

2025-2026

# **Proposed Budget**

Our shared commitment to equity, empowerment, and collaboration in education.

# **Proposed Budget**

July 1, 2025 - June 30, 2026

Prepared by Business Services 1200 Highway 99 N Eugene, OR 97402 541-461-8289 www.lesd.k12.or.us



Lane ESD's summer migrant education program centers on culture, community, relationships, and learning.

## **Table of Contents**

About Lane Education Service District	4
Component School Districts	4
Board of Education	5
Budget Committee	6
Budget Calendar	6
Superintendent's Budget Message	7
How Services are Funded	9
Overview of Core Services	11
Overview of Menu Services	13
Overview of Grants and Contracts	15
Summary of Proposed Budget	18
All Funds	19
Resources and Requirements by Fund	19
Summary of Resources and Requirements	21
Resources by Source	22
Resources - Chart of Account Definitions	23
Requirements by Object	24
Objects - Chart of Account Definitions	26
Requirements by Function	27
Functions - Chart of Account Definitions	29
General Fund	30
Summary of Resources and Requirements	31
Resources by Source	32
Requirements by Object	33
Requirements by Function	35
Requirements by Function / Object	36
Requirements by Service Area	44
Requirements by Cost Center	45
Special Revenue Fund	46
Summary of Resources and Requirements	47
Resources by Source	48
Requirements by Object	49
Requirements by Object (continued)	50

Requirements by Function	51
Requirements by Function / Object	52
Requirements by Service Area / Program	60
Debt Service Fund	62
Summary of Resources and Requirements	63
Resources by Source	64
Requirements by Object	65
Requirements by Function	66
Requirements by Function / Object	67
Capital Projects Fund	68
Summary of Resources and Requirements	69
Resources by Source	70
Requirements by Object	71
Requirements by Function	72
Requirements by Function / Object	73
Internal Service Fund	74
Summary of Resources and Requirements	75
Resources by Source	76
Requirements by Object	77
Requirements by Function	78
Requirements by Function / Object	79
Other Information	80
Summary of Staffing (FTE)	81
Service Orders	82
Acronyms	99
Glossary of Terms	101

#### **About Lane Education Service District**

Oregon has more than 1,200 public K-12 schools organized into 197 School Districts and 19 Education Service Districts (ESDs). ESDs provide regional services to their component school districts, primarily in areas that the school districts alone would not be able to adequately and equitably provide. These services include: Programs for Children with Special Needs, Technology Support, School Improvement Services, and Administrative and Support Services.

Lane ESD provides services to sixteen component districts in Lane County. Our purpose is to **SERVE** our communities!

**Support** - Provide comprehensive services in technology, school improvement, special education, and administrative services that support our component districts' missions to achieve equitable outcomes for all students.

**Empower** - Empower educators, students, and communities by offering professional development and innovative programs to enhance culturally responsive-sustaining learning experiences.

Resource - Deliver fiscally sound services that support equitable allocation for students countywide.

Vision - Cultivate a clear vision for educational excellence and equity, guiding strategic planning, and fostering a shared mission among Lane County's invested communities.

**E**ngage - Promote engagement and collaboration among educators, families, and community partners to create a supportive educational environment that promotes justice-centered engagement for all invested communities.

#### **Component School Districts**

Bethel	Mapleton
Blachly	Marcola
Creswell	McKenzie
Crow-Applegate-Lorane	Oakridge
Eugene	Pleasant Hill
Fern Ridge	Siuslaw
Junction City	South Lane
Lowell	Springfield



#### **Board of Education**

Lane ESD is governed by a citizen-elected Board of Directors and an appointed advisor representing employment training. Five of the Board positions represent geographical zones and two are designated at-large. All members serve four-year terms.



Sydney Kissinger Zone 1 (Eugene-North)



Leslie Harris Zone 2 (Eugene-South) Vice-Chair



Vanessa Truett Zone 3 (Springfield)



Nora Kent Zone 4 (West/North County)



Sherry Duerst-Higgins Zone 5 (East/South County) Chair



Rose Wilde Zone 6 (At Large)



Linda Hamilton Zone 7 (At Large)

Component District
Board Liaisons:
Erin Zygaitis (Bethel)
Mike Anderson (Creswell)
Ericka Thessen (Eugene)
Danna Brownell (McKenzie)

Component District
Superintendent Advisor:

Rotating

## **Budget Committee**

The budget committee consists of the elected Board members and eight members appointed by the Board from component school district boards or designees of component district Boards. The members appointed by the Board shall consist of five members selected by ESD zone and three members selected at large.

The budget committee reviews the proposed budget as presented by the superintendent, receives public comment, and concludes its work by recommending a budget and a tax levy.

Position	Appointed Member	Zone	Component District	Term Ends
1	Jenny Jonak	1	Eugene	June 30, 2026
2	Mike Anderson	2	Creswell	June 30, 2027
3	Tom DiLiberto	3	Eugene	June 30, 2027
4	Dwight Coon	4	Blachly	June 30, 2027
5	Jim Chapman	5	Lowell	June 30, 2025
6	Andrea Larson	At-Large	Fern Ridge	June 30, 2025
7	Robin Zygaitis	At-Large	Bethel	June 30, 2025
8	Mizu Burrus	At-Large	Mapleton	June 30, 2026

## **Budget Calendar**

April 1, 2025	Board meeting: worksession for budget committee pre-meeting to provide overview of budget process, roles and responsibilities of budget committee, financial update, and budget outlook
April 7 - May 2, 2025	Publish notices of budget committee meeting - one internet notice and one newspaper notice
May 6, 2025	Budget committee meeting: receive superintendent's budget message; take public comment; review proposed budget; approve budget and tax levies
May 20, 2025	Second budget committee meeting (if necessary)
May 26 - 30, 2025	Publish notice of budget hearing and Form ED-1 (Financial Summary)
June 3, 2025	Board meeting: hold public hearing on approved budget; adopt resolution adopting budget, authorizing appropriations, and declaring taxes
June 4 - July 15, 2025	Submit board resolution and Form ED-50 (Notice of Property Tax and Certification of Intent to Impose a Tax on Property) to county assessors

#### Superintendent's Budget Message

#### **Budget Committee Members, Colleagues, and Education Partners:**

As we embark on the 2025-26 budget year, I would like to express my gratitude for the hard work and dedication of our educators, staff, and the continued support of our school communities.

This proposed budget was compiled with great attention to our sixteen regional school districts and the students and families we both serve. A large guiding role in preparation of this budget is attention to our Board-adopted <u>Strategic Plan</u> and application of our Equity Lens. As we continue to navigate uncertain times, our focus remains steadfast on being proactive and responsive; this proposed budget reflects our commitment to providing a high-quality education for all students while addressing the evolving needs of our districts, students, and families.

The development of this budget was a collaborative effort, starting with the creation and approval of a Local Service Plan, which serves as a foundational document for Lane ESD and our component school districts. The Local Service Plan defines the range of services and programs offered and clarifies how resources, staffing, and funding will be allocated to support districts effectively. With this document, districts can make informed decisions about which services best align with their unique needs and goals, selecting from an available menu each year.

#### The Budget at a Glance

This proposed budget was constructed using State School Fund and Grant in Aid estimates from the Oregon Department of Education (ODE) and other state agencies, alongside estimates of purchased services from our component districts and other education partners. The 2025-26 proposed budget includes a total investment of \$79.4 million represented by five separate funds, with the largest being the Special Revenue Fund. The total budget for all funds is 8.8% higher than the 2024-25 budget, which reflects increases in local and state funding along with corresponding increases in salaries, benefits, and services.

The General Fund represents 46% of the 2025-26 proposed budget for all funds and accounts for all operating activities of the ESD except those activities required to be accounted for in another fund. General Fund revenues come from two main sources – local property taxes and the State School Fund. The General Fund budget totals \$36.0 million, representing an increase of \$4.7 million or 14.9% from 2024-25. The majority of the increase in General Fund resources is due to typical increases in property taxes and an increase in state school funding that addresses some long standing deficiencies with the state's calculation of the current service level.

Increases in General Fund requirements reflect a small increase in staffing that aligns with services requested by districts. Salaries and benefits comprise the majority of planned expenses at \$21.7 million

or 65% of all current requirements and in addition to the staffing changes, salary and benefit increases also include modest cost of living adjustments and a significant increase in PERS pension contributions.

To ensure long-term sustainability, we have implemented measures to deliver the best educational program available within the constraints of well-managed resources. Recognizing the importance of a budget that delivers sustainable levels of services, this budget is structurally balanced, where recurring revenues equal or exceed recurring expenditures. The General Fund budget projects an operating surplus of \$90,000, resulting in an unassigned ending fund balance of \$2.5 million, or 7.7% of operating revenues, on June 30, 2026.

The Special Revenue Fund represents 52% of the 2025-26 proposed budget for all funds and accounts for local, state, and federal resources received by the ESD that support specialized and innovative programs or services at no cost to districts. Budgeted Special Revenue Fund resources and requirements total \$41.6 million, an increase of \$1.6 million or 4.0% from 2024-25. Changes in the Special Revenue Fund budget primarily reflect programmatic shifts that align with new grants.

#### Conclusion

Despite the myriad pressures and challenges we continue to experience, this budget once again demonstrates our resilience and shared commitment to equity, empowerment, and collaboration in education. Special thanks go to our Executive Director of Business Services, Olivia Meyers Buch and her talented team. I encourage you to review the detailed budget document and participate in the budget process; your feedback is valuable as we work together to create a brighter future for our students.

Sincerely,

Tony Scurto

Superintendent



#### **How Services are Funded**

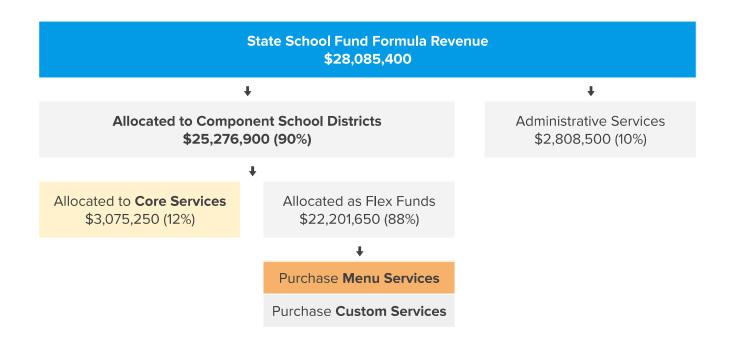
**State School Fund** resources are provided to ESDs to offer services for children with special needs, technology, school improvement, and administrative support to component school districts as described in the Local Service Plan. Pursuant to ORS 327.019, 90% of these resources are allocated to component school districts based on weighted student population (ADMw).

Of the amount allocated to districts, approximately 12% goes directly to services available to all districts (Core Services), while approximately 88% is allocated as flex funds, which can be used to purchase services through the local service plan menu (Menu Services or Custom Services).

**Core Services** provide stability and flexibility in meeting student needs where the level of support may vary from district to district and year to year; this commitment supports the equitable distribution of resources for students county-wide and basic operational needs.

**Menu Services** are optional for districts to choose from using their allocated Flex funds and individual district budgets.

**Custom Services** can be requested by an individual district or group of districts based on a specific need. These services may include staffing or the provision of services.



State School Fund Formula Revenue
Allocated to Component School Districts as Flex Funds

District	ADMw	Allocation	%
Bethel	6,042.46	\$ 2,657,600	11.97%
Blachly	504.52	221,900	1.00%
Creswell	1,287.68	566,300	2.55%
Crow-Applegate-Lorane	427.08	187,800	0.85%
Eugene	18,302.67	8,049,950	36.26%
Fern Ridge	1,631.66	717,600	3.23%
Junction City	1,827.76	803,900	3.62%
Lowell	1,269.81	558,500	2.52%
Mapleton	282.73	124,400	0.56%
Marcola	1,140.80	501,700	2.26%
McKenzie	358.13	157,500	0.71%
Oakridge	673.62	296,300	1.33%
Pleasant Hill	1,099.94	483,800	2.18%
Siuslaw	1,395.65	613,800	2.76%
South Lane	3,311.32	1,456,400	6.56%
Springfield	10,923.10	4,804,200	21.64%
TOTAL	50,478.93	\$22,201,650	100.00%

In addition to State School Fund resources, **Grants and Contracts** support specialized, innovative, and often temporary programs or services with qualifying conditions at no cost to districts. The ESD intentionally applies for grants that extend the services of the four component areas provided through the State School Fund to support the educational mission of the county.

**State and Federal Contracts** are in place to ensure that the ESD supports school districts in implementing state and federal educational policies and programs, complies with mandates, and provides specialized services.

**Grants** are targeted funds that the ESD has identified and applied for to support specific educational programs and initiatives for the component districts.

#### **Overview of Core Services**

Core services are available to all component districts at no cost and represent approximately 12% of the local service plan allocations to districts.

SERVICE AREA	SERVICE	DESCRIPTION
Programs for Children with Special Needs	Life Skills High-Cost Pool	Provides funds to districts with an overrepresentation of Life Skills students (including districts that do not participate in the ESD Life Skills consortium).
Technology Support	Network Services	Provide high-speed internet access, CIPA-compliant internet filtering, 24-7 internet connectivity monitoring, and utilization reporting with reliability and equitable access as the focus areas.
	Professional Development	Organize regional professional development opportunities and support local partnerships, including an internship program.
	Technology Leadership	Facilitate opportunities for regional technology leaders to provide problem-solving collaboration, job-alike groups, state and regional initiatives, consortium purchases, lifecycle plan assistance, and director mentoring and coaching.
	Grant Support	Assistance in the writing, coordination, and implementation of county-wide grant activities
	Cybersecurity	Assist with developing and maintaining incident response plans, cybersecurity handbooks, insurance compliance, vulnerability scanning and reports.
School Improvement Services	Curriculum and Instruction	General education curriculum and instructional services include professional development, coaching, and consultation to assist districts in curriculum adoption, instruction, and assessment. Lane ESD has content specialists in Health, Social Studies/Ethnic Studies, English Language Arts, Math, Science, Career Connected Learning, and Project Based Learning.
	Curriculum Leaders	This network meets monthly during the school year and comprises district and building administrators from all 16 component districts. Experts on topics of interest give presentations, the work of component districts is featured, resources are shared, and leaders can network with job-alikes across districts.

	Promise Programs	The Lane Regional Promise supports teachers in obtaining College Now endorsements to offer college credit for courses taken in high school.
	Lane Career Academy	The Lane Career Academy collaboration provides Lane County students with technical education to access high-wage, high-demand jobs. Current programming includes HOPE Factory (construction/manufacturing); future programming to include Emergency Medical Services (EMS) and Behavioral Health.
Administrative and Support Services	Home School	Home Schooling is a mandated service in which Lane ESD is responsible for accepting notifications from parents or guardians who intend to educate their children at home. Lane ESD is a primary information source for parents, students, schools, and districts. The ESD is also responsible for monitoring compliance with homeschool notification requirements, monitoring academic progress requirements, and providing detailed reports to districts.
	Attendance and Truancy Services	Attendance and truancy support assist component school districts in meeting legal requirements regarding mandatory school attendance. This is a state-mandated service for districts with less than 1,000 students.
	Connected Lane County	A contribution to Connected Lane County supports the collaborative work between districts, industry partners, workgroups, and community organizations to create opportunities and prepare underserved youth for their lives beyond high school.
	Oregon Licensed Contract Dashboard	Subscriptions to RS2's interactive Oregon Licensed Contract Dashboard provide access to licensed salary, benefits, insurance contributions and work schedules with the ability to create custom comparison groups.

## **Overview of Menu Services**

Menu services are available for individual districts to purchase as needed using flex funds or other district resources.

SERVICE AREA	SERVICE	DESCRIPTION
Programs for Children with Special Needs	Life Skills Consortium Placements	The Life Skills Education Program serves students with moderate, severe, and profound disabilities. Kindergarten through grade 12 classrooms are located in several elementary, middle, and high schools throughout Lane County. Students ages 18-21 are served in the Transitions Program.  The Intensive Services Program (ISP) serves students whose support needs require environmental modifications that may not be feasible on a general education campus.
	Lane School Placements	Lane School is a structured behavior and academic program for kindergarten through grade eight students who experience significant behavioral, social, and educational difficulties.
	Behavior Disorder Consultants	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 Psychologists	School Psychologists provide assessments to assist districts in determining student eligibility for special education, coordination assistance, and consultation with district staff, parents, and other professionals.
	Speech Language Pathologists	Speech Language Pathologists (SLPs) support districts in assessing and providing Individualized Education Plan (IEP) related services to students with communication disorders, including articulation, cognition, language, literacy, social skills, fluency, voice, and hearing. SLPs also support Safe Eating Teams, helping establish and train protocols and guidelines for safe eating at school.
	Augmentative Communication	Augmentative Communication services include evaluation, IEP support, programming equipment, and consultation with classroom teachers and specialists.

	Direction Service	Direction Service provides information and referral services to parents and districts regarding specialized services for 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.
	Sign Language Interpretation Services	Sign Language Interpreters facilitate communication for Deaf or Hard of Hearing (DHH) students during school hours and for school-related activities. Interpreters may also act as a resource or provide training to staff and students. Interpreters may also offer services to provide ADA accommodations for school staff and families.
	MLK Jr. Education Center	The Martin Luther King, Jr. Education Center is a partnership between Lane ESD and the Lane County Department of Youth Services, providing an educational program for students with an active case with the Department of Juvenile Justice.
	Nursing Services	School Nurses provide services for students with medical conditions that may interfere with their ability to participate in their educational program. School Nurses develop Health Management Protocols, which outline specific supports needed for each student, train staff to recognize and respond to students' medical needs, and delegate medication administration and health protocols.
Technology Support	Application Hosting and Management	Cloud and on-prem solutions, e.g. video streaming services, backup solutions, help desk solutions, cloud solutions and applications, and technology inventory solutions.
School Improvement Services	Career and Technical Education	Career and Technical Education (CTE) staff provide leadership and services to districts so that students can enhance their 21st-century technical skills, career exploration, and successful transition to work or extended schooling.
	Library Services	Library services support districts in meeting Division 22 library and media services standards. Professional development, coaching, and consultation are provided for districts that elect this service.
Administrative and Support Services	Substitute Teacher List Subscription	Lane ESD maintains a list of approved substitute teachers and provides support with registration, training, and orientation to applicants.
	Courier Services	Lane ESD's courier services provide an efficient and secure method of moving materials between the ESD, districts, and other public agencies.

## **Overview of Grants and Contracts**

Through support from grants and contracts, Lane ESD provides certain value-added services at no cost to districts.

SERVICE AREA	PROGRAM	DESCRIPTION
Programs for Children with Special Needs	Early Intervention / Early Childhood Special Ed	Contracted service with the University of Oregon Early Childhood CARES. Grant provides EI (birth-3) and ECSE (3-5) education services to all Lane County resident families with children with qualifying special education eligibility.
	Lane Regional Inclusive Services	LESD Regional Inclusive Services works in collaboration with Local School Districts, Early Intervention, Early Childhood Special Education (EI/ECSE) programs, Families, and Community Agencies to provide specialized educational support for children with low incidence disability eligibility, including Autism Spectrum Disorder (ASD), Orthopedic Impairments (OI), Traumatic Brain Injury (TBI), Visual Impairments (VI), Deaf/Hard of Hearing (DHH), and DeafBlind (DB). This grant also supports audiology referrals and a Hearing Assistive Technology Equipment Lending Library.
	State Hospital	The Oregon State Hospital Education Program offers opportunities for 18 to 21-year-olds to continue their education while in the hospital setting.
	Juvenile Detention Education Program	The Juvenile Detention Education Program (JDEP), funded by the Oregon Department of Education, provides educational and re-entry transitional services to students housed overnight in county juvenile detention facilities.
	Regional Technical Assistance Program	Lane ESD provides local-level options for professional development and technical assistance within the general supervision areas (special education and federal title programs).
School Improvement Services	Western Regional Education Network	The Western Regional Educator Network (WREN) encompasses the 28 school districts in Lane ESD and Linn-Benton-Lincoln ESD. It is an educator-led, improvement-focused network that elevates teachers' voices, emphasizes the Lane ESD Equity Lens to interrupt historical patterns of inequities, and supports educators in creating more inclusive and empowering school cultures. Professional development, coaching, and consultation are provided.

Teacher Pathways	This Grow Your Own (GYO) grant funded program works to diversify the K-12 education workforce in Lane County by recruitment, selection, clinical practice, hiring placement, and induction support for pre-service teachers centered on building culturally responsive affinity groups.
Social Emotional Learning	Professional development, coaching, and consultation are provided to component districts to meet their goals of authentic implementation of Oregon's Transformation Social Emotional Learning (TSEL) standards,
School Safety and Prevention	Technical expertise, training, and system development is provided to districts in responding to threats of violence and suicide. Our SSPS is the lead responder and coordinator of the Tragedy Response Team.
Student Voice	Professional development, coaching, and consultation are provided to implement ongoing student voice and engagement for district/school strategic planning and continuous improvement.
LGBTQ2SIA+ Student Success	This grant funds technical assistance, professional development, curriculum development, and resources, to ensure focal LGBTQ2SIA+ students and their families are safe, feel a sense of belonging, and are supported to achieve at high levels across all Lane County districts.
Latinx Student Success	This grant funds technical assistance, professional development, curriculum development, and resources to ensure focal LatinX Students are safe, feel a sense of belonging, and are supported to achieve at high levels across all Lane County districts.
Native Youth Wellness	This grant funds the Native Youth Wellness program (NYW). NYW provides professional development on Tribal History/Shared History and TSEL, culture nights, student affinity groups, coaching on tribal education programs, equity, and culturally sustaining pedagogy.
Advanced Manufacturing & Construction	This grant supports a regional advisory committee and industry connections to strengthen the quality of CTE Programs of Study. This grant also sponsors the Construction Utility Career Day.
Behavioral Health Career Pathways	This grant provides curriculum, training, and work-based experiences focused on mental and behavioral health pathways between districts and industry partners via Lane Career Academy. Prioritizes rural and underserved communities.
Team Oregon Build	Professional development and technical assistance is provided on hands-on construction projects. The project provides pathways for career development while addressing the urgent need for safe and sustainable housing.

Healthcare Workforce Development	Coordinate scholarship and training support to remove cost barriers for students to participate in Behavioral Health and Emergency Services pathways within Lane Career Academy.
LaneSTEM	Lane ESD supports Science, Technology, Engineering, and Math (STEM) education in partnership with LaneSTEM through workshops, school site consultation, classroom coaching, and grant partnerships.
Early Literacy	Lane ESD supports district implementation of their Early Literacy plans by coordinating professional development via Oregon Department of Education contractors and community partners.
Administrative Burden Reduction	Technical assistance completing state and federal required reporting, grant applications, and data collections. The focus is primarily on small/rural districts, but Integrated Guidance technical assistance is provided for all component districts.
21st Century Community Learning Centers	Crow-Applegate-Lorane, McKenzie, Mapleton, and Siuslaw are in a consortium for the 21st Century Community Learning Centers (CCLC) grant. Lane ESD provides oversight and technical assistance on the completion of grant requirements.
English Language Development	English Language Development (ELD) services include technical assistance relating to curriculum, instruction, assessment, and educational learning platforms. Train general education teachers to learn how to integrate the English Language Proficiency (ELP) standards into their regular curriculum.
Migrant Education	Lane ESD coordinates a regional Migrant Education Program (MEP) consortium serving Lane and Douglas counties, including 29 school districts. MEP provides supplemental instruction, community outreach, and parent involvement for eligible MEP students, including summer school, graduation, and preschool services for students ages 3-21.
EA/IA Professional Development	Lane ESD contracts with Cultivate at the University of Oregon to provide professional development modules for Education / Instructional Assistants.
Portrait of a Graduate	Lane ESD contracts with Cosgrave and Swanson to consult rural districts on developing and implementing Portrait of a Graduate.

