees	29,961	25,906		8,500		11,100	11,100	11,100
650 Insurance and Judgements	1,175	-		-		-	-	-
690 Grant Indirect Charges	182,555	286,140		208,888		412,250	412,250	412,250
Total Improvement of Instruction Services	3,801,951	5,349,770	21.00	4,496,020	19.63	5,863,092	5,863,092	5,863,092
2240 - Instructional Staff Development								
111 Licensed Salaries	337,559	498,138	6.75	608,590	4.00	390,204	390,204	390,204
112 Classified Salaries	98,737	185,054	3.13	184,050	4.13	269,202	269,202	269,202
113 Administrators	-	-	-	-	1.00	132,109	132,109	132,109
114 Managerial - Classified	16,733	-	-	-	-	-	-	-
123 Temporary - Licensed	165,925	231,718	-	249,000	0.30	289,633	289,633	289,633
124 Temporary - Classified	19,515	135,030	-	8,000	-	150,000	150,000	150,000
130 Additional Salary	3,700	-	-	-	-	3,600	3,600	3,600
210 Public Employees Retirement System	168,881	282,699		242,478		377,135	377,135	377,135
220 Social Security Administration	48,537	78,977		60,637		108,257	108,257	108,257
230 Other Required Payroll Costs	9,012	16,989		14,287		14,589	14,589	14,589
240 Contractual Employee Benefits	105,572	152,315		143,130		167,888	167,888	167,888
310 Instructional, Professional and Technical Services	397,414	792,267		821,400		475,000	475,000	475,000
320 Property Services		23,942		4,695		4,800	4,800	4,800
340 Travel	53,806	69,673		59,500		53,000	53,000	53,000
350 Communication	2,806	5,783		3,140		6,700	6,700	6,700
374 Other Tuition	191,278	348,176		205,000		425,000	425,000	425,000
380 Non-Instructional Professional and Technical Services	345,660	418,631		406,000		500,000	500,000	500,000

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
410 Consumable Supplies and Materials	43,592	80,908		57,666		55,755	55,755	55,755
420 Textbooks	3,748	3,608		700		2,000	2,000	2,000
460 Non-Consumable Items	19,016	699		20,000		5,000	5,000	5,000
470 Computer Software	16,844	18,789		21,300		40,000	40,000	40,000
480 Computer Hardware	19,393	2,288		5,000		5,000	5,000	5,000
640 Dues and Fees	846	401		3,500		7,000	7,000	7,000
690 Grant Indirect Charges	164,009	235,520		206,927		246,500	246,500	246,500
Total Instructional Staff Development	2,232,583	3,581,605	9.88	3,325,000	9.43	3,728,371	3,728,371	3,728,371
2540 - Operation and Maintenance of Plant Services								
320 Property Services	26,905	-		-		-	-	-
380 Non-Instructional Professional and Technical Services	13,909	65,418		70,000		10,000	10,000	10,000
460 Non-Consumable Items	12,951	-		90,000		-	-	-
480 Computer Hardware	592,053	698,330		10,000		-	-	-
540 Depreciable Equipment	-	-		90,000		100,000	100,000	100,000
590 Other Capital Outlay	-	-		240,000		-	-	-
Total Operation and Maintenance of Plant Services	645,817	763,749	-	500,000	-	110,000	110,000	110,000
2550 - Student Transportation Services								
330 Student Transportation Services	-	5,729		-		-	-	-
Total Student Transportation Services	-	5,729	-	-	-	-	-	-
2620 - Planning, Research, Development, Evaluation								
320 Property Services	-	2,071		-		-	-	-
340 Travel	-	1,798		-		-	-	-
380 Non-Instructional Professional and Technical Services	-	22,542		-		-	-	-
410 Consumable Supplies and Materials	-	15,247		-		-	-	-
Total Planning, Research, Development, Evaluation	-	41,658	-	-	-	-	-	-
2640 - Staff Services								
130 Additional Salary	320,200	-	-	-	-	-	-	-

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
210 Public Employees Retirement System	67,274	-		-		-	-	-
220 Social Security Administration	24,495	-		-		-	-	-
230 Other Required Payroll Costs	4,620	-		-		-	-	-
310 Instructional, Professional and Technical Services	-	-		-		25,000	25,000	25,000
340 Travel	-	17,983		-		-	-	-
350 Communication	-	130,521		-		-	-	-
380 Non-Instructional Professional and Technical Services	-	19,972		12,000		-	-	-
410 Consumable Supplies and Materials	-	2,909		-		25,000	25,000	25,000
460 Non-Consumable Items	6,815	-		12,000		24,284	24,284	24,284
Total Staff Services	423,404	171,385	-	24,000	-	74,284	74,284	74,284
2660 - Technology Services								
112 Classified Salaries	34,628	48,879	1.00	53,768	1.00	58,760	58,760	58,760
130 Additional Salary	-	-	-	-	-	1,175	1,175	1,175
210 Public Employees Retirement System	6,428	9,635		16,007		17,813	17,813	17,813
220 Social Security Administration	2,648	3,613		4,113		4,585	4,585	4,585
230 Other Required Payroll Costs	3,820	793		978		737	737	737
240 Contractual Employee Benefits	6,309	7,818		8,114		8,466	8,466	8,466
350 Communication	51,478	75,153		60,000		-	-	-
470 Computer Software	15,518	113,972		20,000		20,000	20,000	20,000
480 Computer Hardware	-	-		50,000		50,000	50,000	50,000
550 Depreciable Technology	50,098	-		704,000		205,000	205,000	205,000
Total Technology Services	170,926	259,864	1.00	916,980	1.00	366,536	366,536	366,536
2680 - Interpretation and Translation Services								
112 Classified Salaries	924,101	1,041,465	25.84	1,192,701	27.94	1,573,982	1,573,982	1,573,982
113 Administrators	48,272	65,725	0.50	68,214	0.50	74,671	74,671	74,671
130 Additional Salary	-	5,200	-	5,200	-	23,237	23,237	23,237
210 Public Employees Retirement System	274,224	294,118		384,622		506,857	506,857	506,857

