



2025-2026

Adopted Budget

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

Adopted 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 Adopted 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 |
| Notice of Budget Committee Meeting..... | 104 |
| Notice of Budget Hearing (Form ED-1)..... | 107 |
| Resolution Adopting the Budget, Making Appropriations, Imposing Taxes, Categorizing Taxes..... | 109 |
| Notice of Property Tax and Certification of Intent to Impose a Tax on Property (Form ED-50)..... | 111 |

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.

Engage - 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
Blachly
Creswell
Crow-Applegate-Lorane
Eugene
Fern Ridge
Junction City
Lowell

Mapleton
Marcola
McKenzie
Oakridge
Pleasant Hill
Siuslaw
South Lane
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 [Strategic Plan](#) 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.

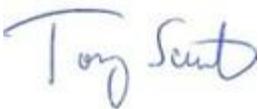
To ensure long-term sustainability, we have implemented measures to deliver the best educational program available within the constraints of well-managed resources. Recognizing the importance of a budget that delivers sustainable levels of services, this budget is structurally balanced, where recurring 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

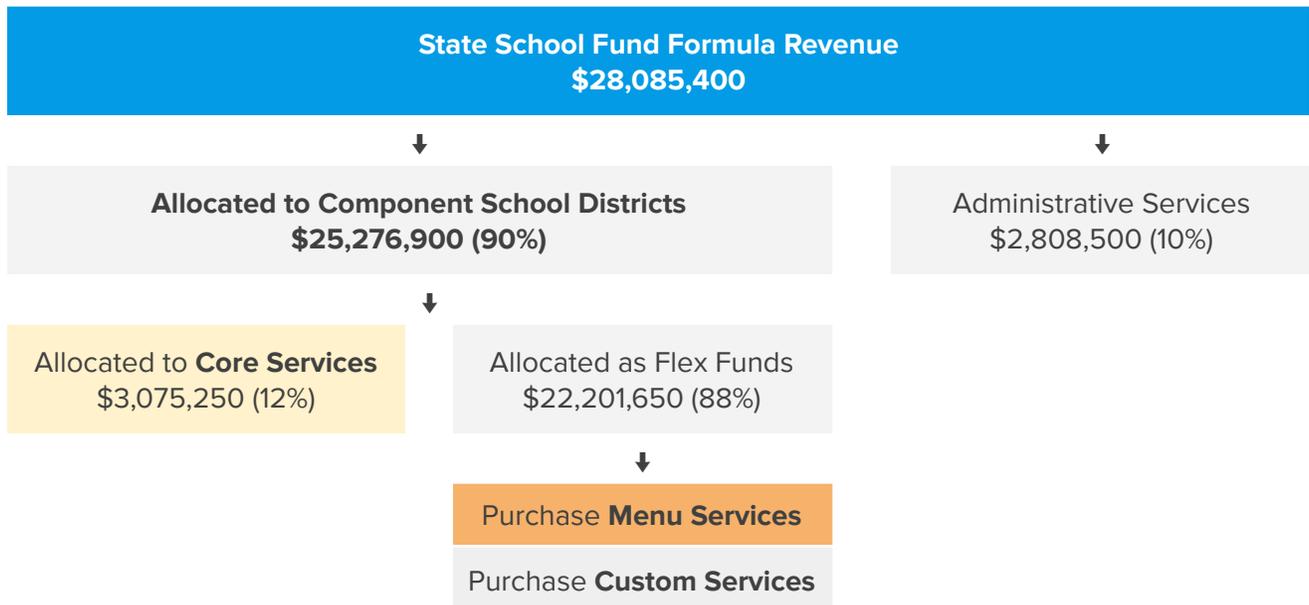
State School Fund resources are provided to ESDs to offer services for children with special needs, technology, school improvement, and administrative support to component school districts as described in the Local Service Plan. Pursuant to ORS 327.019, 90% of these resources are allocated to component 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 | <p>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.</p> <p>The Intensive Services Program (ISP) serves students whose support needs require environmental modifications that may not be feasible on a general education campus.</p> |
| | 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 Adopted Budget

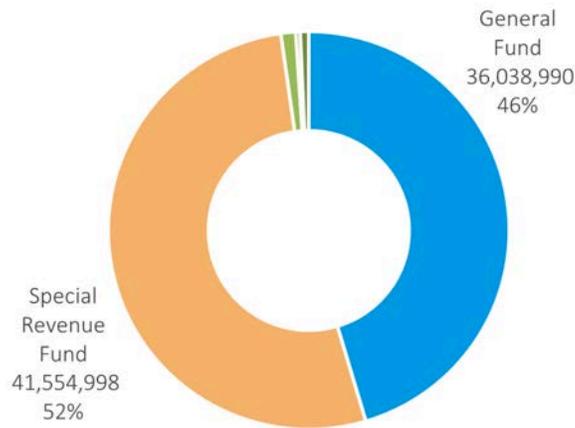


The Native Youth Wellness program provides professional development on Tribal History/Shared History and transformative social emotional learning, culture nights, student affinity groups, coaching on tribal education programs, equity, and culturally sustaining pedagogy.