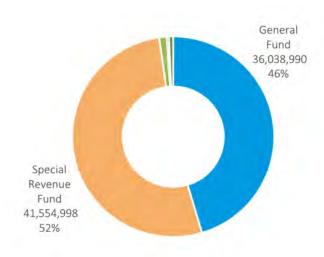
# **Summary of Proposed Budget**



The Native Youth Wellness program provides professional development on Tribal History/Shared History and transformative social emotional learning, culture nights, student affinity groups, coaching on tribal education programs, equity, and culturally sustaining pedagogy.

#### Resources and Requirements by Fund

	2022-23 Actual	2023-24	20	24-25		2025-	26 Budget	
		Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
Resources		T. = 4		7.5		13.70		
100 General Fund	31,233,335	30,777,098		31,373,479		36,038,990	(	
200 Special Revenue Fund	38,083,524	34,169,272		39,965,000		41,554,998		
300 Debt Service Fund	913,285	949,061		916,855		954,703		
400 Capital Projects Fund	461,073	829,295		285,000		275,000		
600 Internal Service Fund	778,730	696,906		435,026	100	545,020		
Fotal Resources	71,469,947	67,421,631	~	72,975,360	-	79,368,711		
Requirements				7.2				
100 General Fund	27,986,695	28,067,119	205.95	31,373,479	215.29	36,038,990	/	
200 Special Revenue Fund	36,981,247	33,598,328	85.43	39,965,000	79.38	41,554,998		
300 Debt Service Fund	854,566	885,021	4	916,855	3.	954,703		
400 Capital Projects Fund	216,778	829,295	-	285,000	-	275,000		
600 Internal Service Fund	360,656	562,436	-	435,026	4	545,020		
Total Requirements	66,399,942	63,942,199	291.38	72,975,360	294.66	79,368,711		
ENDING FUND BALANCE	5,070,006	3,479,433						



#### **Funds - Chart of Account Definitions**

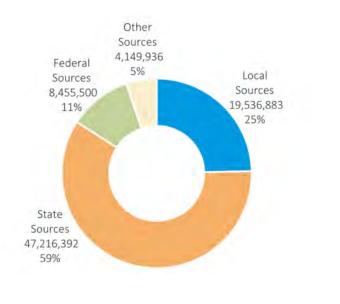
In governmental accounting systems, the entity is viewed as a group of smaller entities called funds. A fund is a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure.

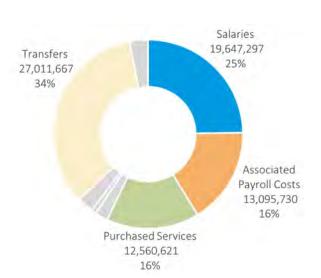
FUND	TYPE	FUND COMPONENTS
100	General Fund	Accounts for all financial resources of the district except those required to be accounted for in another fund.
200	Special Revenue Fund	Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
300	Debt Service Fund	Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.
400	Capital Projects Fund	Accounts for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.
600	Internal Service Fund	Accounts for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis.

#### Summary of Resources and Requirements

	2022-23	2023-24	20	24-25		2025-	26 Budget	
	Actual	Actual	FTE	Proposed	FIE	TE Proposed	Approved	Adopted
Resources		7.7.4		1		12.5		
1000 Local Sources	15,536,073	15,686,258		17,582,304		19,536,883		
2000 Intermediate Sources	100	1		- C - S		10,000		
3000 State Sources	41,755,400	37,508,391		42,989,813		47,216,392		
4000 Federal Sources	7,673,042	8,302,803		8,916,000		8,455,500		
5000 Other Sources	6,505,433	5,924,179		3,487,243		4,149,936	-	
Total Resources	71,469,947	67,421,631		72,975,360		79,368,711		
Requirements								
100 Salaries	15,406,326	17,948,410	291.38	18,324,109	294.66	19,647,297		
200 Associated Payroll Costs	9,099,027	10,382,603		11,605,884		13,095,730		
300 Purchased Services	11,950,565	9,107,791		9,471,492		12,560,621		
400 Supplies and Materials	2,212,226	1,869,159		2,629,172		1,710,431		
500 Capital Outlay	930,199	2,083,723		618,940		659,181		
600 Other Objects	2,200,890	2,065,242		2,407,611		2,200,331		
700 Transfers	24,600,710	20,485,271		25,852,311		27,011,667		
800 Other Uses of Funds				2,065,842		2,483,453		
Fotal Requirements	66,399,942	63,942,199	291.38	72,975,360	294.66	79,368,711		
ENDING FUND BALANCE	5,070,006	3,479,433						

#### Resources Requirements





#### **Resources - Chart of Account Definitions**

The Oregon Department of Education adopts a chart of accounts used by school districts to clarify revenues and expenditures. This chart of accounts is meant to define account classifications in a meaningful way to the users of financial information while conforming with Generally Accepted Accounting Principles (GAAP), a minimum standard and guideline for financial accounting and reporting. Revenues collected by school districts are first classified by fund, then by source.

SOUR	CE	SOURCE DESCRIPTION
1000	Revenue from Local Sources	Revenues from Local Sources include taxes levied by the district, revenue from the appropriations of other local governments, tuition, transportation fees, earnings on investments, food service revenues, extracurricular activity revenue, and other similar sources.
2000	Revenue from Intermediate Sources	Revenue received as grants by the district and revenue received from city and county income taxes are categorized here.
3000	Revenue from State Sources	State School Fund revenues are recorded here as well as all other restricted and unrestricted grants-in-aid received from state funds.
4000	Revenue from Federal Sources	All restricted and unrestricted revenue received from the federal government directly or through the state or through immediate agencies.
5000	Other Sources	Other sources of revenue include beginning fund balances, sale or compensation for the loss of fixed assets, long-term debt financing, and interfund transfers.

# **Objects - Chart of Account Definitions**

Within each function, the estimates of line item expenditures are detailed by object. An object is the service or commodity bought.

OBJ	ECT TYPE	OBJECT DESCRIPTION
100	Salaries	Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the district.
200	Associated Payroll Costs	Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits.
300	Purchased Services	Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
400	Supplies and Materials	Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
500	Capital Outlay	Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.
600	Other Objects	Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.
700	Transfers	This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return.
800	Other Uses of Funds	Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event, or reserved for next year.

## Resources by Source

	2022-23	2023-24		024-25		2025-	26 Budget	
	Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
000 - Revenue from Local Sources								
1110 Ad Valorem Taxes Levied by District	8,420,733	8,616,900		9,040,376		9,361,045		
1190 Penalties and Interest on Taxes	20,563	20,733		14,659		20,000		
1500 Earnings on Investments	237,707	365,476		218,000		318,000		
1910 Rentals	237,707	4,590		210,000		5,000		
	205 427			481,000		Later Control		
1920 Contributions, Donations, and General Fundraising from Private Sources	205,427	81,228				625,200		
1940 Services Provided to Other Local Education Agencies	4,046,964	4,140,578		5,699,514		6,816,349		
1960 Recovery of Prior Years' Expenditure	-	11,625		040		137,783		
1970 Services Provided Other Funds	1,117,099	1,143,847		1,107,755		1,149,006		
1980 Fees Charged to Grants	940,066	812,985		600,000		700,000		
1990 Miscellaneous	547,514	488,296		421,000		404,500		
Total Revenue from Local Sources	15,536,073	15,686,258		17,582,304		19,536,883		
2000 - Revenue from Intermediate Sources								
2199 Other Intermediate Sources				- 2 -		10,000		
	-		_	-				
otal Revenue from Intermediate Sources			_	-		10,000		
8000 - Revenue from State Sources		77.7						
3101 State School Fund - General Support	15,420,256	16,091,917		16,290,313		18,704,394		
3104 State Managed County Timber	96,609	61,506		70,000		25,000		
3299 Other Unrestricted Grants-in-aid	26,238,534	21,354,968		26,629,500		28,486,998		
Total Revenue from State Sources	41,755,400	37,508,391	- 1	42,989,813		47,216,392		
1000 - Revenue from Federal Sources	4.460	240 203		140,000				
4300 Restricted Revenue Direct from the Federal	4,160	249,201		110,000		5		
Government	45000.00	4250000				3,00000		
4500 Restricted Revenue From the Federal	7,583,177	7,902,957		8,701,000		8,360,500		
Government Through the State	43	50.04.53		200,20		100 000		
4700 Grants-In-Aid From the Federal Government	82,042	150,644		100,000		95,000		
Through Other Intermediate Agencies	3.53.0							
4900 Revenue for/on Behalf of the District	3,663	-		5,000		-		
otal Revenue from Federal Sources	7,673,042	8,302,803		8,916,000		8,455,500		
5000 - Revenue from Other Sources								
5100 Long Term Debt Financing Sources		342,174				2.1		
5200 Interfund Transfers	459,000	448,198		451,500		452,500		
5300 Sale of/or Compensation for Loss of Fixed	4,092	440,130		451,500		432,300		
Assets	4,092			-		6.1		
	E 042 242	5 122 007		2,025,743		2 607 426		
5400 Beginning Fund Balance	6,042,341	5,133,807		3,035,743		3,697,436		
Total Revenue from Other Sources	6,505,433	5,924,179		3,487,243		4,149,936		
OTAL RESOURCES	71,469,947	67,421,631	_	72,975,360	_	79,368,711		

## Requirements by Object

		2022 23	2023-24	20	24-25		2025-	26 Budget	
		Actual	Actual .	FTE	Proposed	FTE	Proposed	Approved	Adopted
1. 1									-
100 - Sa	alaries			100	1000		100 55-4		
111	Licensed Salaries	6,007,732	6,540,440	83.81	6,557,695	94.60	7,787,023		
112	Classified Salaries	6,096,238	7,558,932	182.26	7,950,953	179.06	8,170,577		
113	Administrators	2,010,672	2,633,417	18.00	2,651,192	16.00	2,526,662		
	Managerial - Classified	416,147	549,883	7.01	547,302	5.00	429,387		
	Substitutes - Licensed	4,875	8,589	7,00	377,302	3.00	125,507		
	TO A CONTRACTOR OF THE CONTRAC	17.00	200		100	- 8			
	Substitutes - Classified	603	48,285	151.11					
	Temporary - Licensed	623,896	482,531	0.30	289,633	- 2	230,000		
	Temporary - Classified	231,984	92,859	98	150,000	1.	135,000		
	Additional Salary	14,180	33,473		177,334		368,648		
otal Sa	alaries	15,406,326	17,948,410	291.38	18,324,109	294.66	19,647,297		
00 - A	ssociated Payroll Costs								
		4.055.417	A DEE ON		E 567 112		7.176.220		
	Public Employees Retirement System	4,056,412	4,965,800		5,567,112		7,126,320		
	Social Security Administration	1,159,009	1,339,036		1,602,951		1,501,751		
	Other Required Payroll Costs	274,043	201,935		239,376		318,196		
240	Contractual Employee Benefits	3,609,563	3,875,832		4,196,445		4,149,463		
Total A	ssociated Payroll Costs	9,099,027	10,382,603		11,605,884		13,095,730		
100 B	The Productions								
	urchased Services	2012.11			302322		1504-011		
310	Instructional, Professional and Technical Services	6,735,588	5,680,599		6,293,788		9,325,703		
320	Property Services	1,242,086	608,937		578,700		692,100		
330	Student Transportation Services	34,948	88,103		- 2		4-1		
340		484,306	293,274		235,800		254,350		
350		661,600	601,228		475,550		514,850		
100		380,804	12.27 12.1		The same of the same		292,721		
374		100 TO 10	193,599		425,000				
380	Non-Instructional Professional and Technical Services	2,408,187	1,638,407		1,460,654		1,475,898		
390	Other General Professional and Technological Services	3,047	3,645		2,000		5,000		
otal P	urchased Services	11,950,565	9,107,791		9,471,492		12,560,621		
200									
	upplies and Materials	ar Wares	day Jan		the state of		(Co., 201)		
410	Consumable Supplies and Materials	751,872	771,267		1,310,467		674,901		
420	Textbooks	85,211	29,294		44,100		10,000		
430	Library Books	11,299			- 3				
440	Periodicals		412		140		500		
450		3,663	- 4		5,000				
460	TOTAL CONTRACTOR OF THE PARTY O	425,024	295,165		347,627		146,200		
470	The state of the s	597,930	521,363		553,075		539,331		
	Computer Sortware Computer Hardware	C-0-4-0-1	The condition of the co		368,903		339,500		
_	applies and Materials	2,712,226	251,658 1,869,159		2,629,172		1,710,431		
rotar St	applies and wateridis	2,7.12,775	1,009,139		2,029,172		1,710,431		
500 - C	apital Outlay	-							
540	Depreciable Equipment	231,868	431,490		413,940		200,020		
	Depreciable Technology	107000	654,615		205,000		280,000		
	Other Capital Outlay	698,330	997,618				179,161		
	apital Outlay	930,199	2,083,723	- )	618,940	1	659,181		
	75.00								
	ther Objects	200	24 5		0.000		1,000,000		
	Redemption of Principal	655,682	732,190		848,164		943,068		
621	Regular Interest	261,951	226,880		204,747		158,452		

# Requirements by Object (continued)

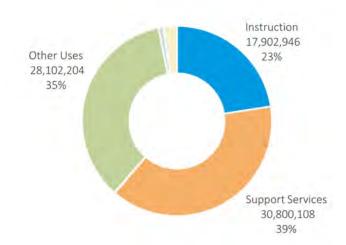
	2022-23 Actual	2023-24	20	24-25		2025-	-26 Budget		
		Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted	
640 Dues and Fees	95,923	123,054		96,330		141,255			
650 Insurance and Judgements	247,269	170,132		192,500		218,000			
690 Grant Indirect Charges	940,066	812,985		1,065,870		739,556			
Total Other Objects	2,200,890	2,065,242	9	2,407,611	~	2,200,331			
700 - Transfers									
710 Fund Modifications	459,000	448,198		451,500		452,500			
720 Transits	24,141,710	20,037,073		25,400,811		26,559,167			
Total Transfers	24,600,710	20,485,271		25,852,311		27,011,667			
800 - Other Uses of Funds									
810 Planned Reserve		1.5		1,265,842		650,000			
820 Reserved for Next Year	~	1.4		800,000		1,833,453			
Total Other Uses of Funds	- 1	- 1		2,065,842		2,483,453			
TOTAL REQUIREMENTS	66,399,942	63,942,199	291.38	72,975,360	294.66	79,368,711			

## Requirements by Function

	2022-23	2023-24	2024-25		1		26 Budget	0.2
	Actual	Actual	FIE	Proposed	FTE	Proposed	Approved	Adopted
				-	- 7 - 7			
1000 - Instruction	2	*****		100	100			
1111 Elementary, K-5 or K-6	3	37,211	1.2	-	<	î		
1121 Middle/Junior High School Programs	~	2,161	*	1 2	1.5	1		
1140 Pre-Kindergarten Programs	767	SUSSIA	0.000	0.566	10000	C 350 100		
1220 Restrictive Programs for Students with Disabilities	12,201,038	13,388,706	162,47	14,353,022	159,39	15,237,408		
1250 Less Restrictive Programs for Students with Disabilities	1,385,315	1,582,246	8.00	1,265,303	9.00	1,427,200	14	
1280 Alternative Education		6,261	2.00	162,500	2.00	303,990		
1293 Migrant Education	721,057	674,918	0.50	148,750	0.80	392,228		
1294 Youth Corrections Education	501,195	419,884	3.20	569,352	3.00	482,696		
1299 Other Programs	39,633	27,312	0.30	35,874	0.30	39,424		
1400 Summer School Programs	2,090	33,002	0.05	10,716	0.05	20,000		
otal Instruction	14,851,095	16,171,700	176.52	16,545,516	174.54	17,902,946		
The Contract of the Contract o								
2000 - Support Services	Section 1	VA CANA	202	1 - 5 - 5 - 5		Take to		
2110 Attendance and Social Work Services	892,939	818,988	7.55	872,791	4.61	532,772		
2120 Guidance Services	995,628	1,107,331	1.70	411,664	2.00	409,229		
2130 Health Services	59,376	78,655	0.63	143,388	2.80	450,432		
2140 Psychological Services	264,153	256,837	0.63	242,425	2.80	486,093		
2150 Speech Pathology and Audiology Services	1,010,253	1,191,852	8.20	1,397,368	15.80	2,326,529		
2160 Other Student Treatment Services	- 14	and the same of	16	4.		550,000		
2190 Service Direction, Student Support Services	1,804,071	1,794,507	10.31	2,080,336	9.05	1,895,318		
2210 Improvement of Instruction Services	6,111,254	5,455,652	23.73	6,770,259	21.53	8,152,331		
2220 Educational Media Services	88,647	87,208	1.00	109,620	1.00	124,135		
2240 Instructional Staff Development	3,820,807	3,522,642	9.43	4,301,214	8.75	3,617,434		
2310 Board of Education Services	363,643	391,437	9	437,125	9	371,825		
2320 Executive Administration Services	505,157	471,928	2.05	481,566	2.50	684,136		
2520 Fiscal Services	547,669	591,614	4.00	588,960	4.00	680,049		
2540 Operation and Maintenance of Plant Services	2,577,921	2,497,617	3,70	1,491,951	3,50	1,412,564		
2550 Student Transportation Services	5,729	34,554,550	100	40	375			
2570 Internal Services	115,278	63,615	1.00	82,447	0.80	79,200		
2620 Planning, Research, Development,	41,658	125	2,00	45,111	-	1,5,646		
2630 Information Services	188	1,002		- 2				
2640 Staff Services	855,885	824,164	3.50	784,023	4.09	891,824		
2660 Technology Services	1,873,184	2,693,300	9.00	2,494,363	8.50	2,774,016		
2680 Interpretation and Translation Services	3,987,618	4,395,194	28.44	4,665,000	28.40	5,340,000	-	
	34,142	28,130	20,44	20,251	26.40	13,100		
2690 Other Support Services - Central 2700 Supplemental Retirement Program	11,850	5,380	- 3	9,030	- 2	9,120		
Total Support Services	25,967,050	26,277,178	114.86	27,383,780	120,13	30,800,108		
Old Sepport Services	25,507,050	20,27,270	114.00	17,500,700	150/10	30,000,200		
8000 - Enterprise and Community Services								
3100 Food Services	63,455	59,963	1.5	75,000		80,000		
Total Enterprise and Community Services	63,455	59,963	-	75,000		80,000		
5000 - Other Uses					-			
5100 Debt Service	017.622	948,088		1.052.011		1 000 527		
	917,632			1,052,911		1,090,537		
5200 Transfers of Funds	459,000	448,198		451,500		452,500		
5300 Apportionment of Funds by ESD Total Other Uses	24,141,710 25,518,342	20,037,073		25,400,811 26,905,222		26,559,167 28,102,204		

## Requirements by Function (continued)

	2022-23	2023-24	2024-25		2025-26 Budget			
	Actual	Actual	FTE	Proposed	FIE	Proposed	Approved	Adopted
6000 - Contingencies 6000 Operating Contingency		120		1,265,842		650,000		
Total Contingencies	-	*		1,265,842		650,000		
7000 - Unappropriated Ending Fund Balance 7000 Unappropriated Ending Fund Balance				800,000		1,833,453		
Total Unappropriated Ending Fund Balance				800,000		1,833,453		
TOTAL REQUIREMENTS	66,399,942	63,942,199	291.38	72,975,360	294.66	79,368,711		



#### Functions - Chart of Account Definitions

Budget requirements are prepared by program. Programs are groups of activities to accomplish a major service or function. Schools use programs in budgeting – called "functions". The function describes the activity for which a service or material object is acquired.

FUNC	TION TYPE	FUNCTION DESCRIPTION
1000	Instruction	Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities.
2000	Support Services	Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.
3000	Enterprise and Community Services	Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
5000	Other Uses	Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by Education Service District (ESD).
6000	Contingency	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
7000	Unappropriated Ending Fund Balance	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

The General Fund is the main operating fund of the ESD and accounts for all financial resources of the district except those required to be accounted for in another fund.



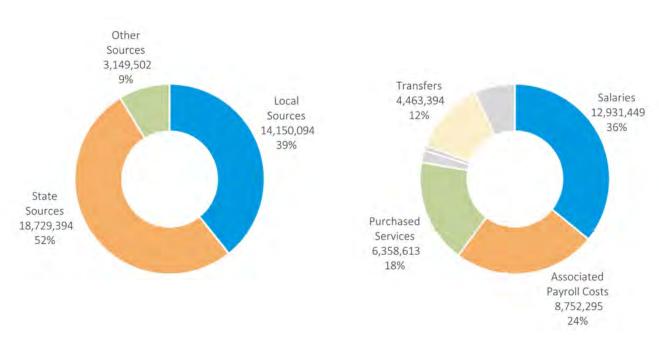
Friends and Fun Camp provided Life Skills students with opportunities to experience swimming, music, art, science, and other social activities specifically tailored to meet their unique needs.