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	72,618	84,148		96,858		149,449	149,449	149,449
230 Other Required Payroll Costs	13,742	18,296		22,952		19,855	19,855	19,855
240 Contractual Employee Benefits	292,393	307,172		336,808		408,438	408,438	408,438
310 Instructional, Professional and Technical Services	1,110	2,470		4,000		1,000	1,000	1,000
320 Property Services	10,000	10,725		11,850		12,200	12,200	12,200
340 Travel	2,801	2,801		2,800		6,000	6,000	6,000
350 Communication	14,378	14,912		13,000		20,000	20,000	20,000
380 Non-Instructional Professional and Technical Services	35,394	358,243		10,000		10,000	10,000	10,000
410 Consumable Supplies and Materials	8,766	311		4,000		3,312	3,312	3,312
460 Non-Consumable Items	1,920	2,329		3,000		1,000	1,000	1,000
470 Computer Software	1,612	3,685		1,600		5,000	5,000	5,000
480 Computer Hardware	2,966	2,568		6,000		5,000	5,000	5,000
640 Dues and Fees	460	30		500		-	-	-
690 Grant Indirect Charges	85,238	110,815		108,205		140,000	140,000	140,000
Total Interpretation and Translation Services	1,789,995	2,325,014	26.34	2,272,310	28.44	2,960,000	2,960,000	2,960,000
Total Support Services	11,020,153	14,434,480	67.25	12,961,539	68.28	14,531,841	14,531,841	14,531,841
3100 - Food Services								
380 Non-Instructional Professional and Technical Services	43,336	59,792		66,000		69,000	69,000	69,000
450 Food	4,367	3,663		4,300		5,000	5,000	5,000
640 Dues and Fees	-	-		1,000		1,000	1,000	1,000
Total Food Services	47,704	63,455	-	71,300	-	75,000	75,000	75,000
Total Enterprise and Community Services	47,704	63,455	-	71,300	-	75,000	75,000	75,000
5200 - Transfers of Funds								
710 Fund Modifications	-	-		-		2,500	2,500	2,500

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2023-24 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Total Transfers of Funds	-	-		-		2,500	2,500	2,500
5300 - Apportionment of Funds by ESD								
720 Transits	19,635,504	19,386,155		20,047,420		22,102,824	22,102,824	22,102,824
Total Apportionment of Funds by ESD	19,635,504	19,386,155		20,047,420		22,102,824	22,102,824	22,102,824
Total Other Uses	19,635,504	19,386,155		20,047,420		22,105,324	22,105,324	22,105,324
TOTAL REQUIREMENTS	33,125,007	36,981,247	85.88	36,456,810	85.43	39,965,000	39,965,000	39,965,000