All Funds

Resources and Requirements by Fund

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|----------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| Resources | | | | | | | | |
| 100 General Fund | 31,233,335 | 30,777,098 | | 31,373,479 | | 36,038,990 | 36,038,990 | 36,038,990 |
| 200 Special Revenue Fund | 38,083,524 | 34,169,272 | | 39,965,000 | | 41,554,998 | 41,554,998 | 41,554,998 |
| 300 Debt Service Fund | 913,285 | 949,061 | | 916,855 | | 954,703 | 954,703 | 954,703 |
| 400 Capital Projects Fund | 461,073 | 829,295 | | 285,000 | | 275,000 | 275,000 | 275,000 |
| 600 Internal Service Fund | 778,730 | 696,906 | | 435,026 | | 545,020 | 545,020 | 545,020 |
| Total Resources | 71,469,947 | 67,421,631 | - | 72,975,360 | - | 79,368,711 | 79,368,711 | 79,368,711 |
| Requirements | | | | | | | | |
| 100 General Fund | 27,986,695 | 28,067,119 | 205.95 | 31,373,479 | 215.29 | 36,038,990 | 36,038,990 | 36,038,990 |
| 200 Special Revenue Fund | 36,981,247 | 33,598,328 | 85.43 | 39,965,000 | 79.38 | 41,554,998 | 41,554,998 | 41,554,998 |
| 300 Debt Service Fund | 854,566 | 885,021 | - | 916,855 | - | 954,703 | 954,703 | 954,703 |
| 400 Capital Projects Fund | 216,778 | 829,295 | - | 285,000 | - | 275,000 | 275,000 | 275,000 |
| 600 Internal Service Fund | 360,656 | 562,436 | - | 435,026 | - | 545,020 | 545,020 | 545,020 |
| Total Requirements | 66,399,942 | 63,942,199 | 291.38 | 72,975,360 | 294.66 | 79,368,711 | 79,368,711 | 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.

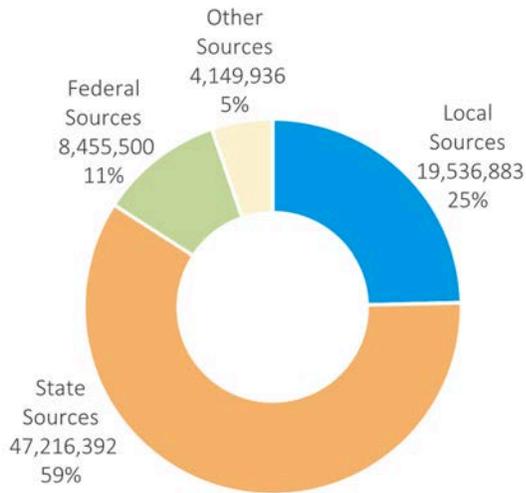
| FUND TYPE | | FUND COMPONENTS |
|-----------|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 100 | General Fund | Accounts for all 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. |

All Funds

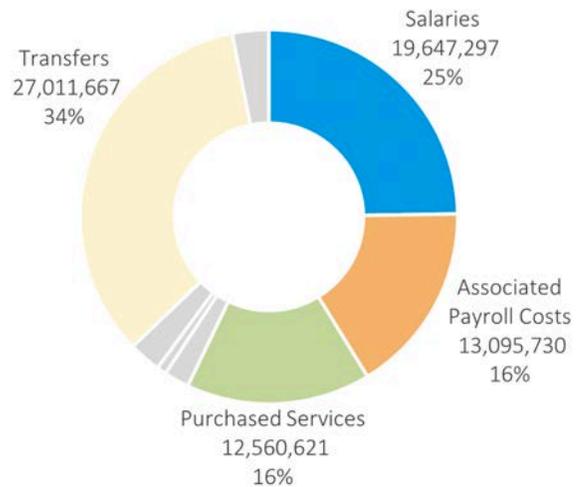
Summary of Resources and Requirements

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|------------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| Resources | | | | | | | | |
| 1000 Local Sources | 15,536,073 | 15,686,258 | | 17,582,304 | | 19,536,883 | 19,536,883 | 19,536,883 |
| 2000 Intermediate Sources | - | - | | - | | 10,000 | 10,000 | 10,000 |
| 3000 State Sources | 41,755,400 | 37,508,391 | | 42,989,813 | | 47,216,392 | 47,216,392 | 47,216,392 |
| 4000 Federal Sources | 7,673,042 | 8,302,803 | | 8,916,000 | | 8,455,500 | 8,455,500 | 8,455,500 |
| 5000 Other Sources | 6,505,433 | 5,924,179 | | 3,487,243 | | 4,149,936 | 4,149,936 | 4,149,936 |
| Total Resources | 71,469,947 | 67,421,631 | | 72,975,360 | | 79,368,711 | 79,368,711 | 79,368,711 |
| Requirements | | | | | | | | |
| 100 Salaries | 15,406,326 | 17,948,410 | 291.38 | 18,324,109 | 294.66 | 19,647,297 | 19,647,297 | 19,647,297 |
| 200 Associated Payroll Costs | 9,099,027 | 10,382,603 | | 11,605,884 | | 13,095,730 | 13,095,730 | 13,095,730 |
| 300 Purchased Services | 11,950,565 | 9,107,791 | | 9,471,492 | | 12,560,621 | 12,560,621 | 12,560,621 |
| 400 Supplies and Materials | 2,212,226 | 1,869,159 | | 2,629,172 | | 1,710,431 | 1,710,431 | 1,710,431 |
| 500 Capital Outlay | 930,199 | 2,083,723 | | 618,940 | | 659,181 | 659,181 | 659,181 |
| 600 Other Objects | 2,200,890 | 2,065,242 | | 2,407,611 | | 2,200,331 | 2,200,331 | 2,200,331 |
| 700 Transfers | 24,600,710 | 20,485,271 | | 25,852,311 | | 27,011,667 | 27,011,667 | 27,011,667 |
| 800 Other Uses of Funds | - | - | | 2,065,842 | | 2,483,453 | 2,483,453 | 2,483,453 |
| Total Requirements | 66,399,942 | 63,942,199 | 291.38 | 72,975,360 | 294.66 | 79,368,711 | 79,368,711 | 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.