#### Summary of Resources and Requirements

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget				
			FIE	Proposed	FTE	Proposed	Approved	Adopted	
Resources						1.77			
1000 Local Sources	11,319,810	11,334,861		12,394,549		14,150,094			
2000 Intermediate Sources				~		10,000			
3000 State Sources	15,516,866	16,153,423		16,360,313		18,729,394			
5000 Other Sources	4,396,659	3,288,814		2,618,617		3,149,502			
Total Resources	31,233,335	30,777,098		31,373,479		36,038,990			
Requirements		1			1.				
100 Salaries	9,141,836	10,973,743	205.95	11,436,471	215.29	12,931,449			
200 Associated Payroll Costs	5,738,735	6,470,402		7,495,703		8,752,295			
300 Purchased Services	6,815,071	5,713,478		5,695,892		6,358,613			
400 Supplies and Materials	763,976	599,614		662,884		724,853			
600 Other Objects	312,523	263,685		269,700		324,933			
700 Transfers	5,214,555	4,046,197		3,746,987		4,463,394			
800 Other Uses of Funds		-14		2,065,842		2,483,453			
Total Requirements	27,986,695	28,067,119	205.95	31,373,479	215.29	36,038,990			
ENDING FUND BALANCE	3,246,640	2,709,979							

#### Resources

#### Requirements



## Resources by Source

	2022-23	2023-24 Actual	2	024-25	2025-26 Budget			
	Actual		FTE	Proposed	FTE	Proposed	Approved	Adopted
1000 - Revenue from Local Sources		1						
1110 Ad Valorem Taxes Levied by District	8,420,733	8,616,900		9,040,376		9,361,045		
1190 Penalties and Interest on Taxes	20,563	20,733		14,659		20,000		
1500 Earnings on Investments	222,443	340,150		200,000		300,000		
1910 Rentals	-	4,590		70.00		5,000		
1920 Contributions, Donations, and General Fundraising from Private Sources	55	218		100		200		
1940 Services Provided to Other Local Education Agencies	1,376,808	1,256,511		2,209,514		3,441,349		
1960 Recovery of Prior Years' Expenditure				+		5,000		
1980 Fees Charged to Grants	940,066	812,985		600,000		700,000		
1990 Miscellaneous	339,143	282,773		330,000		317,500		
otal Revenue from Local Sources	11,319,810	11,334,861		12,394,549		14,150,094		
2000 - Revenue from Intermediate Sources 2199 Other Intermediate Sources				4		10,000		
otal Revenue from Intermediate Sources		~		-		10,000		
3000 - Revenue from State Sources 3101 State School Fund - General Support 3104 State Managed County Timber	15,420,256 96,609	16,091,917 61,506		16,290,313 70,000		18,704,394 25,000		
3199 Other Unrestricted Grants-in-aid  Total Revenue from State Sources	15,516,866	16,153,423		16,360,313	-	18,729,394		
otal nevenue from state sources	15,510,606	10,155,425		10,300,313		10,729,394		
5000 - Revenue from Other Sources 5100 Long Term Debt Financing Sources 5400 Beginning Fund Balance	4,396,659	42,174 3,246,640		2,618,617		3,149,502		
Total Revenue from Other Sources	4,396,659	3,288,814		2,618,617		3,149,502		
TOTAL RESOURCES	31,233,335	30,777,098		31,373,479		36,038,990		

## Requirements by Object

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget				
			FTE	Proposed	FTE	Proposed	Approved	Adopted	
00 - Salaries									
111 Licensed Salaries	3,321,324	3,759,536	51.58	3,704,207	64.00	4,934,272			
112 Classified Salaries	3,885,363	4,817,099	135.04	5,185,211	134.99	5,476,629			
						9			
113 Administrators	1,502,582	1,785,700	12.85	1,933,580	11.40	1,819,319			
114 Managerial - Classified	351,127	486,122	6.48	508,123	4.90	421,316			
121 Substitutes - Licensed	4,875	8,589	3.1		9	-			
122 Substitutes - Classified	603	48,285		0.9		27.50			
123 Temporary - Licensed	13,763	24,667		-	- 3	30,000			
124 Temporary - Classified	53,219	21,721				35,000			
130 Additional Salary	8,980	22,023		105,350	3	214,913			
otal Salaries	9,141,836	10,973,743	205.95	11,436,471	215.29	12,931,449			
200 - Associated Payroll Costs									
210 Public Employees Retirement System	2,393,719	2,953,487		3,461,964		4,668,744			
220 Social Security Administration	684,907	814,391		998,495		987,989			
230 Other Required Payroll Costs	161,253	119,934		157,692		216,570			
240 Contractual Employee Benefits	2,498,856	2,582,590		2,877,552		2,878,992			
Total Associated Payroll Costs	5,738,735	6,470,402		7,495,703		8,752,295			
State Posteriates (Syron esses	2,720,733	SHOHOL		1,4557,95		O, SEJESS			
800 - Purchased Services		3000							
310 Instructional, Professional and Technical	4,497,034	3,984,236		4,020,788		4,584,060			
Services		1000		12.000		33.34.1			
320 Property Services	1,036,274	524,734		531,400		611,100			
330 Student Transportation Services	THE PERSON	67		759/100		1000			
340 Travel	144,828	64,981		44,400		78,000			
350 Communication	385,580	472,858		420,750		466,705			
380 Non-Instructional Professional and Technical				20.000000		613,748			
Services	748,307	662,958		676,554		013,746			
390 Other General Professional and	3,047	3,645		2,000		5,000			
Technological Services	3,0%	2,2,5				20100			
otal Purchased Services	6,815,071	5,713,478		5,695,892		6,358,613			
00 - Supplies and Materials			-						
410 Consumable Supplies and Materials	185,279	192,784		203,025		226,332			
		0.74		5.54		220,552			
420 Textbooks	22,181	17,442		21,000		- 4			
430 Library Books	80	200							
440 Periodicals	600	387		400 844		500			
460 Non-Consumable Items	256,494	126,648		121,784		87,200			
470 Computer Software	242,929	231,192		274,075	_	401,321			
480 Computer Hardware	57,013	31,161		43,000		9,500			
Total Supplies and Materials	763,976	599,614		662,884		724,853			
600 - Other Objects									
610 Redemption of Principal	0.1	10,113				10,684			
621 Regular Interest		870				299			
640 Dues and Fees	65.054	120 5 507		77 200		95,950			
	65,254	82,570		77,200		. 10041.141			
650 Insurance and Judgements	247,269	170,132		192,500		218,000			
Total Other Objects	317,523	263,685		269,700		324,933			

# Requirements by Object (continued)

	2022-23	2023-24 Actual	2024-25		2025-26 Budget				
	Actual		FIE	Proposed	FIE	Proposed	Approved	Adopted	
700 - Transfers 710 Fund Modifications 720 Transits	459,000 4,755,555	448,198 3,597,999		449,000 3,297,987		452,500 4,010,894			
Total Transfers	5,214,555	4,046,197		3,746,987		4,463,394			
800 - Other Uses of Funds 810 Planned Reserve 820 Reserved for Next Year	1			1,265,842 800,000		650,000 1,833,453			
Total Other Uses of Funds	-			2,065,842		2,483,453			
TOTAL REQUIREMENTS	27,986,695	78,067,119	205.95	31,373,479	215.29	36,038,990			

## Requirements by Function

	2022-23	2023-24 Actual	20	24-25	2025-26 Budget			
	Actual		FIE	Proposed	FTE	Proposed	Approved	Adopted
1000 - Instruction						-		
1220 Restrictive Programs for Students with Disabilities	11,714,304	12,892,130	159.07	13,256,808	153.29	13,820,334		
1280 Alternative Education	4	120	10.4		2.00	303,990		
1299 Other Programs	39,633	27,312	0.30	35,874	0.30	39,424		
Total Instruction	11,753,937	12,919,442	159.37	13,292,681	155.59	14,163,749		
U. b. marchine								
2000 - Support Services	8100	75.250	677	27.5				
2110 Attendance and Social Work Services	11,827	4,208	0.05	5,541	8			
2120 Guidance Services	98,355	77,951	~	86,604	0.50	166,661		
2130 Health Services	38,285	24,425	0.63	88,388	2.80	397,432		
2140 Psychological Services	264,153	256,837	0.63	242,425	2.80	486,093		
2150 Speech Pathology and Audiology Services	1,002,979	1,191,852	8.20	1,394,368	15.30	2,246,237		
2160 Other Student Treatment Services	-	4	100	201	14.1	550,000		
2190 Service Direction, Student Support Services	1,675,114	1,615,888	9.73	1,901,088	7.75	1,548,811		
2210 Improvement of Instruction Services	761,484	869,617	4.10	907,167	6.16	1,281,878		
2220 Educational Media Services	88,647	87,208	1.00	109,620	1.00	124,135		
2240 Instructional Staff Development	239,202	113,348	-	572,843		78,000		
2310 Board of Education Services	363,643	391,437		437,125	1.	371,825		
2320 Executive Administration Services	505,157	471,928	2.05	481,566	2.50	684,136		
2520 Fiscal Services	547,669	591,614	4.00	588,960	4.00	680,049		
2540 Operation and Maintenance of Plant Services	1,539,775	1,004,847	3.70	1,068,011	3.50	1,023,383		
2570 Internal Services	71,123	63,615	1.00	82,447	0.80	79,200		
2630 Information Services	188	1,002	1,00	02,447	0.00	75,200		
2640 Staff Services	684,499	806,239	3.50	709,709	4.09	844,319		
			8.00		2.573			
2660 Technology Services	1,417,506	1,709,135		1,857,827	8.50	2,124,016		
2680 Interpretation and Translation Services	1,662,604	1,798,500	*	1,705,000	36	2,220,000		
2690 Other Support Services - Central	34,142	16,451		20,251	18	13,100		
2700 Supplemental Retirement Program	11,850	5,380		9,030	*	9,120		
otal Support Services	11,018,203	11,101,481	46,58	12,267,969	59.70	14,928,394		
6000 - Other Uses								
5200 Transfers of Funds	459,000	448,198		449,000		452,500		
5300 Apportionment of Funds by ESD	4,755,555	3,597,999		3,297,987		4,010,894		
Total Other Uses	5,214,555	4,046,197	Ĭ	3,746,987		4,463,394		
5000 - Contingencies								
				1 765 943		650,000		
6000 Operating Contingency  otal Contingencies				1,265,842		650,000		
out contingenties				1,200,042		030,000		
7000 - Unappropriated Ending Fund Balance								
7000 Unappropriated Ending Fund Balance		40		800,000		1,833,453		
Total Unappropriated Ending Fund Balance	- 1		- 4	800,000		1,833,453		
	0.7 mar. por	70.007.146	COL OR			10 820 000		
TOTAL REQUIREMENTS	27,986,695	28,067,119	205.95	31,373,479	215.29	36,038,990		

### Requirements by Function / Object

		2022-23	2023-24	20	24-25		2025	26 Budget	
		Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
						9 1 1			
1220 - I Disabilit	Restrictive Programs for Students with ties					3.1.11			
111	Licensed Salaries	2,666,008	2,899,139	40.13	2,861,425	37.60	2,727,045		
112	Classified Salaries	2,832,375	3,789,144	118.94	4,051,233	115.69	4,116,469		
121	Substitutes - Licensed	4,875	8,589	200	10 111	(4)	***************************************		
	Substitutes - Classified	603	48,285	10.0	4	140	0.25		
	Temporary - Licensed	6.55	23,767	100	3.2		10,000		
	Temporary - Classified	7,352	5,829	200		100	35,000		
	Additional Salary	3,900	4,713		77,990		153,038		
210		1,414,099	1,787,564		2,097,916		2,528,428		
	Social Security Administration	414,652	502,301		619,768		538,679		
			the same of the sa		The second second		W. Z. C. C. C.		
230		78,637	54,360		83,572		84,188		
	Contractual Employee Benefits	1,793,492	1,788,972		1,975,153		1,820,694		
310	Instructional, Professional and Technical Services	2,025,534	1,549,667		1,078,700		1,372,595		
320	Property Services	127,761	88,849		85,700		152,800		
330	Student Transportation Services		67		14/		-581		
340	Travel	9,097	4,342		3,900		8,350		
350	Communication	32,702	85,236		73,750		43,200		
380	Non-Instructional Professional and Technical Services	17,619	2,249		1,000		12,100		
410	Consumable Supplies and Materials	65,600	90,485	- 11	96,100		88,499		
	Textbooks	17,914	17,377		21,000		0.40.1		
180	Library Books	80	100	- 11	- 5		6-1		
	Non-Consumable Items	97,416	52,492	- 11	47,000		45,000		
470		59,556	66,726	- 1	61,500		79,250		
	Computer Hardware	42,161	21,215		20,000		5,000		
	Dues and Fees	2,873	762	- 1	1,100		5,000		
_	estrictive Programs for Students with	11,714,304	12,892,130	159:07	13,256,808	153.29	13,820,334		
Disabili	A CONTRACTOR OF THE PROPERTY O	3.00	24044.0				rate and a		
1280 - /	Alternative Education								
111	Licensed Salaries	4.	19		- 3	1.00	74,308		
112	Classified Salaries		***		4.	1.00	41,516		
210	Public Employees Retirement System		2.5				41,442		
220	Social Security Administration	3.1	-		- 6		8,861		
230	Other Required Payroll Costs	-					1,373		
	Contractual Employee Benefits	-			11.2		16,913		
310		12			41		83,527		
	Property Services	12.	(20)		2.42		4,000		
	Travel	1.2	-		100		1,000		
	Communication	1			1.5		4,050		
410			-				23,501		
	Non-Consumable Items	10	-		7		1,000		
	Computer Software				1		2,500		
	ternative Education					2,00			
	Other Programs		-		-	2,00	303,990		
	Classified Salaries	18,623	13,945	0.30	20,099	0.30	20,804		
	Temporary - Classified			0.30	20,059	0.30	20,804		
		3,331	587	100	5.033		7 444		
	Public Employees Retirement System	6,853	4,349		5,973		7,444		
	Social Security Administration	1,644	1,095	. 111	1,538		1,592		
	Other Required Payroll Costs	219	172		239		247		
	Contractual Employee Benefits	2,736	1,859		2,550		2,538		
320	Property Services	129	178		200		200		1

		2022-23	2023-24	20	24-25	- 12 - 12	2025	26 Budget	
		Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
36.5	V . V .	70.7	7.5.2		V Z.		30		
	Communication	2,488	2,410		2,500		3,100		
380	Non-Instructional Professional and Technical	765	120		-		-		
410	Services	260	741		200		500		
	Consumable Supplies and Materials Computer Software	269 2,576	2,575		2,575		3,000		
	ther Programs	39,633	27,312	0.30	35,874	0.30	39,424		
	struction	11,753,937	12,919,442	159.37	13,292,681	155.59	14,163,749		
1 4 2 4 4 4							1011111111		
2110 - /	Attendance and Social Work Services	4.3		44	9.5				
112	Classified Salaries	5,924	2,254	0.05	3,350	~	-		
124	Temporary - Classified	1,221	65	-	-62	000	3.		
210	Public Employees Retirement System	2,087	691		996		- 3		
220	Social Security Administration	541	175		256		X.		
230	Other Required Payroll Costs	75	28		40				
240	Contractual Employee Benefits	391	304		425		X .		
320	Property Services	13	25		7		~		
340	Travel	91	2		9.5				
350	Communication	924	610		375				
380	Non-Instructional Professional and Technical Services	450	12.1				-		
	Computer Software	110	56		100		-		
-	ttendance and Social Work Services	11,827	4,208	0.05	5,541	~			
	Guidance Services					3756	The same of the		
1000	Licensed Salaries	2.25	3.5	10.4		0.50	47,041		
	Classified Salaries	9,709	10,317		- 5	(-i	16,831		
	Public Employees Retirement System	2,719	3,031		- 2		3,599		
	Social Security Administration	737	757		170		552		
	Other Required Payroll Costs	159	120		175		9,190		
240		2,598	2,898		200		500		
380	Non-Instructional Professional and Technical Services	82,433	60,827		86,604		86,948		
410	Consumable Supplies and Materials				- 3		500		
470	Computer Software	1,0	791				500		
	Dues and Fees	-			-		1,000		_
the second	uidance Services	98,355	77,951		86,604	0.50	166,661		
	Health Services	10.054	16 500	0.63	40 600	2.00	220.140		
	Licensed Salaries	10,064	16,506	0.63	48,628	2.80	230,140		
	Additional Salary	0.000	1,511				6,000		
	Public Employees Retirement System	2,328 749	1 340		15,833		84,491		
	Social Security Administration	A.36-	1,340		5,104		18,065		
	Other Required Payroll Costs	1 107	208		19 251		2,790		
	Contractual Employee Benefits Instructional, Professional and Technical	1,192 21,585	3,393 279		18,251		26,890 19,507		
	Services	21,383	2/9						
	Travel	7	**		- 5		700		
	Communication	3.	120				3,700		
	Consumable Supplies and Materials	- 3	45		- 7		900		
	Computer Software	4.322	50		1.6		750		
	Computer Hardware	2,288	140		37.				
	Dues and Fees		77.400	With	-	W Only	3,500		
Contract Contract	ealth Services	38,285	24,425	0.63	88,388	2.80	397,432		
	Psychological Services Licensed Salaries	69,433	71,687	0.63	55,285	2.80	251,005		

		2022-23	2023-24	20.	24-25	2025-26 Budget			
		Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
0.0	63 576				1.77				
130	Additional Salary		7,140		564				
210	Public Employees Retirement System	20,506	21,421		17,515		91,654		
220	Social Security Administration	5,046	5,484		4,272		19,202		
230	Other Required Payroll Costs	692	840		657		2,944		
240	Contractual Employee Benefits	16,139	9,390		9,631		54,238		
310	Instructional, Professional and Technical Services	146,761	144,000		150,000		46,351		
320	Property Services	356	533		500				
350	Communication	2,462	2,728		1,000		9,000		
410	Consumable Supplies and Materials	394	113		2,000		9,000		
420	Textbooks	1,252	17)		2		100		
470	Computer Software	1,036	641		les		2,700		
640	Dues and Fees	77	.21		1,000		-		
otal Ps	sychologial Services	264,153	256,837	0.63	242,425	2.80	486,093		-
	Speech Pathology and Audiology Services	- 5.773	_	2.30	20.00		3.775.345		-
111	Licensed Salaries	487,620	610,593	8.20	604,426	15.30	1,273,933		
130	Additional Salary	4,600	4,400		17,196		6,000		
210	Public Employees Retirement System	142,499	173,430		189,427		461,107		
220	Social Security Administration	36,349	45,680	- 11	52,299		97,915		
230	Other Required Payroll Costs	5,276	7,383		7,364		15,049		
240		85,432	104,455		123,256		264,770		
310	Instructional, Professional and Technical Services	190,215	182,508		370,000		76,487		
320	Property Services	3,660	6,282	. 11	6,500		- 2		
340	Travel	6,078	2,216		2,100		6,600		
350	Communication	4,633	7,870		4,900		9,100		
380	Non-Instructional Professional and Technical Services		811		e ·		250		
410	Consumable Supplies and Materials	2,294	4,771	. 11	3,800		6,000		
420	Textbooks	1,707	65		-		-		
460	Non-Consumable Items	7,335	28,148		100		1,000		
470	Computer Software	24,989	11,162		8,000		28,025		
480	Computer Hardware	98.1	2,077		5,000		100		
640	Dues and Fees	294	+		-				
otal Sp	peech Pathology and Audiology Services	1,002,979	1,191,852	8.20	1,394,368	15.30	2,246,237		
	Other Student Treatment Services Instructional, Professional and Technical Services				- 4		550,000		
als lo				_		_	CEN DOD		
	ther Student Treatment Services Service Direction, Student Support Services	-	-	-	-	-	550,000		
	Classified Salaries	93,806	115,317	2,50	121,269	2.25	102,429		
	Administrators	780,241	813,657	6.25	899,747	4.60	696,771		
200	Managerial - Classified	71,357	53,499	0.23	72,760	0.90	72,642		
	Temporary - Licensed	11,337	900	0,56	72,700	0.50	20,000		
	Temporary - Classified	51	634	16		6	20,000		
130	Additional Salary		0.54				6,000		
210		247,540	234,559		335,467		319,347		
240				- 1	40.777.47.41		68,685		
220		70,345	73,594		99,387				
230		10,226	105 803		12,837		10,592		
310		203,407	195,892 34,523		257,107 26,250		196,196		
-		1,6000	150 460		50.00		100 100		
320	Property Services	39,153	41,687		47,300		25,700		

		2022 23	2023 24	20.	24-25		2025	26 Budget	
		Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
***	£ 7.1	4 100	244				0.000		
	Travel	9,486	3,719		3,700		3,650		
	Communication	9,806	13,317		6,600		11,500		
380	Non-Instructional Professional and Technical Services	7,326	1,295		2,200		1,500		
410	Consumable Supplies and Materials	12,773	11,139		5,464		3,801		
420	Textbooks	1,307	4		- 14		500		
460	Non-Consumable Items	45,123	4,566		1,000		500		
470	Computer Software	48,935	10,144		6,000		4,750		
480	Computer Hardware	2,219	1,250		4				
640	Dues and Fees	730	25		4,000		4,250		
650	Insurance and Judgements		5,355		- 4		01		
	ervice Direction, Student Support Services	1,675,114	1,615,888	9.73	1,901,088	7.75	1,548,811		
	mprovement of Instruction Services	1000	100	2.84	200000	200	960 847		
	Licensed Salaries	41,775	120,429	1.00	78,925	3.00	269,125		
	Classified Salaries	174,750	83,452	1,00	58,760	1.86	121,987		
	Administrators	15,808	150,598	1.60	246,445	1,30	215,682		
	Managerial - Classified	3	1.5	0.50	37,313	2.3	-		
	Temporary - Licensed	2,600	100	(~"	14.7				
124	Temporary - Classified	584	191	-		- 3	- 6 -		
130	Additional Salary		- 7		1,800		9,638		
210	Public Employees Retirement System	69,089	107,910		131,955		230,071		
220	Social Security Administration	17,903	26,524		34,414		46,982		
230	Other Required Payroll Costs	2,239	4,109		4,987		7,277		
240	Contractual Employee Benefits	38,138	76,732		80,330		99,467		
310	Instructional, Professional and Technical Services	143,755	160,276		105,795		110,644		
320	Property Services	3,590	3,173		3,300		7,200		
	Travel	9,952	217		3,550		- 5-1		
350	Communication	6,281	5,860		7,050		7,000		
380	Non-Instructional Professional and Technical Services	111,486	115,354		95,000		141,300		
410	Consumable Supplies and Materials	17,151	4,077		7,044		5,004		
	Non-Consumable Items	999	100	- 11	2,000		5,004		
	Computer Software	17,471	7,278		7,000		10,500		
480		348	3,401		1,000		10,500		
	Dues and Fees	1,417	127		500				
	Insurance and Judgements	86,148	447		2				
	provement of Instruction Services	761,484	869,617	4.10	907,167	6.16	1,781,878		
20 -	Educational Media Services								
111	Licensed Salaries	46,424	41,182	1.00	55,519	1,00	61,675		
210	Public Employees Retirement System	11,057	11,270		16,500		22,067		
220	Social Security Administration	3,446	2,659		4,247		4,718		
230	Other Required Payroll Costs	485	441		658		729		
240	Contractual Employee Benefits	12,657	12,821		16,076		16,282		
310	Instructional, Professional and Technical Services	19	1,114				13,464		
320	Property Services	222	254		300		700		
	Travel	1,432	3,136		1,200		3,000		
350	Communication		98		120		200		
	Periodicals		137				-		
	Non-Consumable Items	8-8	13		Ter		-		
470	Computer Software	12,923	14,048		15,000		500		
	Dues and Fees	100	35		1-1		-		
	fucational Media Services	88,647	87,208	1.00	109,620	1,00	124,135		

		2022 23	2023-24	20	24-25		2025	26 Budget	
		Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
L.	5 W - 3 L - 2 L -					1			
	nstructional Staff Development		3650				-		
	Additional Salary	3.1	10,800		1.0				
	Public Employees Retirement System	3.1	3,147	. II	2		~		
	Social Security Administration		801		- 4				
230	Other Required Payroll Costs		127		5.105%		2.73		
310	Instructional, Professional and Technical Services	239,202	97,872		570,343		70,500		
340	Travel	3.4			i è i		7,500		
380	Non-Instructional Professional and Technical Services	3	600		**		100		
410	Consumable Supplies and Materials		~		2,500		- 5		
Total In	structional Staff Development	239,202	113,348	2-01	572,843	- 81	78,000		
2310 - 1	Board of Education Services								
340	Travel	42,650	22,766		10,200		23,000		
350	Communication	140	264		325		325		
380	Non-Instructional Professional and Technical Services	203,689	219,537		269,500		155,000		
410	Consumable Supplies and Materials	4,921	8,024		4,500		5,000		
470			331		100		500		
640	Dues and Fees	27,038	47,874		50,000		60,000		
650	Insurance and Judgements	85,205	92,642	1.4	102,500		128,000		
	pard of Education Services	363,643	391,437		437,125	- 81	371,825		
2320 - 1	xecutive Administration Services								
112	Classified Salaries	4,968	434	0.25	16,749	9	- A.		
113	Administrators	168,618	183,397	1.00	185,016	1.50	282,359		
114	Managerial - Classified	65,792	69,181	0.80	72,190	1.00	93,396		
	Temporary - Licensed	11,163	9.	100	7.527	(4)	-		
	Temporary - Classified	3.3	3,936	- 4	1.0	S	100		
	Additional Salary	480	600		600		3,600		
	Public Employees Retirement System	77,695	73,527		77,783		136,271		
220	Social Security Administration	18,088	18,646		21,942		27,928		
	Other Required Payroll Costs	2,425	2,782		3,238		4,469		
	Contractual Employee Benefits	54,902	66,158		63,268		85,282		
	Instructional, Professional and Technical Services	25,324			- 0		1		
320	Property Services	800	965		1,000		2,900		
	Travel	11,509	16,505		7,250		10,000		
	Communication	2,403	1,513		1,230		1,430		
	Non-Instructional Professional and Technical Services	18,411	6,318		6,500		11,000		
410	Consumable Supplies and Materials	13,955	17,191		14,000		14,000		
460	Non-Consumable Items	261	1,762		1,000		4,000		
	Computer Software	2,753	2,597		3,500		1,500		
	Dues and Fees	7,612	6,417		6,300		6,000		
	Insurance and Judgements	18,000	30,427		0,300		5,000		
	ecutive Administration Services	505,157	471,928	2.05	481,566	2.50	684,136		
2 2 2	iscal Services								
	Classified Salaries	105,312	113,287	2.00	122,866	2.00	142,889		
	Administrators	147,408	185,078	1.00	161,743	1.00	165,447		
	Managerial - Classified	67,875	73,939	1.00	73,697	1.00	76,276		
	Temporary - Classified	19,159	2.00	Seri		100	2,400		
	Additional Salary		- 21		7,200		12,000		
	Public Employees Retirement System	100,245	116,909	- 1	115,145		147,360		