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY PROGRAM
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
GRANTS AND CONTRACTS								
Early Intervention / Early Childhood Special Ed	18,848,767	18,567,913	0.03	18,951,000	0.03	21,000,000	21,000,000	21,000,000
Oregon Early Childhood Inclusion Initiative	-	-	-	-	-	214,000	214,000	214,000
Regional Inclusive Services	1,331,836	1,497,682	9.63	1,421,000	10.70	1,750,000	1,750,000	1,750,000
Special Ed Regional Technical Assistance Program	-	-	-	-	0.30	75,000	75,000	75,000
Youth Transition Program	587,761	657,909	1.49	691,000	-	-	-	-
Juvenile Detention Education Program	226,628	356,457	1.40	368,000	2.30	514,000	514,000	514,000
State Hospital Program	139,800	144,700	0.97	145,000	1.05	184,000	184,000	184,000
Constructing a Brighter Future	9,450	236,396	-	-	-	-	-	-
CTE Revitalization - Grant Health Science	6,394	212,608	-	-	-	-	-	-
Elevate by Connected Lane County	141,223	-	-	-	-	-	-	-
Oregon BOLI Future Ready Oregon - Construction	-	131,008	0.50	154,000	-	-	-	-
Oregon BOLI Future Ready Oregon - Manufacturing	-	3,399	-	-	-	-	-	-
Perkins	813,794	1,070,631	2.00	1,164,000	1.20	1,000,000	1,000,000	1,000,000
Secondary Career Pathways	5,745	22,005	-	-	-	-	-	-
Team Oregon Build	-	-	-	-	2.00	1,000,000	1,000,000	1,000,000
Workforce Innovation and Opportunity Act	819,496	-	-	-	-	-	-	-
STEM Hub	237,461	199,272	1.30	236,000	0.25	360,000	360,000	360,000
STEM Innovation	121,782	151,173	-	137,000	0.25	300,000	300,000	300,000
Oregon Mathways Initiative	14,000	575,124	0.60	124,000	-	-	-	-
STEM Hub - Computer Science	-	365,258	-	-	1.50	223,000	223,000	223,000
Pathways to Apprenticeship in Computer Science	89,842	64,284	-	-	-	-	-	-
Title I-C Migrant Education Program	1,239,166	1,565,706	8.50	1,276,000	8.00	1,016,000	1,016,000	1,016,000
Title III: Multilingual Language Learners	70,098	91,078	0.10	70,000	0.23	70,000	70,000	70,000
Oregon Binational Teacher Exchange Program	-	42,191	-	-	-	45,000	45,000	45,000
Student Investment Act - District Support	1,162,448	1,966,408	10.00	1,634,000	10.70	2,000,000	2,000,000	2,000,000
Youth Reengagement Program	9,706	169,542	1.10	98,000	-	-	-	-
Governor's Emergency Education Relief Fund	-	36,397	-	-	1.50	163,000	163,000	163,000
Native Youth Wellness	-	174,353	1.00	165,000	2.00	529,000	529,000	529,000
School Safety and Prevention System	-	81,495	-	-	1.00	190,000	190,000	190,000
Western Regional Educator Network	1,789,755	2,852,410	9.25	2,506,000	9.00	3,110,000	3,110,000	3,110,000
Educator Advancement Council - Grow Your Own	366,084	451,257	0.63	730,000	1.13	600,000	600,000	600,000

LANE EDUCATION SERVICE DISTRICT
SPECIAL REVENUE FUND - REQUIREMENTS BY PROGRAM
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
African American Black Student Success	564,512	1,087,585	7.00	1,006,000	-	-	-	-
School Violence Prevention Program	-	4,160	-	260,000	-	110,000	110,000	110,000
Menstrual Dignity Act	-	8,460	-	-	-	20,000	20,000	20,000
Elementary and Secondary School Emergency Relief	1,417,073	1,156,720	1.90	501,000	-	-	-	-
OTHER SERVICES								
Sign Language Interpreter Services	1,789,995	2,325,014	26.36	2,272,310	28.45	2,960,000	2,960,000	2,960,000
Misc Special Education Grants	85,307	50,250		74,000	-	67,000	67,000	67,000
Martin Luther King Jr Education Center	176,819	187,783	1.80	200,700	1.80	265,000	265,000	265,000
HOPE Factory	-	-	-	-	2.00	165,000	165,000	165,000
Research for Better Teaching	52,024	62,401		59,000	-	60,000	60,000	60,000
Misc Curriculum and Staff Development Grants	61,218	159,638	0.33	108,500	0.05	125,000	125,000	125,000
Technology Equipment	117,094	189,125		834,000	-	275,000	275,000	275,000
Connected Lane County	782,027	-		-	-	-	-	-
Child Nutrition Programs	47,704	63,455		71,300	-	75,000	75,000	75,000
EXCESS APPROPRIATION	-	-	-	1,200,000	-	1,500,000	1,500,000	1,500,000
TOTAL REQUIREMENTS	33,125,007	36,981,247	85.88	36,456,810	85.43	39,965,000	39,965,000	39,965,000



DEBT SERVICE FUND



LANE EDUCATION SERVICE DISTRICT
DEBT SERVICE FUND - SUMMARY OF RESOURCES AND REQUIREMENTS
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Resources								
1000 Local Sources	865,061	837,705		838,030		873,155	873,155	873,155
5000 Other Sources	30,979	75,581		48,000		43,700	43,700	43,700
Total Resources	896,040	913,285		886,030		916,855	916,855	916,855
Requirements								
600 Other Objects	820,459	854,566		886,030		916,855	916,855	916,855
Total Requirements	820,459	854,566		886,030		916,855	916,855	916,855
ENDING FUND BALANCE	75,581	58,720		-		-	-	-

LANE EDUCATION SERVICE DISTRICT
DEBT SERVICE FUND - RESOURCES BY SOURCE
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Revenue from Local Sources								
1500 Earnings on Investments	2,505	15,265		16,000		18,000	18,000	18,000
1970 Services Provided Other Funds	862,556	822,440		822,030		855,155	855,155	855,155
Total Revenue from Local Sources	865,061	837,705		838,030		873,155	873,155	873,155
5000 - Revenue from Other Sources								
5400 Beginning Fund Balance	30,979	75,581		48,000		43,700	43,700	43,700
Total Revenue from Other Sources	30,979	75,581		48,000		43,700	43,700	43,700
TOTAL RESOURCES	896,040	913,285		886,030		916,855	916,855	916,855

LANE EDUCATION SERVICE DISTRICT
DEBT SERVICE FUND - REQUIREMENTS BY OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
600 - Other Objects								
610 Redemption of Principal	550,000	615,000		680,000		750,000	750,000	750,000
621 Regular Interest	270,458	239,565		206,000		166,825	166,825	166,825
640 Dues and Fees	1	1		30		30	30	30
Total Other Objects	820,459	854,566		886,030		916,855	916,855	916,855
TOTAL REQUIREMENTS	820,459	854,566	-	886,030	-	916,855	916,855	916,855