| SOURCE | | 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.

| OBJECT 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. |

All Funds

Resources by Source

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|------------------------------------------------------------------------------------|-------------------|-------------------|---------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 1000 - Revenue from Local Sources | | | | | | | | |
| 1110 Ad Valorem Taxes Levied by District | 8,420,733 | 8,616,900 | | 9,040,376 | | 9,361,045 | 9,361,045 | 9,361,045 |
| 1190 Penalties and Interest on Taxes | 20,563 | 20,733 | | 14,659 | | 20,000 | 20,000 | 20,000 |
| 1500 Earnings on Investments | 237,707 | 365,476 | | 218,000 | | 318,000 | 318,000 | 318,000 |
| 1910 Rentals | - | 4,590 | | - | | 5,000 | 5,000 | 5,000 |
| 1920 Contributions, Donations, and General Fundraising from Private Sources | 205,427 | 81,228 | | 481,000 | | 625,200 | 625,200 | 625,200 |
| 1940 Services Provided to Other Local Education Agencies | 4,046,964 | 4,140,578 | | 5,699,514 | | 6,816,349 | 6,816,349 | 6,816,349 |
| 1960 Recovery of Prior Years' Expenditure | - | 11,625 | | - | | 137,783 | 137,783 | 137,783 |
| 1970 Services Provided Other Funds | 1,117,099 | 1,143,847 | | 1,107,755 | | 1,149,006 | 1,149,006 | 1,149,006 |
| 1980 Fees Charged to Grants | 940,066 | 812,985 | | 600,000 | | 700,000 | 700,000 | 700,000 |
| 1990 Miscellaneous | 547,514 | 488,296 | | 421,000 | | 404,500 | 404,500 | 404,500 |
| Total Revenue from Local Sources | 15,536,073 | 15,686,258 | | 17,582,304 | | 19,536,883 | 19,536,883 | 19,536,883 |
| 2000 - Revenue from Intermediate Sources | | | | | | | | |
| 2199 Other Intermediate Sources | - | - | | - | | 10,000 | 10,000 | 10,000 |
| Total Revenue from Intermediate Sources | - | - | | - | | 10,000 | 10,000 | 10,000 |
| 3000 - Revenue from State Sources | | | | | | | | |
| 3101 State School Fund - General Support | 15,420,256 | 16,091,917 | | 16,290,313 | | 18,704,394 | 18,704,394 | 18,704,394 |
| 3104 State Managed County Timber | 96,609 | 61,506 | | 70,000 | | 25,000 | 25,000 | 25,000 |
| 3299 Other Unrestricted Grants-in-aid | 26,238,534 | 21,354,968 | | 26,629,500 | | 28,486,998 | 28,486,998 | 28,486,998 |
| Total Revenue from State Sources | 41,755,400 | 37,508,391 | | 42,989,813 | | 47,216,392 | 47,216,392 | 47,216,392 |
| 4000 - Revenue from Federal Sources | | | | | | | | |
| 4300 Restricted Revenue Direct from the Federal Government | 4,160 | 249,201 | | 110,000 | | - | - | - |
| 4500 Restricted Revenue From the Federal Government Through the State | 7,583,177 | 7,902,957 | | 8,701,000 | | 8,360,500 | 8,360,500 | 8,360,500 |
| 4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies | 82,042 | 150,644 | | 100,000 | | 95,000 | 95,000 | 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 | 8,455,500 | 8,455,500 |
| 5000 - Revenue from Other Sources | | | | | | | | |
| 5100 Long Term Debt Financing Sources | - | 342,174 | | - | | - | - | - |
| 5200 Interfund Transfers | 459,000 | 448,198 | | 451,500 | | 452,500 | 452,500 | 452,500 |
| 5300 Sale of/or Compensation for Loss of Fixed Assets | 4,092 | - | | - | | - | - | - |
| 5400 Beginning Fund Balance | 6,042,341 | 5,133,807 | | 3,035,743 | | 3,697,436 | 3,697,436 | 3,697,436 |
| Total Revenue from Other Sources | 6,505,433 | 5,924,179 | | 3,487,243 | | 4,149,936 | 4,149,936 | 4,149,936 |
| TOTAL RESOURCES | 71,469,947 | 67,421,631 | | 72,975,360 | | 79,368,711 | 79,368,711 | 79,368,711 |