		2022 23	2023-24	20	24-25		2025-26 Budget		
		Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
100	No. varie Consultant								
220	Social Security Administration	25,332	26,964		27,961		30,341		
230	Other Required Payroll Costs	3,292	3,957		4,355		4,714		
	Contractual Employee Benefits	47,178	36,714		31,223		36,927		
310	Instructional, Professional and Technical Services	2,072	-		1,000		2,650		
320	Property Services	2,089	2,028		2,100		3,500		
340	Travel	9	1,851		2,000		3,000		
350	Communication	4,232	4,265		5,300		4,800		
380	Non-Instructional Professional and Technical Services	13,019	1,615		5,750				
410	Consumable Supplies and Materials	3,519	2,551		5,620		2,015		
460	Non-Consumable Items	119	389		1,000		500		
470	Computer Software	1,087	15,577		16,000		41,630		
	Dues and Fees	5,722	6,489		6,000		6,000		
	scal Services	547,669	591,614	4.00	588,960	4.00	680,049		
540 - (	Operation and Maintenance of Plant Services								
112	Classified Salaries	116,255	121,326	2.50	119,631	2.50	130,291		
113	Administrators	109,261	119,524	1.00	130,125	1.00	132,985		
114	Managerial - Classified	16,448	17,295	0.20	18,048	8	4.1		
124	Temporary - Classified		5,919	- 6	6.4	8	9.4		
210	Public Employees Retirement System	68,502	77,561		80,104		94,200		
220	Social Security Administration	19,082	20,793		22,267		20,141		
230	Other Required Payroll Costs	30,875	15,169		9,171		9,648		
240	Contractual Employee Benefits	48,122	55,291		57,533		53,068		
	Instructional, Professional and Technical Services		965				400	7	
320	Property Services	758,484	274,060		332,400		344,900		
	Travel	- 13.4	12		400		500		
350	Communication	8,104	8,298		9,700		8,150		
380	Non-Instructional Professional and Technical Services	184,937	146,852		100,000		61,400		
410	Consumable Supplies and Materials	37,640	36,887		45,348		53,500		
460		80,271	26,255		51,984		22,500		
470	Computer Software	3,448	1,091		1,000		1,000		
640	Dues and Fees	430	59		300		700		
650	Insurance and Judgements	57,916	77,490		90,000		90,000		
	peration and Maintenance of Plant Services	1,539,/75	1,004,847	3.70	1,068,011	3.50	1,023,383		
570 - 1	nternal Services	1	2000				1		
	Classified Salaries	32,184	33,844	1.00	45,377	0.80	34,536		
210	Public Employees Retirement System	9,017	9,846		13,486		12,357		
220	Social Security Administration	2,462	2,589		3,471		2,642		
230	Other Required Payroll Costs	5,053	3,083		4,181		3,181		
240	Contractual Employee Benefits	7,757	7,996		8,431		8,450		
320	Property Services	10,445	2,698		3,800		10,600		
350	Communication	510	463		550		600		
410	Consumable Supplies and Materials	3,434	3,041		3,050		200		
470	Computer Software	262	56		100		200		
-	ternal Services	71,123	63,615	1.00	82,447	0.80	79,200		
	nformation Services								
	Temporary - Classified	150	788	-	-	13	-		
	Public Employees Retirement System	24	145		-		-		
	Social Security Administration	11	60		-				
	Other Required Payroll Costs	2	9		-		-		
otal In	formation Services	188	1,002				9 1		

		2022 23	2023-24	20	24-25		2025	26 Budget	
		Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
	5 A C A S								
	Staff Services				~5.3	0.00	U. 25555		
112	Classified Salaries	65,130	2.	0.50	30,670	2.09	114,464		
113	Administrators	140,868	181,517	1.00	152,659	1.00	160,628		
114	Managerial - Classified	77,417	197,182	2.00	153,036	1.00	91,873		
124	Temporary - Classified	21,422	3,963	(2)	-	8.1	1.0		
130	Additional Salary	100	- 6		1.00		12,000		
210	Public Employees Retirement System	60,846	104,945		107,587		143,623		
220		22,381	28,236		27,675		28,991		
230		8,274	14,609		16,462		54,512		
	1941 - H. W. W. H. W.	52,468	75,737		70,593		39,827		
	Instructional, Professional and Technical	8,612	12,416		4,700	- 1	2,501		
310	Services	8,012	12,410		4,700		2,301		
320	Property Services	1,512	2,031		2,100		4,300		
340	Travel	48,378	3,783		1,700		3,350		
350	Communication	9,558	21,281		9,200		3,300		
380	Non-Instructional Professional and Technical Services	100,789	98,066		75,000		115,750		
390	Other General Professional and	3,047	3,645		2,000		5,000		
927	Technological Services	26.00	25.02		2003		3,175		
410	Consumable Supplies and Materials	15,194	6,162		1,629		1,000		
440	Periodicals	1.2	250				0.5		
460	Non-Consumable Items	10,631	10,083		200		200		
470		9,281	31,826		50,000		55,000		
480	Charles and Carles and	9,997	-						
	Dues and Fees	18,694	10,506		4,500		8,000		
	aff Services	684,499	806,239	3.50	709,709	4.09	844,319		
-	Technology Services								
	Classified Salaries	426,328	533,781	6,00	595,208	6.50	651,244		
	Administrators	140,378	151,929	1.00	157,845	1.00	165,447		
	Managerial - Classified	52,238	75,025	1.00	81,079	1.00	87,129		
	Additional Salary	52,250	75,025	2.00	01,075	2.00	6,638		
		150 512	222,300		255 270		2 20 20 20		
	Public Employees Retirement System	158,613	the state of the later		256,278		332,051		
		46,138	56,692		73,893		69,650		
	Other Required Payroll Costs	13,244	11,697		9,360		14,304		
240	(1, 1) (1, 1) (1, 1) (1, 1) (1, 1) (1, 1) (1, 1) (1, 1) (1, 1) (1, 1) (1, 1) (1, 1) (1, 1) (1, 1) (1, 1) (1, 1)	120,397	138,598		154,695		139,141		
310	Instructional, Professional and Technical Services	10,038	2,116		9,000		9,000		
320	Property Services	61,729	91,302		34,100		52,200		
	STORY IN THE STORY	6,146	6,434		8,400		7,350		
10110		301,358	318,525		297,700		355,750		
	7.74(1.01 to 10.02)				100 000 000 000		C. W. JE.O.		
380	Non-Instructional Professional and Technical Services	7,383	9,435		35,000		26,000		
410	Consumable Supplies and Materials	4,412	2,420		4,069		4,613		
460	Non-Consumable Items	14,339	2,839		17,500		12,500		
470	Computer Software	54,455	67,034		103,200		169,016		
	Computer Hardware		3,218		17,000		4,500		
	Redemption of Principal	TQ.	10,113		-		10,684		
	Regular Interest		870				299		
	Dues and Fees	309	4,809		3,500		6,500		
	echnology Services	1,417,506	1,709,135	8.00	1,857,827	8,50	2,124,016		
	nterpretation and Translation Services								
	Instructional, Professional and Technical Services	1,662,604	1,798,500		1,705,000		2,220,000		
						1111			

	2022-23	2023-24	20	24-25		2025-	26 Budget	
	Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
2690 - Other Support Services - Central						-		
320 Property Services	26,331	10,669		12,100		2,100		
350 Communication	(20)	-		450		1,000		
380 Non-Instructional Professional and Technical Services	18	4		*		2,500		
410 Consumable Supplies and Materials	3,723	5,782		7,701		7,500		
470 Computer Software	4,048	- 5		-		- 1		
640 Dues and Fees	60							
Total Other Support Services - Central	34,142	16,451	-	20,251	-	13,100		J.
2700 - Supplemental Retirement Program 240 Contractual Employee Benefits	11,850	5,380		9,030		9,120		
Total Supplemental Retirement Program	11,850	5,380	- 1	9,030		9,120		
Total Support Services	11,018,203	11,101,481	46.58	12,267,969	59.70	14,928,394		
5200 - Transfers of Funds 710 Fund Modifications	459,000	448,198		449,000		452,500		
Total Transfers of Funds	459,000	448,198		449,000		452,500		
5300 - Apportionment of Funds by ESD 720 Transits	4,755,555	3,597,999		3,297,987		4,010,894		
Total Apportionment of Funds by ESD	4,755,555	3,597,999		3,297,987		4,010,894		
Total Other Uses	5,214,555	4,046,197		3,746,987		4,463,394		
6000 - Contingencies 810 Planned Reserve				1,265,842		650,000		
Total Contingencies	-	~		1,265,842		650,000		
7000 - Unappropriated Ending Fund Balance 820 Reserved for Next Year		- 4		800,000		1,833,453		
Total Unappropriated Ending Fund Balance	- 1			800,000		1,833,453		
TOTAL REQUIREMENTS	27,986,695	28,067,119	205.95	31,373,479	215.29	36,038,990		

### Requirements by Service Area

	2022-23	2023-24		24-25		2025-	26 Budget	
	Actual	Actual	FTE	Proposed	FIE	Proposed	Approved	Adopted
rograms for Children with Special Needs								
Innovation/Special Projects	95,589	123,540	Φ.	165,000	9	123,923		
Life Skills Consortium Placements	11,813,475	12,491,421	148.30	13,086,144	154.57	15,306,505		
Lane School Placements	2,258,626	2,376,400	22.68	2,555,496	17.93	2,161,500		
Behavior Disorder Consultants	350,384	404,053	1.15	174,117	0.95	148,500		
School Psychologists	275,522	262,746	0.65	247,248	2.90	504,000		
Speech Language Pathologists	475,193	572,475	3.33	534,704	7.15	1,085,000		
Augmentative Communication	145,911	230,265	1.58	238,028	1.45	256,000		
	200		1.00	1000	100 100 100			
Direction Service	82,433	60,827	2.57	86,604	2.00	86,948		
Nursing Services	38,285	24,425	0.63	88,388	0.85	136,000		
Other Contracted Services	1,867,278	2,076,718	2,00	1,965,647	405.70	2,220,000		
otal Programs for Children with Special Needs	17,402,695	18,622,870	180.31	19,141,376	185.79	22,028,376		
echnology Support	100		- 4		-	75.00		
Technology Services	1,045,796	1,222,571	4.45	1,352,591	4.50	1,487,160		
Application Hosting and Management	-		2	-	14	13,416	-	
otal Technology Support	1,045,796	1,222,571	4.45	1,352,591	4.50	1,500,576		2
chool Improvement Services						1		
School Improvement Services	330,733	407,420	2.10	571,791	4.41	900,025		
Promise Programs	80,223	82,348	0.25	73,370	0.25	81,352		
Lane Career Academy	00,22.5	dayono	0.23	75,570	2.00	306,490		
Career and Technical Education	184,939	188,622	1.75	192,006	1.50	224,200		
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	173 445 5						
Library Services	88,647	87,208	1,00	109,620	1.00	124,135		
Professional Development otal School Improvement Services	237,202 921,744	95,673 861,271	5.10	563,343 1,510,129	9.16	1,636,202		
otal school improvement services	921,744	001,2/1	5:10	1,510,129	9.10	1,030,202		
dministrative and Support Services	127,563	3.451	-	-3.550	.5.64	a Technologic		
Home Schooling	39,633	27,312	0,30	35,874	0.30	39,424		
Attendance and Truancy Services	11,827	4,208	0.05	5,541	(0.1	- 55		
Connected Lane County	70,000	70,000	150	70,000	9	76,300		
Substitute List Subscription		4.7.7	1.25		0.09	9,266		
Courier Services	71,123	63,615	1.00	82,447	0.80	79,200		
Business Services	70,800	27,150	100	40,000	- 8			
Superintendent Services	14,963	- 3"	0		-	2		
Communications Services	188	1,002	-	-	-	-		
otal Administrative and Support Services	278,534	193,286	1.35	233,861	1,19	204,190		
dministration	3,582,370	3,569,121	14.74	3,771,693	14.65	4,175,299		
ransits to Districts	4,755,555	3,597,999	2317.3	3,297,987	47.00	4,010,894		
Contingencies	1,733,333	0,001,000	- 2	1,265,842		650,000		
Inappropriated Ending Fund Balance			-	800,000		1,833,453		
				550,000	-	2,000,100		

### Requirements by Cost Center

		2022-23	2023-24	20.	24-25		2025-	26 Budget	
		Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
Core Se	ervices	1500.5	0.00	0.00	2.00		500.7		
110	Technology Services	1,045,796	1,222,571	4.45	1,352,591	4.50	1,487,160		
	School Improvement Services	330,733	407,420	2.10	571,791	4:41	900,025		
225	Lane Career Academy		3.1	19.1		2,00	306,490		
330	Life Skills Program	2.3	0	112	100	12	100,000		
510	Innovation/Special Projects	95,589	123,540	- 6	165,000	13.	123,923		
515	Promise Programs	80,223	82,348	0.25	73,370	0.25	81,352		
520	Connected Lane County	70,000	70,000	9	70,000	*	76,300		_
otal C	ore Services	1,622,342	1,905,878	6.80	2,232,752	11.16	3,075,250		
Annu S	Services								
	Central Services			2.1	- 6	15	93,402		
	Facilities - Westmoreland	339,089	318,629	0.75	312,320	1.35	308,726		
		77, 199, 24	1000	15.49	1000	1.50	16.30		
	Career and Technical Education	184,939	188,622	1.75	192,006	4.90	192,766		
300		419,114	399,543	1,95	405,866	The second	895,324		
	School Psychologist Services	275,522	262,746	0.65	247,248	2.80	464,943		
	Life Skills Program	10,849,473	11,208,825	139.34	11,625,849	126.88	11,931,053		
	Intensive Services Program - Behavior	472,120	815,533	7.00	990,382	8.03	753,224		
	Intensive Services Program - Medical	2 442 224	2 - 20 202			15.33	1,706,149		
360		1,992,305	2,125,291	21.94	2,307,225	16.41	1,845,155		
362		350,384	404,053	1.15	174,117	0.90	139,547		
380		82,433	60,827	-	86,604	(2)	86,948		
385		145,911	230,265	1.58	238,028	1.40	228,667	-	
390		475,193	572,475	3,33	534,704	7.00	1,058,140		
395		1,851,356	2,059,593	2,00	1,965,647		2,220,000		
400	Substitute List Subscription	0.50		12	-	0.09	9,266		
410	Courier Services	71,123	63,615	1.00	82,447	0.80	76,726		
430	Attendance and Truancy Services	11,827	4,208	0.05	5,541	(50)	8.1		
450	Superintendent Services	14,963		1.5	31	9	7.1		
450	Application Hosting and Management	1933	Ψ.	~	4		13,416		
500	Library Services	88,647	87,208	1.00	109,620	1.00	116,878		
525	Professional Development	237,202	95,673	-3.1	563,343	6	3.231		
526	Communications Services	188	1,002	13		100	10.7		
527	Nursing Services	38,285	24,425	0.63	88,388	0.80	114,340		
528	Youth Transition Program Services	15,922	17,125		400	9.	Same Co		
530	Transits to Districts	4,755,555	3,597,999		3,297,987		4,010,894		
otal N	fenu Services	22,6/1,550	22,537,657	184.11	23,227,319	189.17	26,265,564		
Jan 1-7									
	stration  Board of Education	262 642	391,437	4	127 125	2	271 025		
		363,643		100	437,125	2.50	371,825		
	Office of Superintendent	490,194	487,404	2.05	487,066	0.00	684,136		
	Human Resources	698,349	813,818	3.50	722,739	3.00	737,990		
	Business Services	547,669	591,614	4.00	588,960	4.00	680,049		
	Facilities - Main Campus	1,042,981	915,577	2.14	984,656	2.00	955,354		
	Technology Services	476,192	566,335	3.05	570,895	3.00	587,558		
	Facilities - Westmoreland	41.44	442.0	(3)	20.00	0.15	34,304		
	Central Services	34,142	(169,913)	7	20,251	54	124,083		
	Home Schooling	39,633	27,312	0.30	35,874	0.30	39,424		
otal A	dministration	3,692,803	3,623,583	15.04	3,847,567	14.95	4,214,723		
Contine	gencies		4.1		1,265,842		650,000		
	ropriated Ending Fund Balance	-	4.0		800,000		1,833,453		
2000					2.18/273				
CYTAL	REQUIREMENTS	27,986,695	28,067 119	205,95	31,373,479	215.29	36,038,990		

The Special Revenue Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.



Lane ESD's summer migrant education program centers on culture, community, relationships, and learning.

#### Summary of Resources and Requirements

	2022-23	2023-24	20	024-25		2025-20	5 Budget	
	Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
Resources					100			
1000 Local Sources	3,083,899	3,182,225		4,062,000		4,112,000		
3000 State Sources	26,238,534	21,354,968		26,629,500		28,486,998		
4000 Federal Sources	7,673,042	8,302,803		8,916,000		8,455,500		
5000 Other Sources	1,088,049	1,329,276		357,500		500,500		
Total Resources	38,083,524	34,169,272		39,965,000		41,554,998		
Requirements		4						
100 Salaries	6,264,491	6,974,667	85.43	6,887,637	79.38	6,715,848		
200 Associated Payroll Costs	3,360,292	3,912,201		4,110,181		4,343,435		
300 Purchased Services	4,981,784	3,332,292		3,775,600		6,192,008		
400 Supplies and Materials	1,252,435	1,113,559		1,696,288		690,578		
500 Capital Outlay	765,357	981,506		305,000		280,000		
600 Other Objects	970,734	845,029		1,084,970		784,856		
700 Transfers	19,386,155	16,439,074		22,105,324		22,548,273		
Total Requirements	36,981,247	33,598,328	85.43	39,965,000	79.38	41,554,998		
ENDING FUND BALANCE	1,102,277	570,944						





### Resources by Source

	2022-23	2023-24		2024-25		2025-2	26 Budget	
	Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
1000 - Revenue from Local Sources 1920 Contributions, Donations, and General Fundraising from Private Sources	205,372	81,010		481,000		625,000		
1940 Services Provided Other Local Education Agencies	2,670,156	2,884,067		3,490,000		3,375,000		
1960 Recovery of Prior Years' Expenditure	1.00	11,625		-		25,000		
1990 Miscellaneous	208,371	205,523		91,000		87,000		
Total Revenue from Local Sources	3,083,899	3,182,225		4,062,000		4,112,000		1
3000 - Revenue from State Sources 3299 Other Restricted Grants-in-aid	26,238,534	21,354,968		26,629,500		28,486,998		
Total Revenue from State Sources	26,238,534	21,354,968		26,629,500		28,486,998		
4000 - Revenue from Federal Sources 4300 Restricted Revenue Direct from the Federal Government	4,160	249,201		110,000		1 4		
4500 Restricted Revenue From the Federal Government Through the State	7,583,177	7,902,957		8,701,000		8,360,500		
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	82,042	150,644		100,000		95,000		
4900 Revenue for/on Behalf of the District	3,663	-		5,000		~		
Total Revenue from Federal Sources	7,673,042	8,302,803		8,916,000		8,455,500		ĺ.
5000 - Revenue from Other Sources 5200 Interfund Transfers	159,185	163,198		166,500		177,500		
5400 Beginning Fund Balances	928,865	1,166,079		191,000		323,000		
Total Revenue from Other Sources	1,088,049	1,329,276		357,500		500,500		
TOTAL RESOURCES	38,083,524	34,169,272		39,965,000		41,554,998		

### Requirements by Object

1		2022-23	2023-24	2	024-25		2025-20	5 Budget	
		Actual	Actual	FTE	Proposed	FFE	Proposed	Approved	Adopted
100 - Sal	aries								
100	Licensed Salaries	2,686,408	2,780,904	32.23	2,853,487	30.60	2,852,751		
	Classified Salaries	2,210,876	2,741,833	47.22	2,765,742	44.08	2,693,948		
	Administrators	508,090	847,717	5.15	717,612	4.60	707,343		
	A STATE OF THE STA	100000000000000000000000000000000000000	300	(A.31.1-)		257777	5 - 4 - 1		
	Managerial - Classified	65,020	63,761	0.53	39,179	0.10	8,071		
	Temporary - Licensed	610,132	457,865	0.30	289,633	~	200,000		
	Temporary - Classified	178,765	71,137	17	150,000	T)	100,000		
	Additional Salary	5,200	11,450	4	71,984	3.1	153,735		
Total Sala	aries	6,264,491	6,974,667	85.43	6,887,637	79.38	6,715,848		
200 - Ass	sociated Payroll Costs						7.5		
210	Public Employees Retirement System	1,662,693	2,012,313		2,105,148		2,457,575		
	Social Security Administration	474,102	524,645		604,456		513,762		
	Other Required Payroll Costs	112,789	82,001		81,684	. 11	101,626		
	Contractual Employee Benefits	1,110,707	1,293,242		1,318,893		1,270,471		
	ociated Payroll Costs	3,360,292	3,912,201		4,110,181		4,343,435		
A PERSONAL PROPERTY.			4/6044660		des des		40.00		
3 2 2 2 1 2 1	rchased Services		a said side		La		2.30.24		
	Instructional, Professional and Technical Services	2,238,553	1,696,363	1111	2,273,000		4,741,643		
320	Property Services	80,473	65,350		47,300		81,000		
330	Student Transportation Services	34,948	88,036		10.50				
340	Travel	339,478	228,293	4 1	191,400		176,350		
350	Communication	276,020	128,370		54,800		48,145		
	Other Tutition	380,804	193,599		425,000		292,721		
	Non-Instructional Professional and Technical	1,631,508	932,282		784,100		852,150		
	Services	1,051,500	552,252		101,100		052,150		
Total Pur	chased Services	4,981,784	3,332,292		3,775,600		6,192,008		
400 - Sur	oplies and Materials								
MAN TO STATE	Consumable Supplies and Materials	566,593	578,483		1,107,442		448,569		
	Textbooks	63,030			1000		10,000		
			11,852		23,100		10,000		
	Library Books	11,219	25		100				
	Periodicals		25		1,5722		1977		
450	And the same of th	3,663	1000		5,000	111			
	Non-Consumable Items	167,612	165,443		215,843		59,000		
	Computer Software	354,172	290,171		269,000		138,010		
	Computer Hardware	86,146	67,584		75,903		35,000		
Total Sup	oplies and Materials	1,252,435	1,113,559		1,696,288		690,578		
500 - Car	pital Outlay								
	Depreciable Equipment	67,027	249,201		100,000		- 0		
	Depreciable Technology	2./201	654,615		205,000		280,000		
	Other Capital Outlay	698,330	77,690		205,000		200,000		
	sital Outlay	765,357	981,506		305,000		280,000		