LANE EDUCATION SERVICE DISTRICT
DEBT SERVICE FUND - REQUIREMENTS BY FUNCTION
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
2000 - Support Services								
2640 Staff Services	1	1		30		30	30	30
Total Support Services	1	1		30		30	30	30
5000 - Other Uses								
5100 Debt Service	820,458	854,565		886,000		916,825	916,825	916,825
Total Other Uses	820,458	854,565		886,000		916,825	916,825	916,825
TOTAL REQUIREMENTS	820,459	854,566	-	886,030	-	916,855	916,855	916,855

LANE EDUCATION SERVICE DISTRICT
DEBT SERVICE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
2640 - Staff Services								
640 Dues and Fees	1	1		30		30	30	30
Total Staff Services	1	1		30		30	30	30
Total Support Services	1	1		30		30	30	30
5100 - Debt Service								
610 Redemption of Principal	550,000	615,000		680,000		750,000	750,000	750,000
621 Regular Interest	270,458	239,565		206,000		166,825	166,825	166,825
Total Debt Service	820,458	854,565		886,000		916,825	916,825	916,825
Total Other Uses	820,458	854,565		886,000		916,825	916,825	916,825
TOTAL REQUIREMENTS	820,459	854,566	-	886,030	-	916,855	916,855	916,855



CAPITAL PROJECTS FUND



LANE EDUCATION SERVICE DISTRICT
CAPITAL PROJECTS FUND - SUMMARY OF RESOURCES AND REQUIREMENTS
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Resources								
3000 State Sources	2,033,966	-		-		-	-	-
5000 Other Sources	516,576	461,073		335,000		285,000	285,000	285,000
Total Resources	2,550,542	461,073		335,000		285,000	285,000	285,000
Requirements								
300 Purchased Services	232,885	125,338		-		-	-	-
500 Capital Outlay	2,093,332	-		271,925		148,914	148,914	148,914
600 Other Objects	63,067	63,067		63,075		136,086	136,086	136,086
Total Requirements	2,389,284	188,406		335,000		285,000	285,000	285,000
ENDING FUND BALANCE	161,258	272,667		-		-	-	-

LANE EDUCATION SERVICE DISTRICT
CAPITAL PROJECTS FUND - RESOURCES BY SOURCE
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
3000 - Revenue from State Sources								
3299 Other Restricted Grants-in-aid	2,033,966	-		-		-	-	-
Total Revenue from State Sources	2,033,966	-		-		-	-	-
5000 - Revenue from Other Sources								
5200 Interfund Transfers	372,719	299,815		285,000		285,000	285,000	285,000
5400 Beginning Fund Balance	143,857	161,258		50,000		-	-	-
Total Revenue from Other Sources	516,576	461,073		335,000		285,000	285,000	285,000
TOTAL RESOURCES	2,550,542	461,073		335,000		285,000	285,000	285,000

LANE EDUCATION SERVICE DISTRICT
CAPITAL PROJECTS FUND - REQUIREMENTS BY OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
300 - Purchased Services								
320 Property Services	71,777	125,338		-		-	-	-
380 Non-Instructional Professional and Technical Services	161,108	28,372		-		-	-	-
Total Purchased Services	232,885	153,711		-		-	-	-
500 - Capital Outlay								
540 Depreciable Equipment	-	-		-		148,914	148,914	148,914
590 Other Capital Outlay	2,093,332	-		271,925		-	-	-
Total Capital Outlay	2,093,332	-		271,925		148,914	148,914	148,914
600 - Other Objects								
610 Redemption of Principal	39,332	40,682		42,080		98,164	98,164	98,164
621 Regular Interest	23,735	22,386		20,995		37,922	37,922	37,922
Total Other Objects	63,067	63,067		63,075		136,086	136,086	136,086
TOTAL REQUIREMENTS	2,389,284	216,778	-	335,000	-	285,000	285,000	285,000

LANE EDUCATION SERVICE DISTRICT
CAPITAL PROJECTS FUND - REQUIREMENTS BY FUNCTION
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
2000 - Support Services								
2540 Operation and Maintenance of Plant Services	201,878	153,711		271,925		148,914	148,914	148,914
Total Support Services	201,878	153,711		271,925		148,914	148,914	148,914
4000 - Facilities Acquisition and Construction								
4110 Facilities Acquisition and Construction	2,124,339	-		-		-	-	-
Total Facilities Acquisition and Construction	2,124,339	-		-		-	-	-
5000 - Other Uses								
5100 Debt Service	63,067	63,067		63,075		136,086	136,086	136,086
Total Other Uses	63,067	63,067		63,075		136,086	136,086	136,086
TOTAL REQUIREMENTS	2,389,284	216,778	-	335,000	-	285,000	285,000	285,000