All Funds

Requirements by Object

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 100 - Salaries | | | | | | | | |
| 111 Licensed Salaries | 6,007,732 | 6,540,440 | 83.81 | 6,557,695 | 94.60 | 7,787,023 | 7,787,023 | 7,787,023 |
| 112 Classified Salaries | 6,096,238 | 7,558,932 | 182.26 | 7,950,953 | 179.06 | 8,170,577 | 8,170,577 | 8,170,577 |
| 113 Administrators | 2,010,672 | 2,633,417 | 18.00 | 2,651,192 | 16.00 | 2,526,662 | 2,526,662 | 2,526,662 |
| 114 Managerial - Classified | 416,147 | 549,883 | 7.01 | 547,302 | 5.00 | 429,387 | 429,387 | 429,387 |
| 121 Substitutes - Licensed | 4,875 | 8,589 | - | - | - | - | - | - |
| 122 Substitutes - Classified | 603 | 48,285 | - | - | - | - | - | - |
| 123 Temporary - Licensed | 623,896 | 482,531 | 0.30 | 289,633 | - | 230,000 | 230,000 | 230,000 |
| 124 Temporary - Classified | 231,984 | 92,859 | - | 150,000 | - | 135,000 | 135,000 | 135,000 |
| 130 Additional Salary | 14,180 | 33,473 | - | 177,334 | - | 368,648 | 368,648 | 368,648 |
| Total Salaries | 15,406,326 | 17,948,410 | 291.38 | 18,324,109 | 294.66 | 19,647,297 | 19,647,297 | 19,647,297 |
| 200 - Associated Payroll Costs | | | | | | | | |
| 210 Public Employees Retirement System | 4,056,412 | 4,965,800 | | 5,567,112 | | 7,126,320 | 7,126,320 | 7,126,320 |
| 220 Social Security Administration | 1,159,009 | 1,339,036 | | 1,602,951 | | 1,501,751 | 1,501,751 | 1,501,751 |
| 230 Other Required Payroll Costs | 274,043 | 201,935 | | 239,376 | | 318,196 | 318,196 | 318,196 |
| 240 Contractual Employee Benefits | 3,609,563 | 3,875,832 | | 4,196,445 | | 4,149,463 | 4,149,463 | 4,149,463 |
| Total Associated Payroll Costs | 9,099,027 | 10,382,603 | | 11,605,884 | | 13,095,730 | 13,095,730 | 13,095,730 |
| 300 - Purchased Services | | | | | | | | |
| 310 Instructional, Professional and Technical Services | 6,735,588 | 5,680,599 | | 6,293,788 | | 9,325,703 | 9,325,703 | 9,325,703 |
| 320 Property Services | 1,242,086 | 608,937 | | 578,700 | | 692,100 | 692,100 | 692,100 |
| 330 Student Transportation Services | 34,948 | 88,103 | | - | | - | - | - |
| 340 Travel | 484,306 | 293,274 | | 235,800 | | 254,350 | 254,350 | 254,350 |
| 350 Communication | 661,600 | 601,228 | | 475,550 | | 514,850 | 514,850 | 514,850 |
| 374 Other Tuition | 380,804 | 193,599 | | 425,000 | | 292,721 | 292,721 | 292,721 |
| 380 Non-Instructional Professional and Technical Services | 2,408,187 | 1,638,407 | | 1,460,654 | | 1,475,898 | 1,475,898 | 1,475,898 |
| 390 Other General Professional and Technological Services | 3,047 | 3,645 | | 2,000 | | 5,000 | 5,000 | 5,000 |
| Total Purchased Services | 11,950,565 | 9,107,791 | | 9,471,492 | | 12,560,621 | 12,560,621 | 12,560,621 |
| 400 - Supplies and Materials | | | | | | | | |
| 410 Consumable Supplies and Materials | 751,872 | 771,267 | | 1,310,467 | | 674,901 | 674,901 | 674,901 |
| 420 Textbooks | 85,211 | 29,294 | | 44,100 | | 10,000 | 10,000 | 10,000 |
| 430 Library Books | 11,299 | - | | - | | - | - | - |
| 440 Periodicals | - | 412 | | - | | 500 | 500 | 500 |
| 450 Food | 3,663 | - | | 5,000 | | - | - | - |
| 460 Non-Consumable Items | 425,024 | 295,165 | | 347,627 | | 146,200 | 146,200 | 146,200 |
| 470 Computer Software | 597,930 | 521,363 | | 553,075 | | 539,331 | 539,331 | 539,331 |
| 480 Computer Hardware | 337,227 | 251,658 | | 368,903 | | 339,500 | 339,500 | 339,500 |
| Total Supplies and Materials | 2,212,226 | 1,869,159 | | 2,629,172 | | 1,710,431 | 1,710,431 | 1,710,431 |
| 500 - Capital Outlay | | | | | | | | |
| 540 Depreciable Equipment | 231,868 | 431,490 | | 413,940 | | 200,020 | 200,020 | 200,020 |
| 550 Depreciable Technology | - | 654,615 | | 205,000 | | 280,000 | 280,000 | 280,000 |
| 590 Other Capital Outlay | 698,330 | 997,618 | | - | | 179,161 | 179,161 | 179,161 |
| Total Capital Outlay | 930,199 | 2,083,723 | - | 618,940 | - | 659,181 | 659,181 | 659,181 |
| 600 - Other Objects | | | | | | | | |
| 610 Redemption of Principal | 655,682 | 732,190 | | 848,164 | | 943,068 | 943,068 | 943,068 |
| 621 Regular Interest | 261,951 | 226,880 | | 204,747 | | 158,452 | 158,452 | 158,452 |