### Requirements by Object (continued)

	2022-23	2023-24	2	024-25		2025-26	5 Budget	
	Actual	Actual	FTE	Proposed	FTE.	Proposed	Approved	Adopted
600 - Other Objects								
640 Dues and Fees	30,668	32,044		19,100		45,300		
690 Grant Indirect Charges	940,066	812,985		1,065,870		739,556		
Total Other Objects	970,734	845,029		1,084,970		784,856		
700 - Transfers 710 Fund Modifications		,		2,500				
720 Transits	19,386,155	16,439,074		22,102,824		22,548,273		
Total Transfers	19,386,155	16,439,074		22,105,324		22,548,273		
TOTAL REQUIREMENTS	36,981,247	33,598,328	85.43	39,965,000	79.38	41,554,998		

### Requirements by Function

	2022-23	2023-24	2	024-25		2025-20	5 Budget	
	Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
1000 - Instruction					7.11			
1111 Elementary, K-5 or K-6	100	37,211		-61		2.		
1121 Middle/Junior High School Programs		2,161		. 6.		2		
1140 Pre-Kindergarten Programs	767	2,202		100	- 2			
1220 Restrictive Programs for Students with	486,733	496,576	3.40	1,096,214	6.10	1,417,073		
Disabilities	7.30		1 100					
1250 Less Restrictive Programs for Students with Disabilities	1,385,315	1,582,246	8.00	1,265,303	9.00	1,427,200	11	
1280 Alternative Education		6,261	2.00	162,500	-	4		
1293 Migrant Education	721,057	674,918	0.50	148,750	0.80	392,228		
1294 Youth Corrections Education	501,195	419,884	3.20	569,352	3.00	482,696		
1400 Summer School Programs	2,090	33,002	0.05	10,716	0.05	20,000	-	
Total Instruction	3,097,157	3,252,258	17.15	3,252,835	18.95	3,739,197		
2000 - Support Services								
2110 Attendance and Social Work Services	881,112	814,781	7.50	867,250	4.61	532,772		
2120 Guidance Services	897,273	1,029,380	1.70	325,060	1.50	242,569		
2130 Health Services	21,091	54,230	1.70	55,000	1.50	53,000		
	7,210.5	34,230	-	200		C3***ZZ1		
2150 Speech Pathology and Audiology Services	7,274	470 640	1.500	3,000	0.50	80,293		
2190 Service Direction, Student Support Services	128,957	178,619	0.58	179,248	1.30	346,507		
2210 Improvement of Instruction Services	5,349,770	4,586,035	19,63	5,863,092	15.37	6,870,453		
2240 Instructional Staff Development	3,581,605	3,409,294	9.43	3,728,371	8.75	3,539,434		
2540 Operation and Maintenance of Plant Services	763,749	329,294		110,000	Ψ.			
2550 Student Transportation Services	5,729		14	(4)	320	100		
2620 Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services	41,658	125	2	1.9	3	ŧ		
2640 Staff Services	171,385	17,925	140	74,284		47,500		
2660 Technology Services	259,864	830,656	1.00	366,536	-	355,000		
2680 Interpretation and Translation Services	2,325,014	2,596,694	28.44	2,960,000	28.40	3,120,000		
Fotal Support Services	14,434,480	13,847,033	68,28	14,531,841	60.43	15,187,528		
								-
3000 - Enterprise and Community Services 3100 Food Services	63,455	59,963	4	75,000		80,000		
Total Enterprise and Community Services	63,455	59,963		75,000		80,000	-	1
dia) Price prise and community services	93,430	33,303		75,000		60,000		
5000 - Other Uses				2 500				
5200 Transfers of Funds	V. 7. 3	S. Carlo		2,500		An Samuel		
5300 Apportionment of Funds by ESD	19,386,155	16,439,074		22,102,824		22,548,273		
Total Other Uses	19,386,155	16,439,074		22,105,324		22,548,273		
TOTAL REQUIREMENTS	36,981,247	33,598,328	85.43	39,965,000	79.38	41,554,998		

### Requirements by Function / Object

		2022-23	2023-24	2	024-25		2025-20	5 Budget	
		Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
								1	
1111 - 1	lementary, K-5 or K-6		- VI. ( C.)	- 1	- 4				
310	Instructional, Professional and Technical	2-1	35,736		19				
	Services								
	Dues and Fees	- 1	1,475		~		A.		
	ementary, K-5 or K-6	9	37,211	- 1	8	90			
	Middle/Junior High School Programs		740						
310	Instructional, Professional and Technical		736		1-7		-		
100	Services	- 9	2.55						
	Dues and Fees	-	1,425		~		-		
_	iddle/Junior High School Programs	-	2,161	~	-	-	-		
	Pre-Kindergarten Programs	135					- 1		
	Travel	145			100		-		
	Consumable Supplies and Materials	575	-	_					
_	Textbooks	47	-						
	e-Kindergarten Programs	767			2				J.
Disabili	Restrictive Programs for Students with							-	
	Licensed Salaries	255,183	308,137	3.40	299,356	6.10	548,734		
	Classified Salaries	30,784	300,137	3,40	255,550	0.10	540,754		
	Additional Salary	30,704	2,650	-	3,510	1	6,000		
	Public Employees Retirement System	78,222	90,449		92,271		204,585		
220	Social Security Administration	21,820	23,576		26,728		42,437		
	Other Required Payroll Costs	4,939	3,647		3,566	- 11	6,526		
	Contractual Employee Benefits	54,083	61,715		56,428		100,701		
	Instructional, Professional and Technical	399	01,715		500,000		500,000		
	Services								
320	Property Services	431	492	1 1	500		900		
340	1.0° (7.11)	1,295	602		1,000		700		
	Communication	1,148	2,655		2,700		- 1		
380	Non-Instructional Professional and Technical Services	550	-				15		
410	Consumable Supplies and Materials	265	739		6,305		4,490		
420	Textbooks	2,855	80	( II	100	- 11			
460	Non-Consumable Items	4,157	7.0				100		
470	Computer Software	2,367	1,462		2,500		2,000		
480	Computer Hardware	2	18		-		-		
640	Dues and Fees	555	-		17.0				
690	Grant Indirect Charges	27,680	354		101,250		-149		
Total Ri Disabili	estrictive Programs for Students with ies	486,733	496,576	3.40	1,096,214	6.10	1,417,073		
	ess Restrictive Programs for Students with								
Disabili		1000		E 13	41127	-1			
111	Licensed Salaries	654,746	751,936	8.00	662,968	9.00	767,347		
112	Classified Salaries	21,704	11,837	OF.		Ti			
123	Temporary - Licensed	9,809	11,531	Ŧ	- 3	÷.			
210	Public Employees Retirement System	199,520	237,018		204,650		283,367		
220	Social Security Administration	52,051	58,278		56,646		58,702		
230	Other Required Payroll Costs	11,174	9,013		7,786	. 11	9,008		
240	Contractual Employee Benefits	133,600	161,043		146,354		195,576		
310	Instructional, Professional and Technical	130,175	94,059		106,000	- 11	4,500		
	Services	100,000,000	4.75%				200		

		2022-23	2023-24	2	024-25		2025-20	Budget	
		Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
220			den.						
	Student Transportation Services		150	) 11	10.00	4 11			
	Travel	19,072	16,720	5 1	15,100		9,000		
	Communication	5,960	8,958		12,350		13,500		
380	Non-Instructional Professional and Technical Services	110	1 0						
410	Consumable Supplies and Materials	5,874	1,986		27,949		26,750		
420	Textbooks	448	1391				9.1		
460	Non-Consumable Items	19,704	38,081		17,000		5,000		
470	Computer Software	5,646	4,742		3,500		4,450		
480	Computer Hardware	2,370	4,379	7	5,000		4.		
640	Dues and Fees	229	96		- 31				
690	Grant Indirect Charges	113,122	172,417		P		50,000		
Total Le Disabilit	iss Restrictive Programs for Students with	1,385,315	1,582,246	8.00	1,265,303	9.00	1,427,200		
	Alternative Education								-
	Licensed Salaries	2	100	1.00	56,736	14.	2.1		
	Classified Salaries	-	4,353	1.00	36,406		-		
210	Public Employees Retirement System	- 2	213	41.00	28,716		. 3		
	Social Security Administration	1	307		8,510		2		
	Other Required Payroll Costs	4	51		1,110		4		
	Contractual Employee Benefits	2	1,336		26,667		- 25		
	Consumable Supplies and Materials		3,000		4,356				
	ternative Education	-	6,261	2.00	162,500	- <	-		
1293 - 1	Migrant Education								
111	Licensed Salaries	1,315		9	8	- 0	- 5		
112	Classified Salaries	25,448	91,821	0.50	41,884	0.50	43,350		
113	Administrators	114,490	91,481	1.6		0.30	48,188		
123	Temporary - Licensed	86,171	103,035	8	(2)	5.1	-		
124	Temporary - Classified	19,003	40,205	8.1	18	- 2	200		
130	Additional Salary				838		871		
210	Public Employees Retirement System	54,648	80,527		12,697		33,064		
220	Social Security Administration	18,561	24,763		3,268		7,069		
230	Other Required Payroll Costs	3,727	4,358		516		3,262		
240	Contractual Employee Benefits	26,709	26,786		4,275		13,945		
310	Instructional, Professional and Technical Services	85,035	32,099		18		200,000		
320	Property Services	28,414	15,612		4,500		2,150		
330	Student Transportation Services	26,998	84,355		GII				
340	Travel	15,420	20,007		5,000		1,200		
350	Communication	11,571	15,696		5,250		4,100		
380		60,887	4,782	) . II	100				
410	Consumable Supplies and Materials	75,464	18,439		9,753		35,027		
420		28,886	7,640		10,000				
460	Non-Consumable Items	-5,5-5	34		10,000				
	Computer Software	2,886	4,500		5,000		- 1		
10 m	Dues and Fees	1,565	13		19		-		

	- 1	2022-23	2023-24	2	024-25		2025-20	5 Budget	
		Actual	Actual	FTE	Proposed	FIE	Proposed	Approved	Adopted
5.00	December 2 and a	1.72	- 222		7.50	1 1	-		
	Grant Indirect Charges	33,858	8,766	D FR	45,770	0.00	202 200		
Name and Address of the Owner, where the Owner, which is the Owner, whic	igrant Education	721,057	674,918	0.50	148,750	0.80	392,228		
	fouth Corrections Education	252.001	252.040	2.20	200.004	2.00	225.255		
3.30	Licensed Salaries	252,001	252,949	3.20	289,891	3.00	276,355		
130	33	50.554	-		3,600		6,000		
210		58,564	77,683		90,477		104,175		
220	Social Security Administration	19,495	19,718		26,682		21,600		
230	Other Required Payroll Costs	4,012	2,960		3,439		3,333		
240		63,624	49,138		57,865		45,936		
310	Instructional, Professional and Technical Services	79,439	-		1.0	A 11			
320	Property Services	622	711		700		2,200		
340	Travel	92	3		(4)		14.11		
350	Communication	535	624		800				
380	Non-Instructional Professional and Technical Services	36			6.				
410	Consumable Supplies and Materials	4,562	4,809		85,798		17,598		
420	Textbooks	667	1.4		- 20				
460	Non-Consumable Items	6,646	741		1,000		200		
470	Computer Software	375	712		1,000		3,000		
480	Computer Hardware	8,811	274	( II	100		2,500		
690	Grant Indirect Charges	1,714	9,561		8,100		- 20		
Total Yo	outh Corrections Education	501,195	419,884	3.20	569,352	3.00	482,696		
1400 - 5	Summer School Programs								
112	Classified Salaries	19-	2,129	0.05	3,819	0.05	3,655		
123	Temporary - Licensed	- 3	9,500		8		1,51		
124	Temporary - Classified	-	8,470		742		15.		
210	Public Employees Retirement System	3-	2,948		1,135		1,308		
220	Social Security Administration	1	1,538		292	- 1	280		
230	Other Required Payroll Costs	30	238	4 1	45		43		
240	Contractual Employee Benefits		262		425		423		
310	Instructional, Professional and Technical Services	41	3,200		121		21		
330	Student Transportation Services	2	640		1.0		- 21		
	Travel	40	138		0-		300		
380	Non-Instructional Professional and Technical Services	3			-(-)		4,000		
410	Consumable Supplies and Materials	2,090	3,942		5,000		9,992		
Total Su	ummer School Programs	2,090	33,002	0.05	10,716	0.05	20,000		
Total In	struction	3,097,157	3,252,258	17.15	3,252,835	18.95	3,739,197		
	and the second second								
	Attendance and Social Work Services	4935	3545	0.3	San				
	Licensed Salaries	2,602	43,797	1.00	70,816	1.5.	200 100		
1000	Classified Salaries	458,546	375,577	6,50	411,752	4.61	289,427		
	Temporary - Licensed	15,251	19,309	-	-	· · ·			
- 53.	Additional Salary	100.54	1000000		12,625		5,817		
210		128,475	129,298		149,112		107,888		
220		35,981	32,617		43,219		22,586		
230	Other Required Payroll Costs	7,517	5,105		6,072		5,735		

		2022-23	2023-24	2	024-25		2025-20	6 Budget	
		Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
240	Contractual Employee Reposits	60 541	84,263		99,646	7	50.021		
	Contractual Employee Benefits Instructional, Professional and Technical	69,541	1,483	)	1,000	1 11	60,931		
310	Services	0,730	1,463		1,000				
320	Property Services	315	14,156		15,000		4,150		
340	Travel	32,768	6,540		7,500		100		
350	Communication	7,622	5,257		3,500		5,200		
380	Non-Instructional Professional and Technical Services	3,106	24,345		100				
410	Consumable Supplies and Materials	32,678	34,666		2,909		6,000		
420	Textbooks	17,057	583		1,000		1		
460	Non-Consumable Items	2,407	3,471		(30)		595		
470	Computer Software	12,483	9,599		1,000		2,500		
480	Computer Hardware	4,495	339		1,4	- 1	2,500		
640	Dues and Fees	1,573			1.51		500		
690	Grant Indirect Charges	41,944	27,846		42,000		19,440	-	
Total A	tendance and Social Work Services	881,112	814,781	7.50	867,250	4.61	537,772		
	Guidance Services	A South	1,000	2.50			2000		
	Licensed Salaries	155,098	83,133	1,00	71,032	1.50	144,298		
112	Classified Salaries	98,873	121,974	100	118	144	2		
113		3,888	3,745	0.70	93,087	15-1			
210	Public Employees Retirement System	62,939	56,517		50,793		51,630		
220	Social Security Administration	19,520	15,515		13,939		11,039		
230	Other Required Payroll Costs	4,226	2,457		1,928		1,694		
240	Contractual Employee Benefits	48,943	46,184		24,422		17,659		
310	Instructional, Professional and Technical Services	268,062	345,982				750		
320	Property Services	*					600		
340	Travel	2,321	1,172		10,000		950		
350	Communication	1,098	6,399		200		25		
374	Other Tultion	10,012			1.00		-		
380	Non-Instructional Professional and Technical Services	70,357	390		1,31		9"		
410	Consumable Supplies and Materials	5,142	122,987		42,658		5,319		
460	Non-Consumable Items	18,835	115,337		1.9		-		
470			6,414						
480	Computer Hardware	16,007	21,124		10		-		
540	Depreciable Equipment	67,027	0.5		( <del>-</del>		- 3		
640	Dues and Fees	409			G.		50		
690	Grant Indirect Charges	44,518	80,050		17,000		8,606		
Total G	udance Services	897,273	1,079,380	1.70	325,060	1,50	242,569		J
2130 - 1	Health Services								
111	Licensed Salaries	(131)	27,165	81	8	- 8			
112	Classified Salaries	7,274	2,640	l est	17.	Dec 1	1.5		
210	Public Employees Retirement System	2,070	7,883		42		-		
220	Social Security Administration	552	2,146		-8				
230	Other Required Payroll Costs	101	448				-		
240	Contractual Employee Benefits	1,391	5,272				20		

		2022-23	2023-24	2	024-25		2025-26 Budget		
		Actual	Actual	FIE	Proposed	FTE	Proposed	Approved	Adopted
740	wassers was recorded about		2.075	100	25 222		40.000		
310	Instructional, Professional and Technical Services	7	2,075		35,000		40,000		
340	Travel	230	-		1.00		F 6.		
410	Consumable Supplies and Materials	1,385	1,351		18,000		13,000		
460	Non-Consumable Items	8,219			9				
640	Dues and Fees	1.5	5,250		- 41		-		
690	Grant Indirect Charges	-			2,000		. 4		
Total II	ealth Services	21,091	54,230		55,000		53,000		
2150 - 5	Speech Pathology and Audiology Services								
111	Licensed Salaries	3		8	1962	0.50	52,183		
210	Public Employees Retirement System	±	1.3		1531	17-71	18,671		
220	Social Security Administration	- 40			(4)		3,992		
230	Other Required Payroll Costs	- 2			1.85		611		
240	Contractual Employee Benefits	7	- 3		1971		4,835		
410	Consumable Supplies and Materials	73			- (40)		12		
460	Non-Consumable Items	6,821	-		3,000				
470	Computer Software	380	-		~				
	peech Pathology and Audiology Services	7,274	3.7	-	3,000	0,50	80,293		
1000	Service Direction, Student Support Services					567	3000		
	Classified Salaries	~ ~		5.0		0.50	22,329		
	Administrators	49,589	92,767	0.55	78,638	0.70	108,718		
114	Managerial - Classified	1,830		0.03	1,866	0.10	8,071	4.0	
210	Public Employees Retirement System	15,816	28,941		25,309		52,757		
220	Social Security Administration	3,909	7,078		6,218		10,643		
230	Other Required Payroll Costs	818	1,067		942		1,635		
240	Contractual Employee Benefits	7,048	16,537		9,774		31,646		
320	Property Services	4,979	4,290		4,400		11,100		
340	Travel	213	912		600		5,000		
350	Communication	20	537		500		× .		
380	Non-Instructional Professional and Technical Services	-	13,080				35,000		
460	Non-Consumable Items	145	14		1.44		2,000		
470	Computer Software		232		1.41		500		
640	Dues and Fees	9.	4		- 1		1,000	-	
690	Grant Indirect Charges	44,755	13,177		51,000		56,108		
Total So	ervice Direction, Student Support Services	128,957	178,619	0.58	179,248	1.30	346,507		
2210 - 1	mprovement of Instruction Services	100 × 8.41	100		11/2007				
111	Licensed Salaries	867,456	876,168	10.63	1,012,485	7.00	722,102		
112	Classified Salaries	292,849	326,049	6.10	369,938	6.47	418,159		
113	Administrators	274,398	457,601	2,40	339,107	1.90	288,374		
114	Managerial - Classified	63,190	63,761	0.50	37,313	25			
123	Temporary - Licensed	267,183	36,970	- 1	1997	3	-		
124	Temporary - Classified	24,731	6,980	8	1/9	-	7.5		
	Additional Salary		1		23,400		31,047		
210	Public Employees Retirement System	475,988	522,008		548,185	- 1	533,523		
220	Social Security Administration	135,473	133,905		156,662		111,666		
230	Other Required Payroll Costs	40,197	20,317	1111	21,097		17,258		
240	Contractual Employee Benefits	238,462	267,960		308,248		221,960		

		2022-23	2023-24	2	024-25		2025-26	Budget	
		Actual	Actual	FTE	Proposed	FIE	Proposed	Approved	Adopted
310	Instructional, Professional and Technical Services	873,955	532,509		1,130,000	U	3,513,393		
320	Property Services	8,974	13,543		5,200		27,650		
330	Student Transportation Services	2,222	2,890		47552		100,000		
340	Travel	175,668	137,414	2 11	93,200	- 1	93,100		
350	Communication	21,718	12,183	7 1	2,800		1,170		
374	Other Tuition	22,616	13,675		2,000				
	Non-Instructional Professional and Technical Services	551,863	319,149	4.1	195,000		273,150		
410	Consumable Supplies and Materials	339,109	364,613	7 T T H	820,646		218,894		
420	Textbooks	9,509	1,744		10,000				
430	Library Books	11,219	40.47		10,000		2		
440	Periodicals	13,223	25				- 6		
460	Non-Consumable Items	97,748	7,244		164,559		32,000		
470	Computer Software	193,589	214,407	- 11	191,000		17,950		
480	Computer Hardware	49,607	6,833		10,903		5,000		
640	Dues and Fees	25,906	13,961		11,100		30,300		
	Grant Indirect Charges	286,140	234,127		412,250		313,760		
	provement of Instruction Services	5,349,770	4,586,035	19.63	5,863,092	15.37	6,870,453	-	1
	nstructional Staff Development	5/2.15/1.12	, , a content	42,00	Sipagiost	115,51	3,377,133		
	Licensed Salaries	498,138	437,618	4.00	390,204	3.50	341,732		
	Classified Salaries	185,054	246,478	4.13	269,202	3.95	281,377		
	Administrators	100,00,	140,595	1.00	132,109	1.30	199,589		
	Temporary - Licensed	231,718	275,141	0.30	289,633	1.00	200,000		
	Temporary - Classified	135,030	11,855	0.50	150,000	1.0	100,000		
130	Additional Salary	135,050	14,055		3,600	100	6,000		
210	Public Employees Retirement System	282,699	322,870		377,135		413,410		
220	Social Security Administration	78,977	82,513		108,257		86,345		
230	Other Required Payroll Costs	16,989	12,916		14,589		31,066		
240	Contractual Employee Benefits	152,315	178,090	1	167,888		168,019		
310	Instructional, Professional and Technical Services	792,267	646,627		475,000		481,000		
320	Property Services	23,942	4,695		4,800	- 11	18,450		
340	Travel	69,673	38,519	3 14	53,000		56,000		
350	Communication	5,783	5,305	) I I	6,700		1,150		
	Other Tuition	348,176	179,924	- 1	425,000		292,721		
380	Non-Instructional Professional and Technical Services	418,631	496,298		500,000		451,000		
410	Consumable Supplies and Materials	80,908	23,322		55,755		83,000		
	Textbooks	3,608	1,804	) II	2,000		10,000		
	Non-Consumable Items	699	2,004		5,000		10,000		
100.0	Computer Software	18,789	32,808		40,000		45,610		
	Computer Software	2,288	2,077		5,000		45,010		
	Dues and Fees	401	3,153		7,000		7,500		
	Grant Indirect Charges	235,520	266,687		246,500		265,467		
_	structional Staff Development	3,581,605	3,409,294	9.43	3,728,371	8.75	3,539,434		
	Operation and Maintenance of Plant Services	5,551,005	3,1103,234	2313	3,120,311	0.72	4,424,454		
	Non-Instructional Professional and Technical Services	65,418	2,403		10,000				