LANE EDUCATION SERVICE DISTRICT
CAPITAL PROJECTS FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
2540 - Operation and Maintenance of Plant Services								
320 Property Services	71,777	125,338		-		-	-	-
380 Non-Instructional Professional and Technical Services	-	28,372		-		-	-	-
540 Depreciable Equipment	-	-		-		148,914	148,914	148,914
590 Other Capital Outlay	130,101			271,925		-	-	-
Total Operation and Maintenance of Plant Services	201,878	153,711		271,925		148,914	148,914	148,914
Total Support Services	201,878	153,711		271,925		148,914	148,914	148,914
4110 - Facilities Acquisition and Construction								
380 Non-Instructional Professional and Technical Services	161,108	-		-		-	-	-
590 Other Capital Outlay	1,963,231	-		-		-	-	-
Total Facilities Acquisition and Construction	2,124,339	-		-		-	-	-
Total Facilities Acquisition and Construction	2,124,339	-		-		-	-	-
5100 - Debt Service								
610 Redemption of Principal	39,332	40,682		42,080		98,164	98,164	98,164
621 Regular Interest	23,735	22,386		20,995		37,922	37,922	37,922
Total Debt Service	63,067	63,067		63,075		136,086	136,086	136,086
Total Other Uses	63,067	63,067		63,075		136,086	136,086	136,086
TOTAL REQUIREMENTS	2,389,284	216,778	-	335,000	-	285,000	285,000	285,000



INTERNAL SERVICE FUND



LANE EDUCATION SERVICE DISTRICT
INTERNAL SERVICE FUND - SUMMARY OF RESOURCES AND REQUIREMENTS
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Resources								
1000 Local Sources	317,557	294,659		233,000		252,600	252,600	252,600
5000 Other Sources	508,676	484,071		583,000		182,426	182,426	182,426
Total Resources	826,233	778,730		816,000		435,026	435,026	435,026
Requirements								
400 Supplies and Materials	252,955	195,815		273,000		270,000	270,000	270,000
500 Capital Outlay	93,299	164,841		543,000		165,026	165,026	165,026
Total Requirements	346,254	360,656		816,000		435,026	435,026	435,026
ENDING FUND BALANCE	479,979	418,074		-		-	-	-

LANE EDUCATION SERVICE DISTRICT
INTERNAL SERVICE FUND - RESOURCES BY SOURCE
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Revenue from Local Sources								
1970 Services Provided Other Funds	317,557	294,659		233,000		252,600	252,600	252,600
Total Revenue from State Sources	317,557	294,659		233,000		252,600	252,600	252,600
5000 - Revenue from Other Sources								
5300 Sale of/or Compensation for Loss of Fixed Assets	-	4,092		-		-	-	-
5400 Beginning Fund Balance	508,676	479,979		583,000		182,426	182,426	182,426
Total Revenue from Other Sources	508,676	484,071		583,000		182,426	182,426	182,426
TOTAL RESOURCES	826,233	778,730		816,000		435,026	435,026	435,026

LANE EDUCATION SERVICE DISTRICT
INTERNAL SERVICE FUND - REQUIREMENTS BY OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
400 - Supplies and Materials								
460 Non-Consumable Items	-	918		5,000		10,000	10,000	10,000
470 Computer Software	-	828		5,000		10,000	10,000	10,000
480 Computer Hardware	252,955	194,068		263,000		250,000	250,000	250,000
Total Supplies and Materials	252,955	195,815		273,000		270,000	270,000	270,000
500 - Capital Outlay								
540 Depreciable Equipment	93,299	164,841		543,000		165,026	165,026	165,026
Total Capital Outlay	93,299	164,841		543,000		165,026	165,026	165,026
TOTAL REQUIREMENTS	346,254	360,656	-	816,000	-	435,026	435,026	435,026

LANE EDUCATION SERVICE DISTRICT
INTERNAL SERVICE FUND - REQUIREMENTS BY FUNCTION
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
2000 - Support Services								
2540 Operation and Maintenance of Plant Services	93,299	120,686		343,000		165,026	165,026	165,026
2570 Internal Services	-	44,155		200,000		-	-	-
2660 Technology Services	252,955	195,815		273,000		270,000	270,000	270,000
Total Support Services	346,254	360,656		816,000		435,026	435,026	435,026
TOTAL REQUIREMENTS	346,254	360,656	-	816,000	-	435,026	435,026	435,026

LANE EDUCATION SERVICE DISTRICT
INTERNAL SERVICE FUND - REQUIREMENTS BY FUNCTION / OBJECT
JULY 1, 2024 - JUNE 30, 2025

	2021-22 Actual	2022-23 Actual	2023-24		2024-25 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
2540 - Operation and Maintenance of Plant Services								
540 Depreciable Equipment	93,299	120,686		343,000		165,026	165,026	165,026
Total Operation and Maintenance of Plant Services	93,299	120,686		343,000		165,026	165,026	165,026
2570 - Internal Services								
540 Depreciable Equipment	-	44,155		200,000		-	-	-
Total Internal Services	-	44,155		200,000		-	-	-
2660 - Technology Services								
460 Non-Consumable Items	-	918		5,000		10,000	10,000	10,000
470 Computer Software	-	828		5,000		10,000	10,000	10,000
480 Computer Hardware	252,955	194,068		263,000		250,000	250,000	250,000
Total Technology Services	252,955	195,815		273,000		270,000	270,000	270,000
Total Support Services	346,254	360,656		816,000		435,026	435,026	435,026
TOTAL REQUIREMENTS	346,254	360,656	-	816,000	-	435,026	435,026	435,026