All Funds

Requirements by Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|----------------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 640 Dues and Fees | 95,923 | 123,054 | | 96,330 | | 141,255 | 141,255 | 141,255 |
| 650 Insurance and Judgements | 247,269 | 170,132 | | 192,500 | | 218,000 | 218,000 | 218,000 |
| 690 Grant Indirect Charges | 940,066 | 812,985 | | 1,065,870 | | 739,556 | 739,556 | 739,556 |
| Total Other Objects | 2,200,890 | 2,065,242 | - | 2,407,611 | - | 2,200,331 | 2,200,331 | 2,200,331 |
| 700 - Transfers | | | | | | | | |
| 710 Fund Modifications | 459,000 | 448,198 | | 451,500 | | 452,500 | 452,500 | 452,500 |
| 720 Transits | 24,141,710 | 20,037,073 | | 25,400,811 | | 26,559,167 | 26,559,167 | 26,559,167 |
| Total Transfers | 24,600,710 | 20,485,271 | | 25,852,311 | | 27,011,667 | 27,011,667 | 27,011,667 |
| 800 - Other Uses of Funds | | | | | | | | |
| 810 Planned Reserve | - | - | | 1,265,842 | | 650,000 | 650,000 | 650,000 |
| 820 Reserved for Next Year | - | - | | 800,000 | | 1,833,453 | 1,833,453 | 1,833,453 |
| Total Other Uses of Funds | - | - | | 2,065,842 | | 2,483,453 | 2,483,453 | 2,483,453 |
| TOTAL REQUIREMENTS | 66,399,942 | 63,942,199 | 291.38 | 72,975,360 | 294.66 | 79,368,711 | 79,368,711 | 79,368,711 |