		2022-23	2023-24	2	024-25	2025-26 Budget			
		Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
LAZ-	ALTERNATION DE CONTRACTOR								
	Computer Hardware	698,330			3.00		150		
	Depreciable Equipment	2	249,201		100,000		1.149		
	Other Capital Outlay	~	77,690			1.1	-		
	peration and Maintenance of Plant Services	763,749	329,294		110,000	-	8		ļ!
	Student Transportation Services	5.575							
	Student Transportation Services	5,729	-						
	udent Transportation Services	5,729	-			-	,		
	Planning, Research, Development, ion Services, Grant Writing, and Statistical								
320	Property Services	2,071	4		141		- 2		
	Travel	1,798	125		.0.		- 3		
2 12	Non-Instructional Professional and Technical	22,542	1 22354				- 3		
500	Services								
410	Consumable Supplies and Materials	15,247					-		
	anning, Research, Development, Evaluation s, Grant Writing, and Statistical Services	41,658	125		- 1	-	-		
2640 - 5	Staff Services								-
123	Temporary - Licensed	141	2,378		11.54		-		
124	Temporary - Classified	- 9	3,628		1.0		-		
210	Public Employees Retirement System	4	1,683				-		
220	Social Security Administration	- 4	436		- 2		2		
230	Other Required Payroll Costs	- 2	71	// II			_		
240	Contractual Employee Benefits	4	20						
310	Instructional, Professional and Technical Services	- 2	5		25,000		=		
340	Travel	17,983	1=		de.		- 2		
350	Communication	130,521			2		2		
380	Non-Instructional Professional and Technical Services	19,972	-		- 3		9		
410	Consumable Supplies and Materials	2,909	1,481		25,000		27,500		
460	Non-Consumable Items	1.51	1,992		24,284		20,000		
640	Dues and Fees	9	6,237				-		
Total St	aff Services	171,385	17,925	-	74,284		47,500		
2660 - 1	Technology Services								
112	Classified Salaries	48,879	55,260	1.00	58,760	71	-		
130	Additional Salary	+-	1.33	+	1,175	91			
210	Public Employees Retirement System	9,635	16,334		17,813		-		
220	Social Security Administration	3,613	4,206		4,585		-		
230	Other Required Payroll Costs	793	651	(	737		- 3		
240	Contractual Employee Benefits	7,818	7,772	5 I II	8,466		-		
310	Instructional, Professional and Technical Services	10-1	1,057		1		-		
350	Communication	75,153	50,594		26.0				
460	Non-Consumable Items		1,508		1.81		-		
470	Computer Software	113,972	10,272	1	20,000		50,000		
480	Computer Hardware	100	28,387		50,000		25,000		

		2022-23	2023-24	2	024-25		2025-20	6 Budget	
		Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
	NAME OF TAXABLE PARTY.		CEA CAE		205 000		200 000		
	Depreciable Technology echnology Services	259,864	654,615 830,656	1.00	205,000 366,536		280,000 355,000		
	nterpretation and Translation Services	235,004	630,030	1.00	300,330	-	333,000		
	Classified Salaries	1,041,465	1,503,714	27.94	1,573,982	28.00	1,635,653		
	Administrators	65,725	61,528	0.50	74,671	0.40	62,474		
200	Additional Salary	5,200	8,800	0.30	23,237	0.40	98,000		
210			437,940	2	506,857		653,199		
	Public Employees Retirement System Social Security Administration	294,118 84,148	118,049		149,449		137,404		
230		18,296	10000000		19,855		21,456		
	TO THE SECOND SE	3-0 770	18,705				20,000		
	Contractual Employee Benefits	307,172	386,865		408,438		408,839		
310	Instructional, Professional and Technical Services	2,470	800		1,000		2,000		
320	Property Services	10,725	11,850		12,200		13,800		
340	Travel	2,801	6,141		6,000		10,000		
350	Communication	14,912	20,162		20,000		23,000		
380	Non-Instructional Professional and Technical Services	358,243	12,307		10,000		10,000		
410	Consumable Supplies and Materials	311	147		3,312		1,000		
460	Non-Consumable Items	2,329	507		1,000		2.77		
470	Computer Software	3,685	5,024		5,000		12,000		
480	Computer Hardware	2,568	4,154		5,000				
640	Dues and Fees	30	200				5,000		
690	Grant Indirect Charges	110,815	-	-	140,000		26,175		
	terpretation and Translation Services	2,325,014	2,596,694	28.44	2,960,000	28.40	3,120,000		
	upport Services	14,434,480	13,847,033	68.28	14,531,841	60.43	15,187,528		
				-					
2000	Food Services		E4		4134				
380	Non-Instructional Professional and Technical Services	59,792	59,528		69,000		79,000		
450	Food	3,663	-		5,000				
640	Dues and Fees		435		1,000		1,000		
Total Fo	ood Services	63,455	59,963	-	75,000	9	-80,000		
Total Er	nterprise and Community Services	63,455	59,963		75,000	-	80,000		
5200 -	Transfers of Funds								
	Fund Modifications	-			2,500		- G		
Total To	ransfers of Funds	-	a 1		2,500		- 5		
5300 -	Apportionment of Funds by ESD						-		
720	Transits	19,386,155	16,439,074		22,102,824		22,548,273		
Total A	pportionment of Funds by ESD	19,386,155	16,439,074		22,102,824		22,548,273		
Total O	ther Uses	19,386,155	16,439,074		22,105,324		22,548,273		
TOTAL	REQUIREMENTS	36,981,247	33,598,328	85.43	39,965,000	79.38	41,554,998		

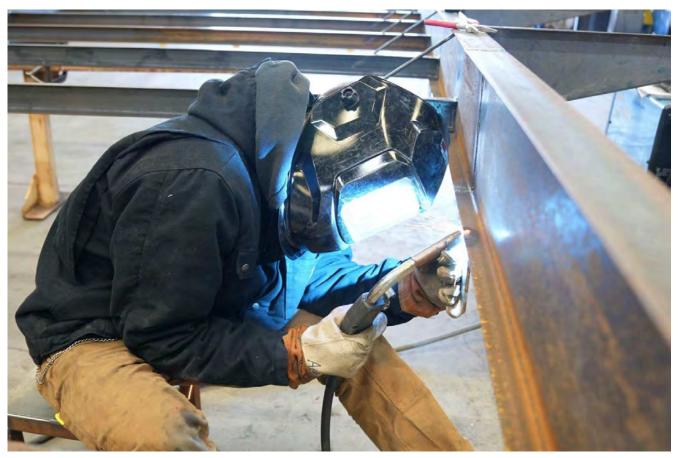
### Requirements by Service Area / Program

	2022-23	2023-24	2024	-25 Budget		2025	-26 Budget	
	Actual	Actual	FIE	Budget	FTE	Proposed	Approved	Adopted
10 14 24 0 M2 No. 11					1 - 1	- 1	70000	
Programs for Children with Special Needs	27 455	F0 053		75.000	1.7	00.000	11 . 7 . 11	
Child Nutrition Programs	63,455	59,963	100	75,000	0.1	80,000		
Connected Lane County	10 567 013	15,416,549	0.03	21 000 000	0.03	21 000 000		
Early Intervention / Early Childhood Special Education	18,567,913		0.03	21,000,000	0.03	21,000,000		
IDEA Regional Technical Assistance Program	19	73,272	0.30	75,000	0.30	80,000		
Juvenile Dentention Education Program	356,457	272,645	2.30	514,000	2.70	544,000		
Martin Luther King, Jr. Education Center	187,783	219,536	1.80	265,000	1.00	150,000		
Miscellaneous Special Education Grants	50,250	68,016	-	67,000		75,000	1	
Oregon Early Childhood Inclusion Initative	1.0	216,141	2 11	214,000	3.54	200.87		
Regional Inclusive Services	1,497,682	1,809,993	10.70	1,750,000	15.65	2,500,000		
School Violence Prevention Program	4,160	249,201	-	110,000	-	100		
Sign Language Interpreter Services	2,325,014	2,596,694	28.45	2,960,000	28.40	3,120,000		
State Hospital Education Program	144,700	150,000	1,05	184,000	1.03	200,000		
Youth Transition Program	657,909	653,243	, ,	- 6	- 6	÷		
oral Programs for Children with Special Needs	23,855,323	21,536,050	44,63	27,104,000	49.10	27,749,000		
about the section and formation			-		-			-
African American Black Student Success	1,087,585	469,241						
	1,007,505	409,241		9		SE 000		
Behavorial Health CTE Program	226 206	46,558		0		55,000		
CTE Revitalization: Manufacturing CTE Revitalization: Health Science	236,396	40,556				101		
ACCOUNT OF THE PARTY OF THE PAR	212,608	242.054	1.50	163,000		â		
Governor's Emergency Education Relief	36,397	243,951	1.50	163,000	-			
Fund	454.257	202 007	15.50	500 000	0.00	455 000		
Grow Your Own: Teacher Pathways	451,257	257,097	1.13	600,000	0.65	465,000		
Health Care Workforce CTE Program	0.53	70.002	-	3	÷	362,000		
K-8 Data Reasoning & Integration Project		38,802	î	8	1.5	****		
Latinx Student Success	2		~	200	199	190,000		
Lane Career Academy: HOPE Factory	1.2	6,261	2.00	165,000	1.5	150,522		
LGBTQ+ Student Success			8	7 7 7 7 7	0.40	150,000		
Menstrual Dignity Act	8,460	169	500	20,000	440	10,000		
Miscellaneous School Improvement Grants	159,638	155,129	0.05	125,000	0.05	275,000		
Native Youth Wellness	174,353	318,463	2.00	529,000	2.25	450,000		
Binational Teacher Exchange Program	42,191	1,275	13	45,000		60,000		
BOLI Future Ready Oregon: Construction	131,008	132,949	l či i	~		8		
BOLI Future Ready Oregon: Manufacturing	3,399	464,702		~	0.05	202 225		
Oregon Math Program	575,124	30,000	-		0.35	200,000		
PacificSource System of Care Agile Funding	6.004	55,000	10.0		1.5	3		
Pathways to Apprenticeship: Computer Science	64,284					200		
Perkins	1,070,631	1,059,376	1.20	1,000,000	1.50	1,070,000		
Research for Better Teaching	62,401	39,095	- 1	60,000	9-37	95,000		
School Safety and Prevention System Specialist	81,495	47,184	1.00	190,000	1.00	165,000		
Secondary Career Pathways	22,005	8,511	-	- ×		18,000		
STEM Hub: Backbone	199,272	210,361	0.25	360,000	1.50	250,000		
STEM Hub: Computer Science	365,258	76,251	1.50	223,000	121	2		
STEM Hub: Innovation	151,173	28,642	0.25	300,000	0.50	225,000		

### Requirements by Service Area / Program (continued)

	2022-23	2023-24	2024	25 Budget		2025-26 Budget			
	Actual	Actual FTE Budget FTE Propose  1,895,727 10.70 2,000,000 7.40 1,910  - 416,568 2.00 1,000,000 - 230  06 1,411,814 8.00 1,016,000 5.41 925, 79 90,774 0.23 70,000 0.20 88, - 231,307 - 425  10 3,036,684 9.00 3,110,000 8.30 2,957, 0.77 875  42 0.77  875  25 745,375 - 275,000 30.28 11,450	Proposed	Approved	Adopted				
Student Success Act: ESD Technical Assistance	1,966,408	1,895,727	10.70	2,000,000	7.40	1,910,000	-		
Team Oregon Build	9	416,568	2.00	1,000,000	0	230,000			
Title I-C: Migrant Education Program	1,565,706	1,411,814	8.00	1,016,000	5.41	925,000			
Title III: Multilingual Language Learners	91,079	90,774	0.23	70,000	0.20	88,000			
Title IV-B: 21st Century Community Learning Centers	100	231,307			100	425,000			
Western Regional Educator Network	2,852,410	3,036,684	9.00	3,110,000	8.30	2,957,998			
Workforce Ready: Healthcare			Cell		0.77	875,000			
Youth Reengagement Program	169,542	~		Ť	÷1	1.4.5.4			
Fotal School Improvement Services	11,780,080	10,771,890	40,80	10,976,000	30.28	11,450,998			
Technology Support Infrastructural Technology Equipment	189,125	745,375		275,000		355,000			
Total Technology Support	189,125	745,375		275,000	191	355,000			
Administrative and Support Services  Elementary and Secondary School  Emergency Relief Fund (ESSER)	1,156,719	295,811	4	120	5.	4			
Total Administrative and Support Services	1,156,719	295,811	-		-	~			
Excess Appropriations	-	22	4	1,500,000	4	2,000,000			
TOTAL REQUIREMENTS	36,981,247	33,349,126	85,43	39,855,000	79.38	41,554,998			

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

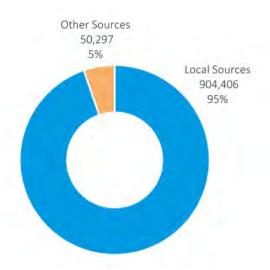


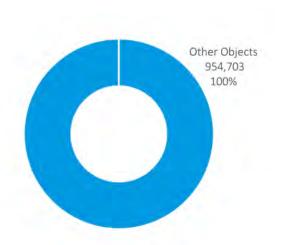
The Lane Career Academy collaboration provides Lane County students with technical education to access high-wage, high-demand jobs. Current programming includes HOPE Factory (construction/manufacturing); future programming to include Emergency Medical Services and Behavioral Health.

#### Summary of Resources and Requirements

	2022-23	2023-24	2024-25		2025-26 Budget				
	Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted	
Resources		1-7							
1000 Local Sources	837,705	890,341		873,155		904,406			
5000 Other Sources	75,581	58,720		43,700		50,297			
Total Resources	913,285	949,061		916,855		954,703			
Requirements 600 Other Objects	854,566	885,021		916,855		954,703			
Total Requirements	854,566	885,021		916,855		954,703			
ENDING FUND BALANCE	58,720	64,039		-1		-1			







### Resources by Source

	2022-23	2023-24	20	024-25		2025-	26 Budget	
/	Actual	Actual	FTE	Budget	FTE	Proposed	00 06 06	Adopted
1000 - Revenue from Local Sources								
1500 Earnings on Investments	15,265	25,326		18,000		18,000		
1970 Services Provided Other Funds	822,440	865,015		855,155		886,406		
Total Revenue from Local Sources	837,705	890,341		873,155		904,406		
5000 - Revenue from Other Sources 5400 Beginning Fund Balance	75,581	58,720		43,700		50,297		
Total Revenue from Other Sources	75,581	58,720		43,700		50,297		
TOTAL RESOURCES	913,285	949,061		916,855		954,703		

### Requirements by Object

	2022-23	2023-24		024-25		2025-26 Budget		
	Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
600 - Other Objects				100		-711		
610 Redemption of Principal	615,000	680,000		750,000		830,000		
621 Regular Interest	239,565	205,021		166,825		124,698		
640 Dues and Fees	1	1		30		5		
Total Other Objects	854,566	885,021		916,855		954,703		
TOTAL REQUIREMENTS	854,566	885,021	8	916,855		954,703		

### Requirements by Function

	2022-23	2022-23 2023-24	2	024-25	2025-26 Budget				
	Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted	
2000 - Support Services 2640 Staff Services	1	1		30		5			
Total Support Services	1	1		30		5			
5000 - Other Uses 5100 Debt Service	854,565	885,021		916,825		954,698			
Total Other Uses	854,565	885,021		916,825		954,698			
TOTAL REQUIREMENTS	854,566	885,021		916,855	-	954,703			

### Requirements by Function / Object

	2022-23	2023-24	2024-25		2025-26 Budget				
	Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted	
2640 – Staff Services 640 Dues and Fees	1	1		30		5			
Total Staff Services	1	1		30		5			
Total Support Services	1			30		5			
5100 - Debt Service 610 Redemption of Principal 621 Regular Interest	615,000 239,565	680,000 205,021		750,000 166,825		830,000 124,698			
Total Debt Service	854,565	885,021		916,825		954,698			
Total Other Uses	854,565	885,021		916,825		954,698			
TOTAL REQUIREMENTS	854,566	885,021	-	916,855	-	954,703			

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

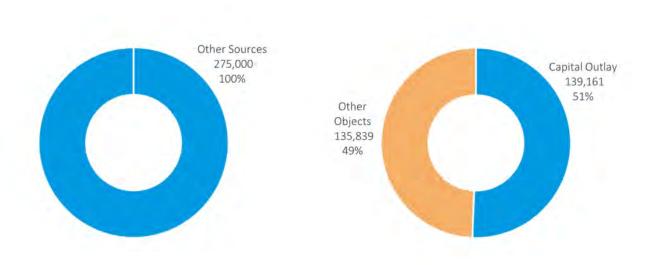


Friends and Fun Camp provided Life Skills students with opportunities to experience swimming, music, art, science, and other social activities specifically tailored to meet their unique needs.

#### Summary of Resources and Requirements

	2022-23	2023-24	20	024-25		2025-	26 Budget	
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
Resources 5000 Other Sources	461,073	829,295		285,000		275,000		
Total Resources	461,073	829,295		285,000		275,000		
Requirements								
300 Purchased Services	153,711	54,363		4		-1		
400 Supplies and Materials	8	2,478		- 3				
500 Capital Outlay	(4)	700,947		148,914		139,161		
600 Other Objects	63,067	71,507		136,086		135,839		
Total Requirements	216,778	829,295		285,000		275,000		
ENDING FUND BALANCE	244,295	- 51.						

#### Resources Requirements



### Resources by Source

	2022-23	2022-23 2023-24 2024-25				2025-26 Budget				
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted		
5000 - Revenue from Other Sources		100				-				
5100 Long-Term Debt Financing Sources		300,000				-				
5200 Interfund Transfers	299,815	285,000		285,000		275,000				
5400 Beginning Fund Balance	161,258	244,295		14						
Total Revenue from Other Sources	461,073	829,295		285,000		275,000	∀.			
TOTAL RESOURCES	461,073	829,295		285,000		275,000				

### Requirements by Object

	2022-23	2023-24	20	024-25		2025-	26 Budget	
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
300 - Purchased Services								
320 Property Services	125,338	18,854		-		7		
380 Non-Instructional Professional and Technical	28,372	35,509						
Services	144616	2562						
Total Purchased Services	153,711	54,363		~ (		-	)	
400 - Supplies and Materials 460 Non-Consumable Items		2,478		148,914				
Total Supplies and Materials		2,478		148,914		-		
500 - Capital Outlay								
540 Depreciable Equipment	~	5,410		148,914		-		
590 Other Capital Outlay		695,537		3.7		139,161		
Total Capital Outlay		700,947		148,914		139,161		
600 - Other Objects								
610 Redemption of Principal	40,682	42,077		98,164		102,384		
621 Regular Interest	22,386	20,990		37,922		33,455		
640 Dues and Fees	-	8,440				- 61		
Total Other Objects	63,067	71,507		136,086		135,839		
TOTAL REQUIREMENTS	216,778	829,295	-	285,000	-	275,000		

# Capital Projects Fund

# Requirements by Function

	2022-23	2023-24	20	024-25		2025-	26 Budget	
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
2000 - Support Services 2540 Operation and Maintenance of Plant Services	153,711	766,228		148,914		139,161		
Total Support Services	153,711	766,228		148,914		139,161		
5000 - Other Uses 5100 Debt Service	63,067	63,067		136,086		135,839		
Total Other Uses	63,067	63,067		136,086		135,839		
TOTAL REQUIREMENTS	216,778	829,295	-	285,000	-	275,000		

# Capital Projects Fund

# Requirements by Function / Object

T T	2022-23	2023-24	20	024-25		2025-	26 Budget	
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
2540 - Operation and Maintenance of Plant Services				1 - 11				
320 Property Services	125,338	18,854		5		-		
380 Non-instructional Professional and Technical Services	28,372	35,509		- 5		1		
460 Non-Consumable Items		2,478				2)		
540 Depreciable Equipment		5,410		148,914		-		
590 Other Capital Outlay		695,537				139,161		
640 Dues and Fees		8,440						
Total Operation and Maintenance of Plant Services	153,711	766,228		148,914		139,161		
Total Support Services	153,711	766,228		148,914		139,161		
5100 - Debt Service								
610 Redemption of Principal	40,682	42,077		98,164		102,384		
621 Regular Interest	22,386	20,990		37,922		33,455		
Total Debt Service	63,067	63,067		136,086		135,839		
Total Other Uses	63,067	63,067		136,086		135,839		
TOTAL REQUIREMENTS	216,778	829,295	- 4	285,000		275,000		

The Internal Service Fund accounts for the operation of district functions that provide goods or services to other district functions, other districts, or to other governmental units, on a cost-reimbursable basis. This includes the Equipment Replacement Fund and the Technology Replacement Fund.



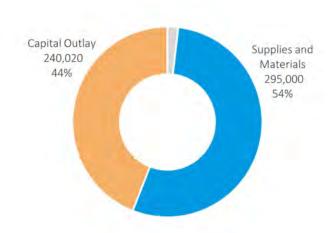
MedSplash is an annual summer camp for health sciences that provides students with hands-on experience with medical equipment while learning about high wage and in-demand health careers and exploring health pathways at Lane Community College.

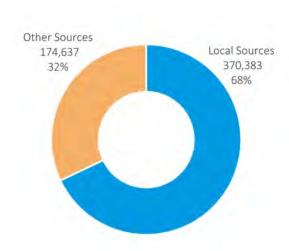
## Summary of Resources and Requirements

	2022-23	2023-24	20	024-25	2025-26 Budget						
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted			
Resources				_							
1000 Local Sources	294,659	278,832		252,600		370,383					
5000 Other Sources	484,071	418,074		182,426		174,637					
Total Resources	778,730	696,906		435,026		545,020					
Requirements											
300 Purchased Services	8	7,658		2,		10,000					
400 Supplies and Materials	195,815	153,508		270,000		295,000					
500 Capital Outlay	164,841	401,270		165,026		240,020					
Total Requirements	360,656	562,436		435,026		545,020					
ENDING FUND BALANCE	418,074	134,470				-					

### Resources

## Requirements





# Resources by Source

	2022-23	2023-24	2024-25		2025-26 Budget						
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted			
1000 - Revenue from Local Sources 1960 Recovery of Prior Years' Expenditure 1970 Services Provided Other Funds	294,659	278,832		252,600		107,783 262,600					
Total Revenue from State Sources	294,659	278,832		252,600		370,383					
5000 - Revenue from Other Sources 5300 Sale of/or Compensation for Loss of Fixed Assets 5400 Beginning Fund Balance	4,092 479,979	418,074		182,426		174,637					
Total Revenue from Other Sources	484,071	418,074		182,426		174,637					
TOTAL RESOURCES	778,730	696,906		435,026		545,020					

# Requirements by Object

	2022-23	2023-24	20	024-25		2025-	26 Budget	
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
300 - Purchased Services 380 Non-Instructional Professional and Technical Services	-8	7,658				10,000		
Total Purchased Services		7,658				10,000		
400 - Supplies and Materials 460 Non-Consumable Items 470 Computer Software 480 Computer Hardware	918 828 194,068	595 - 152,913		10,000 10,000 250,000		295,000		
Total Supplies and Materials	195,815	153,508		270,000		295,000		
500 - Capital Outlay 540 Depreciable Equipment 590 Other Capital Outlay Total Capital Outlay	164,841	176,879 224,391		165,026		200,020 40,000		
Total Capital Outlay	164,841	401,270		165,026		240,020		
TOTAL REQUIREMENTS	360,656	562,436	-	435,026	=	545,020		

# Requirements by Function

	2022-23	022-23 2023-24	20	24-25	2025-26 Budget					
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted		
2000 - Support Services				6-6-4						
2540 Operation and Maintenance of Plant Services	120,686	397,249		165,026		250,020				
2570 Internal Services	44,155	1		-						
2660 Technology Services	195,815	153,508		270,000		295,000				
2690 Other Support Services - Central		11,679		-						
Total Support Services	360,656	562,436		435,026		545,020				
TOTAL REQUIREMENTS	360,656	562,436		435,026	-	545,020				

# Requirements by Function / Object

	2022-23	2023-24	20	024-25	2025-26 Budget						
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted			
2540 - Operation and Maintenance of Plant Services 380 Non-Instructional Professional and Technical Services		7,658		-		10,000					
540 Depreciable Equipment	120,686	165,200		165,026		200,020					
590 Other Capital Outlay	- 50	224,391				40,000					
Total Operation and Maintenance of Plant Services	120,686	397,249		165,026		250,020	~	-			
2570 - Internal Services											
540 Depreciable Equipment	44,155	-		-		-					
Total Internal Services	44,155	~		~		~ .					
2660 - Technology Services 460 Non-Consumable Items 470 Computer Software 480 Computer Hardware	918 828 194,068	595 - 152,913		10,000 10,000 250,000		295,000					
Total Technology Services	195,815	153,508		270,000		295,000					
2690 - Other Support Services - Central 540 Depreciable Equipment	141	11,679		~		é					
Total Other Support Services - Central		11,679		-		- 1					
Total Support Services	360,656	562,436		435,026		545,020					
TOTAL REQUIREMENTS	360,656	562,436	-	435,026	-	545,020					

# **Other Information**



Friends and Fun Camp provided Life Skills students with opportunities to experience swimming, music, art, science, and other social activities specifically tailored to meet their unique needs.