OTHER INFORMATION



**LANE EDUCATION SERVICE DISTRICT
ADOPTED BUDGET SUMMARY
JULY 1, 2024 - JUNE 30, 2025**

		100	200	300	400	500	TOTAL
		GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	INTERNAL SERVICE FUND	ALL FUNDS
1000	Instruction	13,292,681	3,252,835	-	-	-	16,545,516
2000	Support Services	12,267,969	14,531,841	30	148,914	435,026	27,383,780
3000	Enterprise and Community Services	-	75,000	-	-	-	75,000
4000	Facilities Acquisition and Construction	-	-	-	-	-	-
5100	Debt Service	-	-	916,825	136,086	-	1,052,911
5200	Transfers of Funds	449,000	2,500	-	-	-	451,500
5300	Apportionment of Funds by ESD	3,297,987	22,102,824	-	-	-	25,400,811
6000	Contingencies	1,265,842	-	-	-	-	1,265,842
Total Appropriations		30,573,479	39,965,000	916,855	285,000	435,026	72,175,360
7000	Unappropriated Ending Fund Balance	800,000	-	-	-	-	800,000
TOTAL BUDGET		31,373,479	39,965,000	916,855	285,000	435,026	72,975,360

Ad valorem property taxes imposed and categorized for tax year 2024-25 upon the assessed value of all taxable property within the district:

Permanent tax rate subject to the Education Limitation: \$0.2232 per \$1,000 of assessed value.

**LANE EDUCATION SERVICE DISTRICT
BUDGET SUMMARY - ALL FUNDS
2024-25 ADOPTED BUDGET**

		2024-25 Adopted							
		100	200	300	400	500	TOTAL		
		GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	INTERNAL SERVICE FUND	ALL FUNDS	CHANGE FROM 2023-24 BUDGET	
Resources									
1000	Local Sources	12,394,549	4,062,000	873,155	-	252,600	17,582,304	1,243,464	7.6%
3000	State Sources	16,360,313	26,629,500	-	-	-	42,989,813	2,702,013	6.7%
4000	Federal Sources	-	8,916,000	-	-	-	8,916,000	1,132,700	14.6%
5000	Other Sources	2,618,617	357,500	43,700	285,000	182,426	3,487,243	(1,652,957)	-32.2%
Total Resources		31,373,479	39,965,000	916,855	285,000	435,026	72,975,360	3,425,220	4.9%
Requirements									
100	Salaries	11,436,471	6,887,637	-	-	-	18,324,109	978,524	5.6%
200	Associated Payroll Costs	7,495,703	4,110,181	-	-	-	11,605,884	672,413	6.2%
300	Purchased Services	5,695,892	3,775,600	-	-	-	9,471,492	567,090	6.4%
400	Supplies and Materials	662,884	1,696,288	-	-	270,000	2,629,172	964,557	57.9%
500	Capital Outlay	-	305,000	-	148,914	165,026	618,940	(1,229,985)	-66.5%
600	Other Objects	269,700	1,084,970	916,855	136,086	-	2,407,611	487,008	25.4%
700	Transfers	3,746,987	22,105,324	-	-	-	25,852,311	1,935,728	8.1%
800	Other Uses of Funds	2,065,842	-	-	-	-	2,065,842	(950,114)	-31.5%
Total Requirements		31,373,479	39,965,000	916,855	285,000	435,026	72,975,360	3,425,220	4.9%
CHANGE FROM 2023-24 BUDGET		317,179	3,508,190	30,825	-50,000	-380,974	3,425,220		
		1.0%	9.6%	3.5%	-14.9%	-46.7%	4.9%		