All Funds

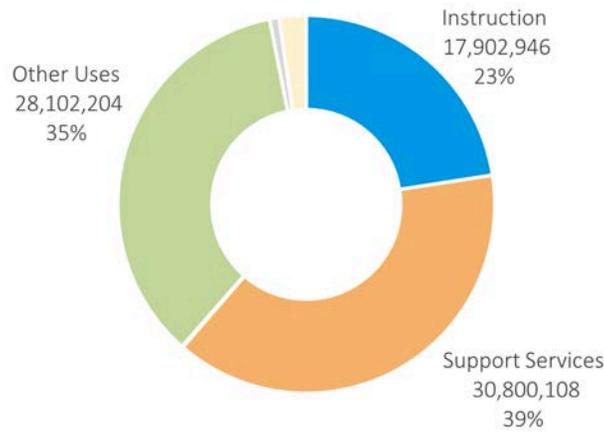
Requirements by Function

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|---------------------------------------------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 1000 - Instruction | | | | | | | | |
| 1111 Elementary, K-5 or K-6 | - | 37,211 | - | - | - | - | - | - |
| 1121 Middle/Junior High School Programs | - | 2,161 | - | - | - | - | - | - |
| 1140 Pre-Kindergarten Programs | 767 | - | - | - | - | - | - | - |
| 1220 Restrictive Programs for Students with Disabilities | 12,201,038 | 13,388,706 | 162.47 | 14,353,022 | 159.39 | 15,237,408 | 15,237,408 | 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 | 1,427,200 | 1,427,200 |
| 1280 Alternative Education | - | 6,261 | 2.00 | 162,500 | 2.00 | 303,990 | 303,990 | 303,990 |
| 1293 Migrant Education | 721,057 | 674,918 | 0.50 | 148,750 | 0.80 | 392,228 | 392,228 | 392,228 |
| 1294 Youth Corrections Education | 501,195 | 419,884 | 3.20 | 569,352 | 3.00 | 482,696 | 482,696 | 482,696 |
| 1299 Other Programs | 39,633 | 27,312 | 0.30 | 35,874 | 0.30 | 39,424 | 39,424 | 39,424 |
| 1400 Summer School Programs | 2,090 | 33,002 | 0.05 | 10,716 | 0.05 | 20,000 | 20,000 | 20,000 |
| Total Instruction | 14,851,095 | 16,171,700 | 176.52 | 16,545,516 | 174.54 | 17,902,946 | 17,902,946 | 17,902,946 |
| 2000 - Support Services | | | | | | | | |
| 2110 Attendance and Social Work Services | 892,939 | 818,988 | 7.55 | 872,791 | 4.61 | 532,772 | 532,772 | 532,772 |
| 2120 Guidance Services | 995,628 | 1,107,331 | 1.70 | 411,664 | 2.00 | 409,229 | 409,229 | 409,229 |
| 2130 Health Services | 59,376 | 78,655 | 0.63 | 143,388 | 2.80 | 450,432 | 450,432 | 450,432 |
| 2140 Psychological Services | 264,153 | 256,837 | 0.63 | 242,425 | 2.80 | 486,093 | 486,093 | 486,093 |
| 2150 Speech Pathology and Audiology Services | 1,010,253 | 1,191,852 | 8.20 | 1,397,368 | 15.80 | 2,326,529 | 2,326,529 | 2,326,529 |
| 2160 Other Student Treatment Services | - | - | - | - | - | 550,000 | 550,000 | 550,000 |
| 2190 Service Direction, Student Support Services | 1,804,071 | 1,794,507 | 10.31 | 2,080,336 | 9.05 | 1,895,318 | 1,895,318 | 1,895,318 |
| 2210 Improvement of Instruction Services | 6,111,254 | 5,455,652 | 23.73 | 6,770,259 | 21.53 | 8,152,331 | 8,152,331 | 8,152,331 |
| 2220 Educational Media Services | 88,647 | 87,208 | 1.00 | 109,620 | 1.00 | 124,135 | 124,135 | 124,135 |
| 2240 Instructional Staff Development | 3,820,807 | 3,522,642 | 9.43 | 4,301,214 | 8.75 | 3,617,434 | 3,617,434 | 3,617,434 |
| 2310 Board of Education Services | 363,643 | 391,437 | - | 437,125 | - | 371,825 | 371,825 | 371,825 |
| 2320 Executive Administration Services | 505,157 | 471,928 | 2.05 | 481,566 | 2.50 | 684,136 | 684,136 | 684,136 |
| 2520 Fiscal Services | 547,669 | 591,614 | 4.00 | 588,960 | 4.00 | 680,049 | 680,049 | 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 | 1,412,564 | 1,412,564 |
| 2550 Student Transportation Services | 5,729 | - | - | - | - | - | - | - |
| 2570 Internal Services | 115,278 | 63,615 | 1.00 | 82,447 | 0.80 | 79,200 | 79,200 | 79,200 |
| 2620 Planning, Research, Development, | 41,658 | 125 | - | - | - | - | - | - |
| 2630 Information Services | 188 | 1,002 | - | - | - | - | - | - |
| 2640 Staff Services | 855,885 | 824,164 | 3.50 | 784,023 | 4.09 | 891,824 | 891,824 | 891,824 |
| 2660 Technology Services | 1,873,184 | 2,693,300 | 9.00 | 2,494,363 | 8.50 | 2,774,016 | 2,774,016 | 2,774,016 |
| 2680 Interpretation and Translation Services | 3,987,618 | 4,395,194 | 28.44 | 4,665,000 | 28.40 | 5,340,000 | 5,340,000 | 5,340,000 |
| 2690 Other Support Services - Central | 34,142 | 28,130 | - | 20,251 | - | 13,100 | 13,100 | 13,100 |
| 2700 Supplemental Retirement Program | 11,850 | 5,380 | - | 9,030 | - | 9,120 | 9,120 | 9,120 |
| Total Support Services | 25,967,050 | 26,277,178 | 114.86 | 27,383,780 | 120.13 | 30,800,108 | 30,800,108 | 30,800,108 |
| 3000 - Enterprise and Community Services | | | | | | | | |
| 3100 Food Services | 63,455 | 59,963 | - | 75,000 | - | 80,000 | 80,000 | 80,000 |
| Total Enterprise and Community Services | 63,455 | 59,963 | - | 75,000 | - | 80,000 | 80,000 | 80,000 |
| 5000 - Other Uses | | | | | | | | |
| 5100 Debt Service | 917,632 | 948,088 | - | 1,052,911 | - | 1,090,537 | 1,090,537 | 1,090,537 |
| 5200 Transfers of Funds | 459,000 | 448,198 | - | 451,500 | - | 452,500 | 452,500 | 452,500 |
| 5300 Apportionment of Funds by ESD | 24,141,710 | 20,037,073 | - | 25,400,811 | - | 26,559,167 | 26,559,167 | 26,559,167 |
| Total Other Uses | 25,518,342 | 21,433,359 | - | 26,905,222 | - | 28,102,204 | 28,102,204 | 28,102,204 |

All Funds

Requirements by Function (continued)