# Summary of Staffing (FTE)

	2	024-25 Budget		20	25-26 Propose	d
	100	200	All	100	200	All
	General Fund	Special Revenue Fund	Total	General Fund	Special Revenue Fund	Total
	runu	rund	Total	Tullu	Tullo	Total
Licensed Staff	00.00	2.2		20.33		
111 Classroom Teacher	29.00	5.00	34.00	31.00	4.00	35.00
111 Special Education Consultant or Specialist	11.13	10.40	21.53	7.60	14.10	21.70
111 Speech Language Pathologist	8.20		8.20	15.30	0.50	15.80
111 School Psychologist	0.63	150	0.63	2.80	8	2.80
111 School Improvement Specialist	2.00	16.83	18.83	4.00	11.50	15.50
111 School Counselor	-	- 0/	9	0.50	0.50	1.00
111 School Nurse	0.63		0.63	2.80	>	2.80
Total Licensed Staff	51.58	32.23	83.81	64.00	30.60	94.60
Classified Staff						
112 Instructional Assistant	118.94	- 20	118.94	116.69		116.69
112 Custodian	1.50	-	1.50	1.50	~	1.50
112 Courier Driver	1.00	~	1.00	0.80		0.80
112 Maintenance Technician	1.00		1.00	1.00		1.00
112 Program Assistant	3.60	5.28	8.88	4.00	3.35	7.35
112 Desktop Support Technician	58	1.00	1.00	1.00	1 6ec	1.00
112 Human Resources Specialist	1.00	(2)	1.00	2.00	-	2.00
112 Accounting Specialist	2.00		2.00	2.00		2.00
112 Program Facilitator, Navigator or Coordinator	-	13.00	13.00	-	12.73	12.73
112 Early Childhood Parent Educator	140	1.00	1.00	145	1.00	1.00
112 Systems Administrator	2.00	394	2.00	2.00	1.0	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		26.94	26.94		27.00	27.00
Total Classified Staff	135.04	47.22	182.26	134.99	44.08	179.06
Administrative Staff						
113 Facilities Manager	1.00	(19)	1.00	1.00		1.00
113 Program Administrator	5.27	4.03	9.30	3.60	2.40	6.00
113 Assistant Director	5.2.	4.03	5.50	5.00	1.00	1.00
113 Executive Director	4.58	1.42	6.00	4.80	1.20	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	12.85	5.45	18.30	11.40	4.60	16.00
Managerial - Classified Staff						
	1.00		1.00	1.00		1.00
114 Payroll Specialist 114 Office Manager	1.00	0.53	1.00	1.00	0.10	1.00
114 Human Resources Analyst	2.48	0.53	3.00	1.90	0.10	2.00
	2.00	2	2.00	1.00		1.00
114 Executive Assistant Total Managerial - Classified Staff	1.00 6.48	0.53	7.00	1.00 4.90	0.10	5.00
Total Matiagerial - Classified Staff	0.46	0.55	7.00	4.50	0,10	3.00
GRAND TOTAL	205.95	85,43	291.37	215.29	79.38	294.66

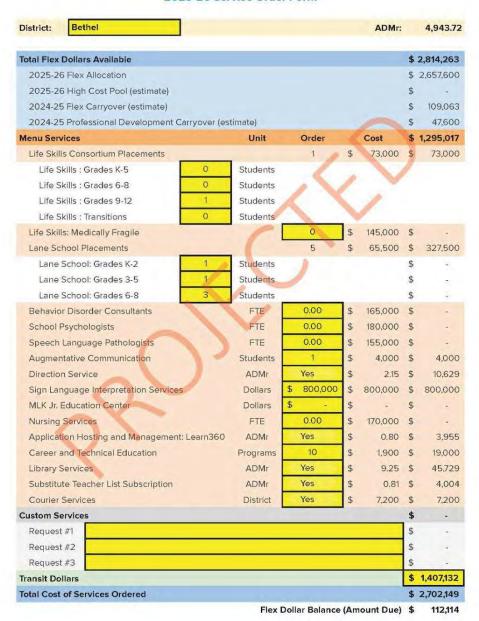
# Summary

District	2024-25 ADMr	2024-25 Carryover	PD Carryover	High Cost Pool	2025-26 Allocation	2025-26 Available	Transit Cash	Total Services	Amount Due	Flex \$ Balance
Bethel	4,943.72	109,063	47,600		2,657,600	2,814,263	1,407,132	2,702,149	, i.e.	112,115
Blachly	402.79		5,502	-	221,900	227,402	*	256,718	(29,316)	100
Creswell	1,084.95		28,338	8,800	566,300	603,438	-	1,243,748	(640,310)	
Crow-Applegate-Lorane	293.64		- à		187,800	187,800	32,884	187,800	4	
Eugene	15,687.49	1/4	315,601	= = = = = = = = = = = = = = = = = = = =	8,049,950	8,365,551	1,541,823	8,365,551		
Fern Ridge	1,390.10	-	4,628		717,600	722,228	150,743	722,228	-	
Junction City	1,550.14	-	15,515	-	803,900	819,415	e )	1,470,608	(651,193)	-
Lowell	1,044.35	284,618	33,200	-	558,500	876,318	438,159	607,910	-	268,408
Mapleton	136.59	-	3,400	-	124,400	127,800	46,843	127,800	-	3.4
Marcola	942.94				501,700	501,700	+	499,467	197	2,233
McKenzie	196.96	÷	5,683	3,800	157,500	166,983	-	376,041	(209,058)	0
Oakridge	501.46	-	9,253	23,400	296,300	328,953	+	367,124	(38,171)	-
Pleasant Hill	932.36	-	27,806		483,800	511,606	112,422	511,606	1+71	
Siuslaw	1,188.18		8,589	64,000	613,800	686,389		357,400	~	328,989
South Lane	2,635.87	266,587	13,668		1,456,400	1,736,655	280,888	1,736,655	*	-
Springfield	8,991.37		55,258		4,804,200	4,859,458		6,719,460	(1,860,002)	
Charter Schools								13,300	(13,300)	-
Totals	41,922.91	660,268	574,041	100,000	22,201,650	23,535,959	4,010,894	26,265,564	(3,441,349)	711,745

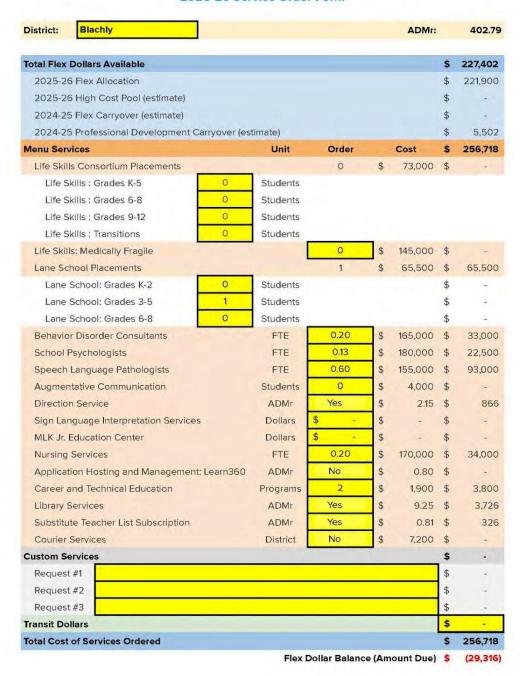
# Comparison

	Skills ments	Line S Place		100	avior ultants		ologists		Language alogists		intative inication	Directio	n Service	Lear	n360	13-20-5	r and ical Ed	Library	Services	100000	titute Ier List	Courier	Services
24-25	25-26	24-25	25-26	24-25	25-26	24-25	25-26	24-25	25-26	24-25	25-26	24-25	25-26	24-25	25-26	24-25	25-26	24-25	25-26	24-25	25-26	24-25	25-26
3	1	7	5	0.00	0.00	0.00	0.00	0.00	0.00	4	1	Y	Y	Y	٧	10	10	У	Y	Α.	Y	Y	У
0	0	1	1	0.00	0.20	0.13	0.13	0.60	0.60	0	0	Y	٧	Y	N	1.	2	Α.	Y	Y	Υ	Y	N
12	12	5	4	0.00	0,00	0.00	0.00	0.00	0.00	20	18	Υ.	γ	N	N	7	7	y	Y	Y	Y	Y	Y
0	0	- 0	0	0.00	0.00	0.38	0.38	0.40	0.40	0	0	٧	- 64	Α.	N	3	3	Ψ	Ψ.	Α.	N	N	N-
68	63	10	4	0.00	0.00	0.00	0.00	0.00	0.00	1 -	1	Y	y	N	N	25	22	- N	N.	N.	N	γ -	y -
8	- 6	1	_ 1	0,00	0.00	0.00	0,00	0.00	0,00	5	5	٧	γ.	Y	Υ	3	3	Υ -	Υ	Υ.	Ŷ	Υ	Y
7	3	5	5	0.60	0.60	0.00	0.00	0.20	2.00	7	8	Y	y	N.	N.	5	6	Υ	Y	N	N	Y	Y
2	2	- 0	0	0.00	0.00	0.00	0.00	0.00	0.00	2	.0	Y	Y	N	N	2	2	Ψ	Y	٧	Y	Υ.	Υ-
0	0	0	0	0.00	0.00	0.00	0.00	0.50	0.50	0	0	Y	٧	Y	N	1	1	Υ	Y	Υ .	N	N -	N.
- 2	2	1	0	0.10	0.10	0.00	0.70	0.50	1,00	1	1	Y	٧	Y	У	4	3	y	Υ	Α	Y	N	N
0	0	0	0	0.00	0.00	0.13	0.13	0.50	0.50	1	1	Y	У	N	N	4	4	Ψ.	Y	Y	Υ	Υ-	Y
0	0	1	1	0.00	0.00	0.38	0.38	1.00	1.00	5	5	Υ.	Y	γ	γ	5	6	Y	Y	Y.	Y	Y-	Y
3	3	2	2	0.00	0.00	0.00	0.10	0.00	0.00	5	4	Y	γ	- N	N	2	2	Ψ	γ	A.	Y	N	N.
0	0	0	0	0.00	0.00	1.00	1.00	1.00	1.00	5	D	Y	19	N	N .	8	8	_ N	N	N.	N	Υ	Y
12	13	5	6	0.00	0.00	0.00	0.00	0.00	0,00	22	20	Y	Y	N	N	11	11	N	N	Α.	N	γ	Υ.
87	81	6	4	0.00	0.00	0.00	0.00	0.00	0.00	0	0	Y	. Y	Υ	Y	23	21	N.	N	N	N	Υ.	Y
205	186	44	33	0.70	0,90	2.00	2.80	4.70	7.00	78	64	16	14	8	5	114	111	12	12	12	9	12	11

### **District Service Orders**



## District Service Orders (continued)



## District Service Orders (continued)

District: Creswell			ADMr:	1,084.9
Total Flex Dollars Available				\$ 603,438
2025-26 Flex Allocation				\$ 566,300
2025-26 High Cost Pool (estimate)				\$ 8,800
2024-25 Flex Carryover (estimate)				\$ -
2024-25 Professional Development Carryover (e	stimate)			\$ 28,338
Menu Services	Unit	Order	Cost	\$ 1,243,748
Life Skills Consortium Placements		12	\$ 73,000	\$ 876,000
Life Skills : Grades K-5 7	Students			
Life Skills : Grades 6-8	Students			
Life Skills : Grades 9-12 2	Students			
Life Skills : Transitions 0	Students			
Life Skills: Medically Fragile		0	\$ 145,000	\$ -
Lane School Placements		4	\$ 65,500	\$ 262,00
Lane School: Grades K-2	Students			\$ ~
Lane School: Grades 3-5	Students			\$ -
Lane School: Grades 6-8	Students			\$
Behavior Disorder Consultants	FTE	0.00	\$ 165,000	\$ -
School Psychologists	FTE	0.00	\$ 180,000	\$ - 2
Speech Language Pathologists	FTE	0.00	\$ 155,000	\$ -
Augmentative Communication	Students	18	\$ 4,000	\$ 72,00
Direction Service	ADMr	Yes	\$ 2.15	\$ 2,33
Sign Language Interpretation Services	Dollars	\$ -	\$ 4	\$ -
MLK Jr. Education Center	Dollars	\$ -	\$ 1.2	\$ +
Nursing Services	FTE	0.00	\$ 170,000	\$ -
Application Hosting and Management: Learn360	ADMr	No	\$ 0.80	\$ *
Career and Technical Education	Programs	7	\$ 1,900	\$ 13,30
Library Services	ADMr	Yes	\$ 9.25	\$ 10,03
Substitute Teacher List Subscription	ADMr	Yes	\$ 0.81	\$ 87
Courier Services	District	Yes	\$ 7,200	\$ 7,20
Custom Services				\$
Request #1				\$ 4
Request #2				\$ Ψ.
Request #3				\$
Transit Dollars				\$ -

## District Service Orders (continued)

District: Crow-Applegate-Lorane				ADMr:	293.64
Total Flex Dollars Available					\$ 187,800
2025-26 Flex Allocation					\$ 187,800
2025-26 High Cost Pool (estimate)					\$ +
2024-25 Flex Carryover (estimate)					\$ -
2024-25 Professional Development Carryover	(estimate)				\$
Menu Services	Unit	Order		Cost	\$ 154,916
Life Skills Consortium Placements		0	\$	73,000	\$ -
Life Skills : Grades K-5	Students				
Life Skills : Grades 6-8	Students				
Life Skills : Grades 9-12 0	Students				
Life Skills : Transitions 0	Students				
Life Skills: Medically Fragile		0	\$	145,000	\$ -
Lane School Placements		0	\$	65,500	\$ -
Lane School: Grades K-2	Students				\$ -
Lane School: Grades 3-5	Students				\$
Lane School: Grades 6-8	Students				\$
Behavior Disorder Consultants	FTE	0.00	\$	165,000	\$ -
School Psychologists	FTE	0.38	\$	180,000	\$ 67,50
Speech Language Pathologists	FTE	0.40	\$	155,000	\$ 62,00
Augmentative Communication	Students	0	\$	4,000	\$ -
Direction Service	ADMr	No	\$	2.15	\$ -
Sign Language Interpretation Services	Dollars	\$ -	\$	4	\$ 4
MLK Jr. Education Center	Dollars	\$ -	\$	1.2	\$ -
Nursing Services	FTE	0.10	\$	170,000	\$ 17,00
Application Hosting and Management: Learn36	60 ADMr	No	\$	0.80	\$ +
Career and Technical Education	Programs	3	\$	1,900	\$ 5,70
Library Services	ADMr	Yes	\$	9.25	\$ 2,71
Substitute Teacher List Subscription	ADMr	No	\$	0.81	\$ ÷
Courier Services	District	No	\$	7,200	\$ +
Custom Services			T		\$
Request #1					\$ -
Request #2					\$
Request #3					\$
Transit Dollars					\$ 32,88
Total Cost of Services Ordered					\$ 187,80

## District Service Orders (continued)

## Lane Education Service District 2025-26 Service Order Form

District:	Eugene			ADMr:	15,687.4
otal Flex	Dollars Available				\$ 8,365,55
2025-26	5 Flex Allocation				\$ 8,049,950
2025-26	6 High Cost Pool (estimate)				\$ -
2024-25	Flex Carryover (estimate)				\$ -
2024-25	Professional Development Carryover	(estimate)			\$ 315,60
Menu Serv	rices	Unit	Order	Cost	\$ 6,823,72
Life Skill	s Consortium Placements		55	\$ 73,000	\$ 4,015,00
Life S	kills : Grades K-5	Students			
Life S	kills : Grades 6-8	Students			
Life S	kills : Grades 9-12 25	Students			
Life S	kills : Transitions 8	Students			
Life Skill	s: Medically Fragile		8	\$ 145,000	\$ 1,160,00
Lane Sc	hool Placements		4	\$ 65,500	\$ 262,00
Lane	School: Grades K-2	Students			\$ -
Lane	School: Grades 3-5	Students			\$ -
Lane	School: Grades 6-8	Students			\$ -
Behavio	r Disorder Consultants	FTE	0.00	\$ 165,000	\$ -
School F	Psychologists	FTE	0.00	\$ 180,000	\$ - 2
Speech	Language Pathologists	FTE	0.00	\$ 155,000	\$ *
Augmen	tative Communication	Students	1	\$ 4,000	\$ 4,00
Direction	n Service	ADMr	Yes	\$ 2.15	\$ 33,72
Sign Lar	nguage Interpretation Services	Dollars	\$ 1,300,000	\$ 1,300,000	\$ 1,300,00
MLK Jr. I	Education Center	Dollars	\$ -	\$ 	\$ -
Nursing	Services	FTE	0.00	\$ 170,000	\$ -
Applicat	ion Hosting and Management: Learn36	O ADMr	No	\$ 0.80	\$ +
Career a	and Technical Education	Programs	22	\$ 1,900	\$ 41,80
Library S	Services	ADMr	No	\$ 9.25	\$ -
Substitu	te Teacher List Subscription	ADMr	No	\$ 0.81	\$ -
Courier	Services	District	Yes	\$ 7,200	\$ 7,20
Custom Se	ervices				\$
Request	#1				\$ +
Request	#2				\$ 
Request	#3				\$
ransit Do	llars				\$ 1,541,82
otal Cost	of Services Ordered				\$ 8,365,55

87

## District Service Orders (continued)

District: Fern Ridge			ADMr:	1,390.10
Total Flex Dollars Available				\$ 722,228
2025-26 Flex Allocation				\$ 717,600
2025-26 High Cost Pool (estimate)				\$ -
2024-25 Flex Carryover (estimate)				\$ -
2024-25 Professional Development Carryover (	estimate)			\$ 4,628
Menu Services	Unit	Order	Cost	\$ 571,485
Life Skills Consortium Placements		6	\$ 73,000	\$ 438,000
Life Skills : Grades K-5	Students			
Life Skills : Grades 6-8	Students			
Life Skills : Grades 9-12	Students			
Life Skills : Transitions	Students			
Life Skills: Medically Fragile		0	\$ 145,000	\$ -
Lane School Placements		1	\$ 65,500	\$ 65,50
Lane School: Grades K-2 0	Students			\$ -
Lane School: Grades 3-5	Students			\$ -
Lane School: Grades 6-8	Students			\$
Behavior Disorder Consultants	FTE	0.00	\$ 165,000	\$ -
School Psychologists	FTE	0.00	\$ 180,000	\$ 
Speech Language Pathologists	FTE	0.00	\$ 155,000	\$ 14
Augmentative Communication	Students	5	\$ 4,000	\$ 20,00
Direction Service	ADMr	Yes	\$ 2.15	\$ 2,98
Sign Language Interpretation Services	Dollars	\$ -	\$ 4	\$
MLK Jr. Education Center	Dollars	\$ -	\$ 1.0	\$ -
Nursing Services	FTE	0.10	\$ 170,000	\$ 17,00
Application Hosting and Management: Learn360	O ADMr	Yes	\$ 0.80	\$ 1,11
Career and Technical Education	Programs	3	\$ 1,900	\$ 5,70
Library Services	ADMr	Yes	\$ 9.25	\$ 12,85
Substitute Teacher List Subscription	ADMr	Yes	\$ 0.81	\$ 1,12
Courier Services	District	Yes	\$ 7,200	\$ 7,20
Custom Services				\$
Request #1				\$ -
Request #2				\$
Request #3				\$
Transit Dollars				\$ 150,743
Total Cost of Services Ordered				\$ 722,22

## District Service Orders (continued)

District: Junction City			ADMr:	1,550.1
Total Flex Dollars Available				\$ 819,41
2025-26 Flex Allocation				\$ 803,90
2025-26 High Cost Pool (estimate)				\$
2024-25 Flex Carryover (estimate)				\$ -
2024-25 Professional Development Carryove	er (estimate)			\$ 15,51
Menu Services	Unit	Order	Cost	\$ 1,215,77
Life Skills Consortium Placements		2	\$ 73,000	\$ 146,00
Life Skills : Grades K-5 0	Students			
Life Skills : Grades 6-8	Students			
Life Skills : Grades 9-12	Students			
Life Skills : Transitions	Students			
Life Skills: Medically Fragile		1	\$ 145,000	\$ 145,00
Lane School Placements		5	\$ 65,500	\$ 327,50
Lane School: Grades K-2	Students			\$ -
Lane School: Grades 3-5	Students			\$
Lane School: Grades 6-8	Students			\$ 7
Behavior Disorder Consultants	FTE	0.60	\$ 165,000	\$ 99,00
School Psychologists	FTE	0.00	\$ 180,000	\$
Speech Language Pathologists	FTE	2.00	\$ 155,000	\$ 310,00
Augmentative Communication	Students	8	\$ 4,000	\$ 32,00
Direction Service	ADMr	Yes	\$ 2.15	\$ 3,33
Sign Language Interpretation Services	Dollars	\$ 120,000	\$ 120,000	\$ 120,00
MLK Jr. Education Center	Dollars	\$ -	\$ +	\$ 4
Nursing Services	FTE	0.00	\$ 170,000	\$ 4.
Application Hosting and Management: Learn:	360 ADMr	No	\$ 0.80	\$
Career and Technical Education	Programs	6	\$ 1,900	\$ 11,40
Library Services	ADMr	Yes	\$ 9.25	\$ 14,33
Substitute Teacher List Subscription	ADMr	No	\$ 0.81	\$ -
Courier Services	District	Yes	\$ 7,200	\$ 7,20
Sustom Services	<u> </u>			\$ 254,83
Request #1 SANDI (30 students)				\$
Request #2 ISP for 1 student				\$ 254,83
Request #3 Inclusion/Life Skills consultation	in (1 FTE?)			\$
ransit Dollars				\$
otal Cost of Services Ordered				\$ 1,470,60

## District Service Orders (continued)

District:	Lowell				ADMr:	1,044.3
Total Flex I	Dollars Available					\$ 876,318
2025-26	Flex Allocation					\$ 558,500
2025-26	6 High Cost Pool (estimate)					\$ +
2024-25	Flex Carryover (estimate)					\$ 284,618
2024-25	Professional Development Ca	rryover (es	timate)			\$ 33,200
Menu Serv	rices		Unit	Order	Cost	\$ 169,75
Life Skill	s Consortium Placements			2	\$ 73,000	\$ 146,000
Life SI	kills : Grades K-5	0	Students			
Life SI	kills : Grades 6-8	0	Students			
Life SI	kills : Grades 9-12	2	Students			
Life SI	kills : Transitions	0	Students			
Life Skill	s: Medically Fragile			0	\$ 145,000	\$ -
Lane Sch	hool Placements			0	\$ 65,500	\$ -
Lane :	School: Grades K-2	0	Students			\$ -
Lane :	School: Grades 3-5	0	Students			\$ -
Lane :	School: Grades 6-8	0	Students			\$
Behavio	r Disorder Consultants		FTE	0.00	\$ 165,000	\$ -
School F	sychologists		FTE	0.00	\$ 180,000	\$ -
Speech	Language Pathologists		FTE	0.00	\$ 155,000	\$ +
Augmen	tative Communication		Students	0	\$ 4,000	\$ -
Direction	n Service		ADMr	Yes	\$ 2.15	\$ 2,24
Sign Lan	guage Interpretation Services		Dollars	\$ -	\$ 4	\$ -
MLK Jr. E	Education Center		Dollars	\$ -	\$ 1.9	\$ +
Nursing	Services		FTE	0.00	\$ 170,000	\$ -
Applicati	ion Hosting and Management:	Learn360	ADMr	No	\$ 0.80	\$ - + -
Career a	and Technical Education		Programs	2	\$ 1,900	\$ 3,80
Library S	Services		ADMr	Yes	\$ 9.25	\$ 9,66
Substitut	te Teacher List Subscription		ADMr	Yes	\$ 0.81	\$ 84
Courier :	Services		District	Yes	\$ 7,200	\$ 7,20
Custom Se	ervices					\$ -
Request	#1					\$ -
Request	#2					\$
Request	#3					\$
Transit Dol						\$ 438,159
Total Cost	of Services Ordered					\$ 607,910