LANE EDUCATION SERVICE DISTRICT
FTE SUMMARY - ALL FUNDS
2024-25 ADOPTED BUDGET

	2023-24 Budget			2024-25 Adopted			CHANGE
	100	200	TOTAL	100	200	TOTAL	
	GENERAL FUND	SPECIAL REVENUE FUND	ALL FUNDS	GENERAL FUND	SPECIAL REVENUE FUND	ALL FUNDS	
Licensed Staff							
111 Classroom Teacher	30.00	3.92	33.92	29.00	5.00	34.00	0.08
111 Special Education Consultant or Specialist	8.50	10.41	18.91	10.03	10.40	20.43	1.52
111 Speech Language Pathologist	12.11	-	12.11	8.20	-	8.20	(3.91)
111 School Psychologist	1.00	-	1.00	0.63	-	0.63	(0.38)
111 Behavior Consultant	3.40	-	3.40	1.10	-	1.10	(2.30)
111 School Improvement Specialist	2.10	17.40	19.50	2.00	16.83	18.83	(0.67)
111 School Nurse	-	-	-	0.63	-	0.63	0.63
Total Licensed Staff	57.11	31.73	88.84	51.58	32.23	83.81	(5.03)
Classified Staff							
112 Instructional Assistant	119.55	1.67	121.22	118.94	-	118.94	(2.28)
112 Custodian	1.50	-	1.50	1.50	-	1.50	-
112 Courier Driver	1.00	-	1.00	1.00	-	1.00	-
112 Maintenance Technician	1.00	-	1.00	1.00	-	1.00	-
112 Program Assistant	6.65	5.35	12.00	3.60	5.28	8.88	(3.12)
112 Desktop Support Technician	-	1.00	1.00	-	1.00	1.00	1.00
112 Human Resources Specialist	-	-	-	1.00	-	1.00	1.00
112 Accounting Specialist	2.00	-	2.00	2.00	-	2.00	-
112 Program Facilitator, Navigator or Coordinator	1.00	14.60	15.60	-	13.00	13.00	(2.60)
112 Early Childhood Parent Educator	-	1.00	1.00	-	1.00	1.00	-
112 Systems Administrator	2.00	-	2.00	2.00	-	2.00	-
112 Database Administrator	1.00	-	1.00	1.00	-	1.00	-
112 Systems Engineer	2.00	-	2.00	2.00	-	2.00	-
112 Cybersecurity Engineer	1.00	-	1.00	1.00	-	1.00	-
112 Interpreter	-	25.84	25.84	-	26.94	26.94	1.10
Total Classified Staff	138.70	49.46	188.16	135.04	47.22	182.26	(5.90)
Administrative Staff							
113 Facilities Manager	1.00	-	1.00	1.00	-	1.00	-
113 Program Supervisor	6.12	2.13	8.25	5.27	4.03	9.30	1.05
113 Executive Director	3.98	2.03	6.00	4.58	1.42	6.00	-
113 Assistant Superintendent	1.00	-	1.00	1.00	-	1.00	-
113 Superintendent	1.00	-	1.00	1.00	-	1.00	-
Total Administrative Staff	13.09	4.16	17.25	12.85	5.45	18.30	1.05
Managerial - Classified Staff							
114 Payroll Specialist	1.00	-	1.00	1.00	-	1.00	-
114 Office Manager	2.48	0.53	3.00	2.48	0.53	3.00	-
114 Human Resources Analyst	2.00	-	2.00	2.00	-	2.00	-
114 Executive Assistant	1.00	-	1.00	1.00	-	1.00	-
Total Managerial - Classified Staff	6.48	0.53	7.00	6.48	0.53	7.00	-
GRAND TOTAL	215.38	85.87	301.25	205.95	85.43	291.37	(9.88)

CHANGE

(9.43)

(0.45)

(9.88)

(9.88)

NOTICE OF BUDGET COMMITTEE MEETING

APR 2 | 2024

A public meeting of the Budget Committee of the Lane Education Service District, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024, to June 30, 2025, will be held at the Lane Education Service District located at 1200 Highway 99 N, Eugene, OR. The meeting will take place on May 7, 2024 at 5:00 PM. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after May 7, 2024 at the Lane Education Service District located at 1200 Highway 99 N, Eugene, OR, between the hours of 8:00 AM and 5:00 PM. An additional meeting may be held on May 21, 2024, if necessary.

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<p>Apr 1, 2024</p> <p>Summer Externships 2024</p>	<p>Mar 25, 2024</p>	<p>Sep 26, 2023</p>

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The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

AFFIDAVIT OF PUBLICATION

Lane Education Service District
1200 Highway 99 N
Eugene OR 97402

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

04/23/2024

Sworn to and subscribed before on 04/23/2024

Legal Clerk



Notary, State of Wisconsin, County of Brown

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NOTICE OF BUDGET COMMITTEE MEETING

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April 23 2024
LEUG0087518

LOCALIQ

The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

AFFIDAVIT OF PUBLICATION

DEFAULT
Lane Education Service District
1200 State Hwy 99 N
Eugene OR 97402

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

05/28/2024

Sworn to and subscribed before on 05/28/2024

Legal Clerk 

Notary, State of WI, County of Brown

3.7.27

My commission expires

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KAITLYN FELTY
Notary Public
State of Wisconsin

NOTICE OF BUDGET HEARING

A public meeting of the Lane Education Service District will be held on June 4, 2024 at 6:00 p.m at 1200 Highway 99 N, Eugene, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Lane Education Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1200 Highway 99 N, Eugene, OR 97402 between the hours of 8:00 a.m. and 5:00 p.m., or online at www.lesd.k12.or.us/administration/business-services. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Olivia Meyers Buch, Director of Business Services

Telephone: 541-461-8289

Email: omeyersbuch@lesd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Budget 2022-2023	Adopted Budget This Year 2023-2024	Approved Budget Next Year 2024-2025
Beginning Fund Balance	\$ 6,042,341	\$ 4,681,200	\$ 3,035,743
Current Year Property Taxes, other than Local Option Taxes	8,291,903	8,570,000	8,922,452
Other Revenue from Local Sources	7,307,972	7,768,840	8,659,852
Revenue from State Sources	41,755,400	40,287,800	42,989,813
Revenue from Federal Sources	7,673,042	7,783,300	8,916,000
Interfund Transfers	459,000	459,000	451,500
All Other Budget Resources	4,092	-	-
Total Resources	\$ 71,533,749	\$ 69,550,140	\$ 72,975,360