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



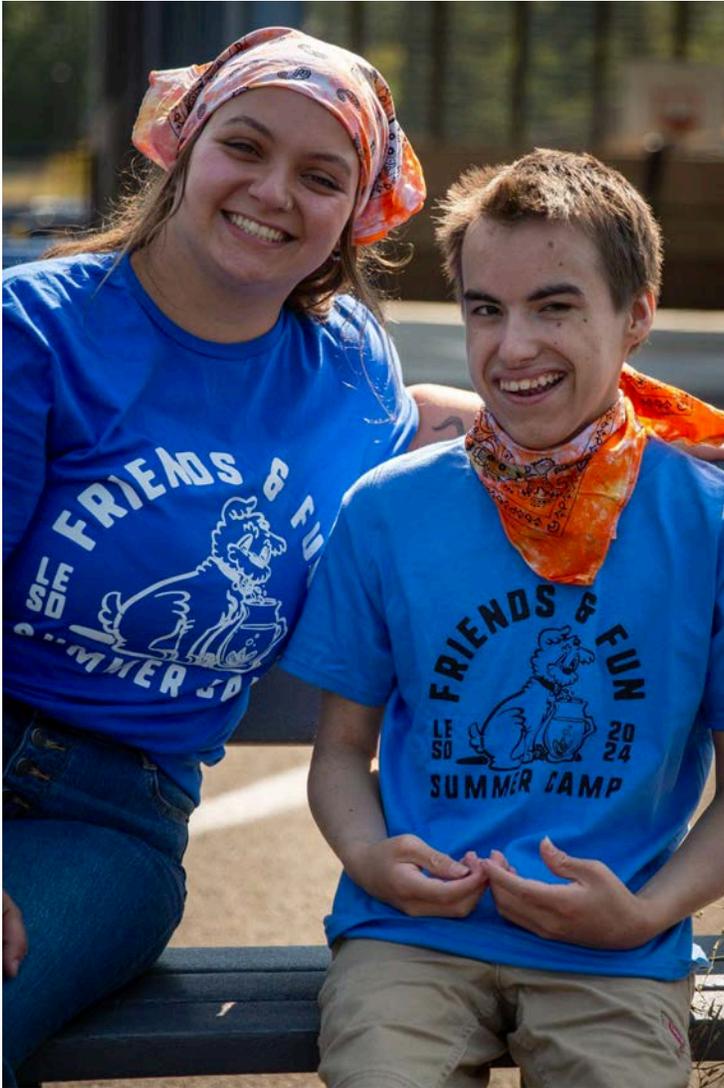
Functions - Chart of Account Definitions

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.

| FUNCTION 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. |

General Fund

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.



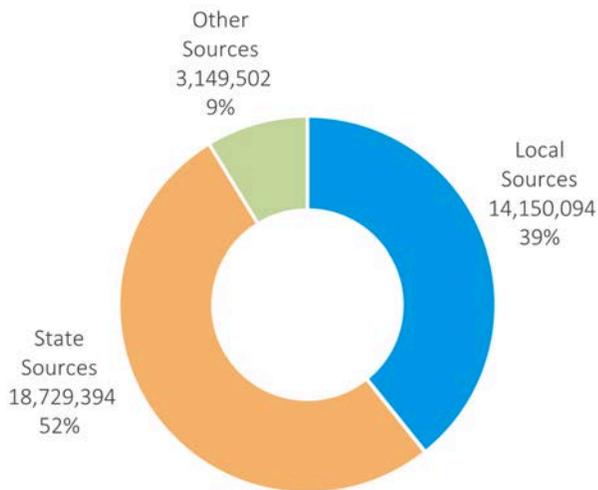
Friends and Fun Camp provided Life Skills students with opportunities to experience swimming, music, art, science, and other social activities specifically tailored to meet their unique needs.