## District Service Orders (continued)

District:	Mapleton					ADMr:	136.59
Total Flex	Dollars Available						\$ 127,800
2025-26	6 Flex Allocation						\$ 124,400
2025-26	6 High Cost Pool (estimate)						\$ +:
2024-25	5 Flex Carryover (estimate)						\$ -
2024-25	5 Professional Development Carry	over (est	timate)				\$ 3,400
Menu Sen	vices		Unit		Order	Cost	\$ 80,957
Life Skil	Is Consortium Placements				0	\$ 73,000	\$ -
Life S	kills : Grades K-5	0	Students				
Life S	kills : Grades 6-8	0	Students				
Life S	kills : Grades 9-12	0	Students				
Life S	kills : Transitions	0	Students				
Life Skil	ls: Medically Fragile				0	\$ 145,000	\$ -
Lane Sc	hool Placements				0	\$ 65,500	\$ -
Lane	School: Grades K-2	0	Students				\$ -
Lane	School: Grades 3-5	0	Students				\$
Lane	School: Grades 6-8	0	Students				\$ *
Behavio	r Disorder Consultants		FTE		0.00	\$ 165,000	\$ -
School I	Psychologists		FTE		0.00	\$ 180,000	\$ -
Speech	Language Pathologists		FTE		0.50	\$ 155,000	\$ 77,500
Augmer	ntative Communication		Students		0	\$ 4,000	\$ -
Directio	n Service		ADMr	-2	Yes	\$ 2.15	\$ 29
Sign Lar	nguage Interpretation Services		Dollars	\$	2	\$ +	\$ -
MLK Jr.	Education Center		Dollars	\$	4	\$ 1.9	\$ +
Nursing	Services		FTE		0.00	\$ 170,000	\$ -
Applicat	tion Hosting and Management: Le	arn360	ADMr		No	\$ 0.80	\$ 
Career a	and Technical Education		Programs		1	\$ 1,900	\$ 1,900
Library S	Services		ADMr		Yes	\$ 9.25	\$ 1,26
Substitu	te Teacher List Subscription		ADMr		No	\$ 0.81	\$ -
Courier	Services		District		No	\$ 7,200	\$ -
Custom Se	ervices						\$
Request	#1						\$ -
Request	1#2						\$
Request	: #3						\$
Transit Do	llars						\$ 46,843
Total Cost	of Services Ordered						\$ 127,800

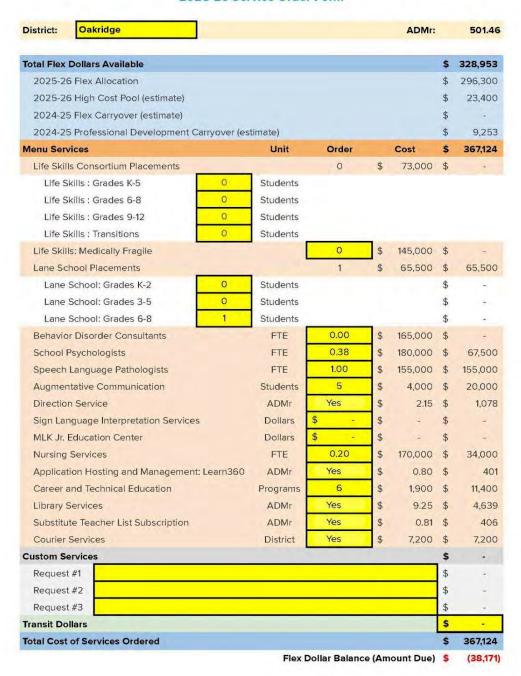
## District Service Orders (continued)

District:	Marcola				ADMr:	942.9
Total Flex Do	llars Available					\$ 501,700
2025-26 FI	ex Allocation					\$ 501,700
2025-26 H	igh Cost Pool (estimate)					\$ -
2024-25 FI	ex Carryover (estimate)					\$ -
2024-25 Pr	ofessional Development Ca	rryover (es	timate)			\$
Menu Service	es		Unit	Order	Cost	\$ 499,46
Life Skills C	Consortium Placements			2	\$ 73,000	\$ 146,00
Life Skills	s : Grades K-5	0	Students			
Life Skills	s : Grades 6-8	1	Students			
Life Skills	s : Grades 9-12	1	Students			
Life Skills	s : Transitions	0	Students			
Life Skills: N	Medically Fragile			0	\$ 145,000	\$ -
Lane School	ol Placements			0	\$ 65,500	\$ -
Lane Sch	nool: Grades K-2	0	Students			\$ -
Lane Sch	nool: Grades 3-5	0	Students			\$
Lane Sch	nool: Grades 6-8	0	Students			\$ 4
Behavior D	isorder Consultants		FTE	0.10	\$ 165,000	\$ 16,50
School Psy	chologists		FTE	0.70	\$ 180,000	\$ 126,00
Speech Lar	nguage Pathologists		FTE	1,00	\$ 155,000	\$ 155,00
Augmentat	ive Communication		Students	1	\$ 4,000	\$ 4,00
Direction S	ervice		ADMr	Yes	\$ 2.15	\$ 2,02
Sign Langu	age Interpretation Services		Dollars	\$ -	\$ 4	\$ -
MLK Jr. Edu	ucation Center		Dollars	\$ -	\$ 1.0	\$ -
Nursing Se	rvices		FTE	0.20	\$ 170,000	\$ 34,00
Application	Hosting and Management:	Learn360	ADMr	Yes	\$ 0.80	\$ 75
Career and	Technical Education		Programs	3	\$ 1,900	\$ 5,70
Library Ser	vices		ADMr	Yes	\$ 9.25	\$ 8,72
Substitute	Teacher List Subscription		ADMr	Yes	\$ 0.81	\$ 76
Courier Ser	vices		District	No	\$ 7,200	\$ -
Custom Servi	ces					\$
Request #1	Teacher of Record, .5					\$ -
Request #2	Assistive Tech, .2					\$
Request #3						\$
Transit Dollar						\$
Total Cost of	Services Ordered					\$ 499,46

## District Service Orders (continued)

District: McKenzie			ADMr:	196.9
Total Flex Dollars Available				\$ 166,983
2025-26 Flex Allocation				\$ 157,500
2025-26 High Cost Pool (estimate)				\$ 3,80
2024-25 Flex Carryover (estimate)				\$ -
2024-25 Professional Development Carryover	(estimate)			\$ 5,68
Menu Services	Unit	Order	Cost	\$ 121,20
Life Skills Consortium Placements		0	\$ 73,000	\$ -
Life Skills : Grades K-5	Students			
Life Skills : Grades 6-8	Students			
Life Skills : Grades 9-12	Students			
Life Skills : Transitions 0	Students			
Life Skills: Medically Fragile		0	\$ 145,000	\$ 4
Lane School Placements		0	\$ 65,500	\$ -
Lane School: Grades K-2	Students			\$ -
Lane School: Grades 3-5	Students			\$ -
Lane School: Grades 6-8	Students			\$
Behavior Disorder Consultants	FTE	0.00	\$ 165,000	\$ 2
School Psychologists	FTE	0.13	\$ 180,000	\$ 22,50
Speech Language Pathologists	FTE	0.50	\$ 155,000	\$ 77,50
Augmentative Communication	Students	1	\$ 4,000	\$ 4,00
Direction Service	ADMr	Yes	\$ 2.15	\$ 42
Sign Language Interpretation Services	Dollars	\$ -	\$ 4	\$ .41
MLK Jr. Education Center	Dollars	\$ -	\$ 1.2	\$ +
Nursing Services	FTE	0.00	\$ 170,000	\$ -
Application Hosting and Management: Learn3	60 ADMr	No	\$ 0.80	\$
Career and Technical Education	Programs	4	\$ 1,900	\$ 7,60
Library Services	ADMr	Yes	\$ 9.25	\$ 1,82
Substitute Teacher List Subscription	ADMr	Yes	\$ 0.81	\$ 16
Courier Services	District	Yes	\$ 7,200	\$ 7,20
Custom Services				\$ 254,83
Request #1 Intensive services Prog. one stu	dent- Fox Hollow			\$ 254,83
Request #2				\$ -
Request #3				\$ *
Transit Dollars				\$
Total Cost of Services Ordered				\$ 376,04

## District Service Orders (continued)



## District Service Orders (continued)

District:	Pleasant Hill			ADMr:	932.30
Total Flex	Dollars Available				\$ 511,606
2025-26	Flex Allocation				\$ 483,800
2025-26	6 High Cost Pool (estimate)				\$ +
2024-25	Flex Carryover (estimate)				\$ -
2024-25	Professional Development Carryove	r (estimate)			\$ 27,80
Menu Serv	rices	Unit	Order	Cost	\$ 399,184
Life Skill	s Consortium Placements		3	\$ 73,000	\$ 219,000
Life S	kills : Grades K-5	Students			
Life S	kills : Grades 6-8	Students			
Life S	kills : Grades 9-12 1	Students			
Life S	kills : Transitions 2	Students			
Life Skill	s: Medically Fragile		0	\$ 145,000	\$ -
Lane Sc	hool Placements		2	\$ 65,500	\$ 131,00
Lane	School: Grades K-2 0	Students			\$ *
Lane	School: Grades 3-5	Students			\$ -
Lane	School: Grades 6-8	Students			\$ +
Behavio	r Disorder Consultants	FTE	0.00	\$ 165,000	\$ -
School F	Psychologists	FTE	0.10	\$ 180,000	\$ 18,00
Speech	Language Pathologists	FTE	0.00	\$ 155,000	\$ *
Augmen	tative Communication	Students	4	\$ 4,000	\$ 16,00
Direction	Service	ADMr	Yes	\$ 2.15	\$ 2,00
Sign Lar	nguage Interpretation Services	Dollars	\$ -	\$ 4	\$ -
MLK Jr. I	Education Center	Dollars	\$ -	\$ 1.9	\$ +
Nursing	Services	FTE	0.00	\$ 170,000	\$ -
Applicat	ion Hosting and Management: Learn3	60 ADMr	No	\$ 0.80	\$
Career a	and Technical Education	Programs	2	\$ 1,900	\$ 3,80
Library S	Services	ADMr	Yes	\$ 9.25	\$ 8,62
Substitu	te Teacher List Subscription	ADMr	Yes	\$ 0.81	\$ 75
Courier	Services	District	No	\$ 7,200	\$ 4
Custom Se	ervices				\$
Request	#1				\$ -
Request	#2				\$ -
Request	#3				\$
Transit Do	llars				\$ 112,422
Total Cost	of Services Ordered				\$ 511,600

## District Service Orders (continued)

District: Siuslaw			ADMr:	1,188.1
Total Flex Dollars Available				\$ 686,389
2025-26 Flex Allocation				\$ 613,800
2025-26 High Cost Pool (estimate)				\$ 64,000
2024-25 Flex Carryover (estimate)				\$ -
2024-25 Professional Development Carryove	er (estimate)			\$ 8,58
Menu Services	Unit	Order	Cost	\$ 357,40
Life Skills Consortium Placements		0	\$ 73,000	\$ -
Life Skills : Grades K-5	Students			
Life Skills : Grades 6-8	Students			
Life Skills : Grades 9-12	Students			
Life Skills : Transitions 0	Students			
Life Skills: Medically Fragile		0	\$ 145,000	\$ -
Lane School Placements		0	\$ 65,500	\$ -
Lane School: Grades K-2	Students			\$ -
Lane School: Grades 3-5	Students			\$ -
Lane School: Grades 6-8	Students			\$ -
Behavior Disorder Consultants	FTE	0.00	\$ 165,000	\$ -
School Psychologists	FTE	1.00	\$ 180,000	\$ 180,00
Speech Language Pathologists	FTE	1.00	\$ 155,000	\$ 155,00
Augmentative Communication	Students	0	\$ 4,000	\$ -
Direction Service	ADMr	No	\$ 2.15	\$ -
Sign Language Interpretation Services	Dollars	\$ -	\$ 4	\$ -
MLK Jr. Education Center	Dollars	\$ -	\$ 1.9	\$ +
Nursing Services	FTE	0.00	\$ 170,000	\$ -
Application Hosting and Management: Learns	360 ADMr	No	\$ 0.80	\$ +
Career and Technical Education	Programs	8	\$ 1,900	\$ 15,20
Library Services	ADMr	No	\$ 9.25	\$ -
Substitute Teacher List Subscription	ADMr	No	\$ 0.81	\$ ÷
Courier Services	District	Yes	\$ 7,200	\$ 7,20
Custom Services				\$
Request #1				\$ -
Request #2				\$
Request #3				\$ -
Fransit Dollars				\$
Total Cost of Services Ordered				\$ 357,40

## District Service Orders (continued)

			ADMr:	2,635.8
otal Flex Dollars Available				\$ 1,736,655
2025-26 Flex Allocation				\$ 1,456,400
2025-26 High Cost Pool (estimate)				\$ -
2024-25 Flex Carryover (estimate)				\$ 266,58
2024-25 Professional Development Carryover (e	stimate)			\$ 13,668
enu Services	Unit	Order	Cost	\$ 1,455,767
Life Skills Consortium Placements		13	\$ 73,000	\$ 949,000
Life Skills : Grades K-5 9	Students			
Life Skills : Grades 6-8	Students			
Life Skills : Grades 9-12 2	Students			
Life Skills : Transitions 2	Students			
Life Skills: Medically Fragile		0	\$ 145,000	\$ +
Lane School Placements		6	\$ 65,500	\$ 393,000
Lane School: Grades K-2	Students			\$ -
Lane School: Grades 3-5	Students			\$ 090
Lane School: Grades 6-8	Students			\$
Behavior Disorder Consultants	FTE	0.00	\$ 165,000	\$ -
School Psychologists	FTE	0.00	\$ 180,000	\$ -
Speech Language Pathologists	FTE	0.00	\$ 155,000	\$ *
Augmentative Communication	Students	20	\$ 4,000	\$ 80,00
Direction Service	ADMr	Yes	\$ 2.15	\$ 5,66
Sign Language Interpretation Services	Dollars	\$ -	\$ 4	\$ -
MLK Jr. Education Center	Dollars	\$ -	\$ 1.0	\$ +
Nursing Services	FTE	0.00	\$ 170,000	\$ -
Application Hosting and Management: Learn360	ADMr	No	\$ 0.80	\$ 
Career and Technical Education	Programs	11	\$ 1,900	\$ 20,900
Library Services	ADMr	No	\$ 9.25	\$ -
Substitute Teacher List Subscription	ADMr	No	\$ 0.81	\$ +
Courier Services	District	Yes	\$ 7,200	\$ 7,200
ustom Services				\$ -
Request #1				\$
Request #2				\$ ~
Request #3				\$ -
ansit Dollars				\$ 280,888

## District Service Orders (continued)

## Lane Education Service District 2025-26 Service Order Form

District: Springfield				ADMr:		8,991.3
Total Flex Dollars Available	_				\$4	1,859,458
2025-26 Flex Allocation						4,804,200
2025-26 High Cost Pool (estimate)					\$	-
2024-25 Flex Carryover (estimate)					\$	-
2024-25 Professional Development C	arryover (es	timate)			\$	55,25
Menu Services		Unit	Order	Cost	\$6	5,464,624
Life Skills Consortium Placements			78	\$ 73,000	\$	5,694,00
Life Skills : Grades K-5	40	Students				
Life Skills : Grades 6-8	17	Students				
Life Skills : Grades 9-12	21	Students				
Life Skills : Transitions	0	Students				
Life Skills: Medically Fragile			3	\$ 145,000	\$	435,00
Lane School Placements			4	\$ 65,500	\$	262,00
Lane School: Grades K-2	0	Students			\$	100
Lane School: Grades 3-5	2	Students			\$	9
Lane School: Grades 6-8	2	Students			\$	
Behavior Disorder Consultants		FTE	0.00	\$ 165,000	\$	-
School Psychologists		FTE	0.00	\$ 180,000	\$	2
Speech Language Pathologists		FTE	0.00	\$ 155,000	\$	
Augmentative Communication		Students	0	\$ 4,000	\$	-
Direction Service		ADMr	Yes	\$ 2.15	\$	19,33
Sign Language Interpretation Services	5	Dollars	\$ -	\$ 4	\$	-
MLK Jr. Education Center		Dollars	\$ -	\$ 19	\$	+
Nursing Services		FTE	0.00	\$ 170,000	\$	-
Application Hosting and Management	: Learn360	ADMr	Yes	\$ 0.80	\$	7,19
Career and Technical Education		Programs	21	\$ 1,900	\$	39,90
Library Services		ADMr	No	\$ 9.25	\$	-
Substitute Teacher List Subscription		ADMr	No	\$ 0.81	\$	-
Courier Services		District	Yes	\$ 7,200	\$	7,20
Custom Services					\$	254,83
Request #1 One Slot for ISP					\$	254,83
Request #2					\$	*
Request #3					\$	*
ransit Dollars					\$	

98

# Acronyms

AAC	Augmentative and Alternative Communication	ELL (ESL)	English Language Learning (also referred to as ESL or English as a Second Language)
ADA	Americans with Disabilities Act	ESD	Education Service District
ADM	Average Daily Membership - the average number of enrolled	FTE	Full-Time Equivalent
ADMr	students of an educational unit.  Average Daily Membership	GAAP	Generally Accepted Accounting Principles
	(Resident) - the ADM of the students who live in the district, regardless of where they attend.	ho live in the district,	
ADMw	Average Daily Membership	GYO	Grown Your Own
	(Weighted) - the ADMr increased by a variety of weighting factors to obtain weighted average daily	IDEA	Individuals with Disabilities Education Act
	membership.	IEP	Individualized Education Plan
ASD	Autism Spectrum Disorder	JDEP	Juvenile Detention Education
ASIST	Applied Suicide Intervention Skills Training	LEA	Program  Local Education Agency
AT	Assistive Technology	LESD	Lane Education Service District
CLC	Connected Lane County	LSP	Local Service Plan
COLA	Cost of Living Adjustment	MEP	Migrant Education Program
CPS	Collaborative Problem Solving	MLK	Martin Luther King Jr. Education
CTE	Career and Technical Education		Center
DHH	Deaf or Hard-of-Hearing	OAR	Oregon Administrative Rule
EC CARES	Early Childhood Coordination Agency for Referrals, Evaluations	ODE	Oregon Department of Education
	and Services	OI	Orthopedic Impairments
EI/ECSE	Early Intervention and Early Childhood Special Education	ORS	Oregon Revised Statutes

OT/PT	Occupational Therapy and Physical Therapy	SIA	Student Investment Account
		SSA	Student Success Act
PBAM	Program Budgeting and Accounting Manual	SLP	Speech Language Pathologist
PBIS	Positive Behavior and Instructional Supports	SSF	State School Fund
		SSPS	School Safety and Prevention
PERS	Public Employees Retirement System		System
		STEM	Science, Technology,
RBT	Research for Better Teaching		Engineering and Math
RIS	Regional Inclusive Services	TBI	Traumatic Brain Injury
RTAP	Regional Technical Assistance Program	VI	Vision Impaired
		WREN	Western Regional Educator
SEL	Social Emotional Learning		Network
SERBU	John Serbu Youth Campus and Juvenile Justice Center		

## Glossary of Terms

#### **Account Codes**

Account codes identify the funding source and nature of budget expenditures.

### **Accounting Systems**

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position of a governmental entity.

#### **Accrual Basis**

The basis of accounting under which transactions are recognized when they occur.

### **Adopted Budget**

The financial plan adopted by the Board which forms a basis for expenditure appropriations.

#### **Allocations**

To divide an appropriation into amounts for specific purposes.

### **Appropriations**

A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes.

#### **Assets**

Governmental resources with monetary value.

### **Beginning Fund Balance**

Funds carried forward from the previous fiscal year that become a resource to support the appropriations for the next budgeted fiscal year.

#### **Behavior Intervention**

A therapeutic school environment focused on teaching students skills for success across all settings: academic, social, emotional, family and community.

#### **Bond**

A type of debt security for a specific sum of money to be repaid at a fixed time in the future, and carrying interest at a fixed rate, usually payable periodically.

### **Budgetary Control**

The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

### **Capital Projects Fund**

Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets, i.e., a new school or major building renovations.

#### **Classified Staff**

Employees in positions that are classified according to the duties and responsibilities involved in the work and do not require licensing by the Teacher Standards and Practices

Commission as a condition of employment.

### **Component Districts**

Districts served by the ESD.

### Contingency

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

#### **Cost Center**

A subdivision of the district that is charged with carrying on one or more specific purposes such as a department or special program.

### **County School Fund**

Distributed by ESD sources and includes property tax levy, state forest fees, and various fines such as gambling fees.

#### **Debt Service Fund**

A fund established to account for payment of general long-term debt principal and interest.

#### **Deficit**

The excess of the liabilities of a fund over its assets. Oregon school districts may not carry deficits in any fund.

### **Ending Fund Balance**

Funds remaining after the fiscal year is closed and all expenditures and revenues are accounted for. The ending fund balance of the current fiscal year becomes the beginning fund balance of the next fiscal year.

#### E-Rate

E-Rate is a Federal program, created by the Federal Communication Commission (FCC) and administered by the Universal Service Administrative Company (USAC) that subsidizes Internet and Telecom services for schools and libraries.

### Fiscal Year

The 12 month operating year for the District, beginning on July 1 and ending on June 30 of the following year.

### **Fixed Assets**

Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery and equipment.

#### **Function**

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

#### Fund

A fiscal and accounting entity with a self-balancing set of accounts.

#### **General Fund**

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

#### Grant

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

### **Licensed Staff**

All licensed teachers, counselors, special education teachers, and other certified teaching staff under contract to the District. Also included in this group are child development specialists, student resource specialists, physical therapists, and occupational therapists.

#### Levy

Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

### Measure 5

Property tax limitation passed by Oregon's voters in November 1990, limiting local property taxes for schools to \$5 per \$1,000 of assessed value.

### **Modified Accrual**

The basis of accounting in which revenue is recorded when available and measurable.

### **Object**

For fund accounting this term identifies and classifies the articles purchased or the service obtained.

### **Proposed Budget**

Financial and operating plan for the district that the Superintendent is recommending to the public and budget committee.

### Requirement

An expenditure or net decrease to a fund's resources.

### Resolution

A formal order of a governing body.

#### Resources

Estimated beginning fund balances plus all anticipated revenues.

### Revenue

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

### **Special Revenue Fund**

A fund used to account for proceeds of specific revenue sources that are restricted to expenditures for specific purposes.

### **Supplemental Budget**

A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted.

#### **Taxes**

Compulsory charges levied by the District for the purpose of financing the operation of schools.

#### **Transfers**

Amounts distributed from one fund to finance activities in another fund. Interfund transfers require Board approval.

### **Transit**

Funds transferred from the ESD to component district.