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$ 15,406,326	\$ 17,345,584	\$ 18,324,109
Other Associated Payroll Costs	9,089,027	10,933,472	11,605,884
Purchased Services	11,950,565	8,904,402	9,471,492
Supplies & Materials	2,212,226	1,666,115	2,629,172
Capital Outlay	930,199	1,848,925	618,940
Other Objects (except debt service & interfund transfers)	25,424,967	24,427,611	1,354,700
Debt Service*	917,632	949,075	1,052,911
Interfund Transfers*	459,000	459,000	25,852,311
Operating Contingency	-	2,415,956	1,265,842
Unappropriated Ending Fund Balance & Reserves	-	600,000	800,000
Total Requirements	\$ 66,399,942	\$ 69,550,140	\$ 72,975,360

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$ 14,851,095	\$ 15,850,555	\$ 16,545,516
FTE	165.30	180.40	176.52
2000 Support Services	25,967,050	25,746,671	27,383,780
FTE	112.70	120.80	114.86
3000 Enterprise & Community Service	63,455	71,300	75,000
FTE	-	-	-
5000 Other Uses	24,141,710	23,457,583	25,400,811
5100 Debt Service*	917,632	949,075	1,052,911
5200 Interfund Transfers*	459,000	459,000	451,500
6000 Contingency	-	2,415,956	1,265,842
7000 Unappropriated Ending Fund Balance	-	600,000	800,000
Total Requirements	\$ 66,399,942	\$ 69,550,140	\$ 72,975,360
Total FTE	278.00	301.20	291.38

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING FROM LAST YEAR
There are no significant changes in activities or sources of financing from last year.

PROPERTY TAX LEVIES		
Permanent Rate Levy (Rate Limit \$0.2232 per \$1,000)	Rate or Amount Imposed	Rate or Amount Approved
	\$0.2232	\$0.2232

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
Other Bonds	\$2,975,000	-
Other Borrowings	\$569,881	-
Total	\$3,544,881	\$0

Lane Education Service District

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Lane Education Service District hereby adopts the budget for fiscal year 2024-25 in the total of **\$72,975,360**. This budget is now on file at the Lane ESD Main Campus at 1200 Highway 99 N, Eugene, OR 97402.

RESOLUTION MAKING APPROPRIATIONS

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

100 - General Fund	
1000 - Instruction	\$ 13,292,681
2000 - Support Services	12,267,969
5000 - Other Uses	3,297,987
5200 - Interfund Transfers	449,000
6000 - Contingency	1,265,842
Total	\$ 30,573,479
200 - Special Revenue Fund	
1000 - Instruction	\$ 3,252,835
2000 - Support Services	14,531,841
3000 - Enterprise and Community Services	75,000
5000 - Other Uses	22,102,824
5200 - Interfund Transfers	2,500
Total	\$ 39,965,000
300 - Debt Service Fund	
2000 - Support Services	\$ 30
5100 - Debt Service	916,825
Total	\$ 916,855
400 - Capital Projects Fund	
2000 - Support Services	\$ 148,914
4000 - Facilities Acquisition and Construction	136,086
Total	\$ 285,000

600 - Internal Service Fund

2000 - Support Services	\$	435,026
Total	\$	435,026

Total Appropriations, All Funds	\$	72,175,360
Total Unappropriated and Reserve Amounts, All Funds	\$	800,000
TOTAL ADOPTED BUDGET	\$	72,975,360

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for tax year 2024-2025 upon the assessed value of all taxable property within the district:

(1) At the rate of \$0.2232 per \$1,000 of assessed value for permanent rate tax;

RESOLUTION CATEGORIZING THE TAX

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

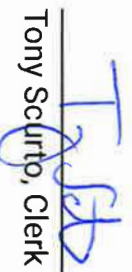
Education Limitation
Permanent Rate Tax.....\$0.2232/\$1,000

The above resolution statements were approved and declared adopted on this 4th day of June, 2024.

LANE EDUCATION SERVICE DISTRICT
LANE COUNTY, OREGON


Sherry Duerst-Higgins, Board Chair

ATTEST:


Tony Scurto, Clerk

Notice of Property Tax and Certification of Intent to Impose a FORM OR-ED-50 Tax on Property for Education Districts 2024-2025

To assessor of Lane/Linn/Douglas County

Check here if this is an amended form.

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

The Lane Education Service District District name has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Lane/Linn/Douglas County Name County. The property tax, fee, charge, or assessment is categorized as stated by this form.

1200 Highway 99 N Eugene OR 97402 7/1/2024
Mailing Address of District County Name City State ZIP Code
 Olivia Meyers Buch Business Services Director 541-461-8289 omeyersbuch@lesd.k12.or.us
Contact person Title Daytime telephone number Contact person e-mail address

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

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits	
	Rate — or — Dollar Amount	Excluded from Measure 5 Limits
1. Rate per \$1,000 levied (within permanent rate limit).....1	\$0.2232	
2. Local option operating tax2		Dollar Amount of Bond Levy
3. Local option capital project tax.....3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 20014a		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 20014b		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c		

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	\$0.2232
6. Election date when your new district received voter approval for your permanent rate limit6	
7. Estimated permanent rate limit for newly merged/consolidated district.....7	

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

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

150-504-060 (Rev. 10-24-23) (see next page for worksheet for lines 4a, 4b, and 4c) Form OR-ED-50 (continued on next page)
File with your assessor no later than JULY 15, unless granted an extension in writing.