General Fund

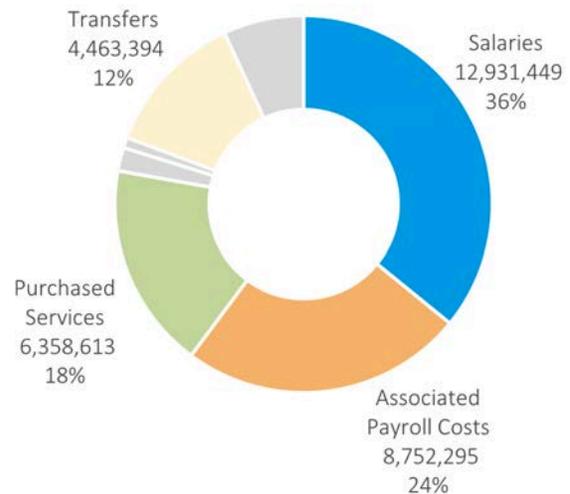
Summary of Resources and Requirements

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

Resources



Requirements



General Fund

Resources by Source

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------------------------|-------------------|-------------------|---------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 1000 - Revenue from Local Sources | | | | | | | | |
| 1110 Ad Valorem Taxes Levied by District | 8,420,733 | 8,616,900 | | 9,040,376 | | 9,361,045 | 9,361,045 | 9,361,045 |
| 1190 Penalties and Interest on Taxes | 20,563 | 20,733 | | 14,659 | | 20,000 | 20,000 | 20,000 |
| 1500 Earnings on Investments | 222,443 | 340,150 | | 200,000 | | 300,000 | 300,000 | 300,000 |
| 1910 Rentals | - | 4,590 | | - | | 5,000 | 5,000 | 5,000 |
| 1920 Contributions, Donations, and General Fundraising from Private Sources | 55 | 218 | | - | | 200 | 200 | 200 |
| 1940 Services Provided to Other Local Education Agencies | 1,376,808 | 1,256,511 | | 2,209,514 | | 3,441,349 | 3,441,349 | 3,441,349 |
| 1960 Recovery of Prior Years' Expenditure | - | - | | - | | 5,000 | 5,000 | 5,000 |
| 1980 Fees Charged to Grants | 940,066 | 812,985 | | 600,000 | | 700,000 | 700,000 | 700,000 |
| 1990 Miscellaneous | 339,143 | 282,773 | | 330,000 | | 317,500 | 317,500 | 317,500 |
| Total Revenue from Local Sources | 11,319,810 | 11,334,861 | | 12,394,549 | | 14,150,094 | 14,150,094 | 14,150,094 |
| 2000 - Revenue from Intermediate Sources | | | | | | | | |
| 2199 Other Intermediate Sources | - | - | | - | | 10,000 | 10,000 | 10,000 |
| Total Revenue from Intermediate Sources | - | - | | - | | 10,000 | 10,000 | 10,000 |
| 3000 - Revenue from State Sources | | | | | | | | |
| 3101 State School Fund - General Support | 15,420,256 | 16,091,917 | | 16,290,313 | | 18,704,394 | 18,704,394 | 18,704,394 |
| 3104 State Managed County Timber | 96,609 | 61,506 | | 70,000 | | 25,000 | 25,000 | 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 | 18,729,394 | 18,729,394 |
| 5000 - Revenue from Other Sources | | | | | | | | |
| 5100 Long Term Debt Financing Sources | - | 42,174 | | - | | | | |
| 5400 Beginning Fund Balance | 4,396,659 | 3,246,640 | | 2,618,617 | | 3,149,502 | 3,149,502 | 3,149,502 |
| Total Revenue from Other Sources | 4,396,659 | 3,288,814 | | 2,618,617 | | 3,149,502 | 3,149,502 | 3,149,502 |
| TOTAL RESOURCES | 31,233,335 | 30,777,098 | | 31,373,479 | | 36,038,990 | 36,038,990 | 36,038,990 |

General Fund

Requirements by Object

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 100 - Salaries | | | | | | | | |
| 111 Licensed Salaries | 3,321,324 | 3,759,536 | 51.58 | 3,704,207 | 64.00 | 4,934,272 | 4,934,272 | 4,934,272 |
| 112 Classified Salaries | 3,885,363 | 4,817,099 | 135.04 | 5,185,211 | 134.99 | 5,476,629 | 5,476,629 | 5,476,629 |
| 113 Administrators | 1,502,582 | 1,785,700 | 12.85 | 1,933,580 | 11.40 | 1,819,319 | 1,819,319 | 1,819,319 |
| 114 Managerial - Classified | 351,127 | 486,122 | 6.48 | 508,123 | 4.90 | 421,316 | 421,316 | 421,316 |
| 121 Substitutes - Licensed | 4,875 | 8,589 | - | - | - | - | - | - |
| 122 Substitutes - Classified | 603 | 48,285 | - | - | - | - | - | - |
| 123 Temporary - Licensed | 13,763 | 24,667 | - | - | - | 30,000 | 30,000 | 30,000 |
| 124 Temporary - Classified | 53,219 | 21,721 | - | - | - | 35,000 | 35,000 | 35,000 |
| 130 Additional Salary | 8,980 | 22,023 | - | 105,350 | - | 214,913 | 214,913 | 214,913 |
| Total Salaries | 9,141,836 | 10,973,743 | 205.95 | 11,436,471 | 215.29 | 12,931,449 | 12,931,449 | 12,931,449 |
| 200 - Associated Payroll Costs | | | | | | | | |
| 210 Public Employees Retirement System | 2,393,719 | 2,953,487 | | 3,461,964 | | 4,668,744 | 4,668,744 | 4,668,744 |
| 220 Social Security Administration | 684,907 | 814,391 | | 998,495 | | 987,989 | 987,989 | 987,989 |
| 230 Other Required Payroll Costs | 161,253 | 119,934 | | 157,692 | | 216,570 | 216,570 | 216,570 |
| 240 Contractual Employee Benefits | 2,498,856 | 2,582,590 | | 2,877,552 | | 2,878,992 | 2,878,992 | 2,878,992 |
| Total Associated Payroll Costs | 5,738,735 | 6,470,402 | | 7,495,703 | | 8,752,295 | 8,752,295 | 8,752,295 |
| 300 - Purchased Services | | | | | | | | |
| 310 Instructional, Professional and Technical Services | 4,497,034 | 3,984,236 | | 4,020,788 | | 4,584,060 | 4,584,060 | 4,584,060 |
| 320 Property Services | 1,036,274 | 524,734 | | 531,400 | | 611,100 | 611,100 | 611,100 |
| 330 Student Transportation Services | - | 67 | | - | | - | - | - |
| 340 Travel | 144,828 | 64,981 | | 44,400 | | 78,000 | 78,000 | 78,000 |
| 350 Communication | 385,580 | 472,858 | | 420,750 | | 466,705 | 466,705 | 466,705 |
| 380 Non-Instructional Professional and Technical Services | 748,307 | 662,958 | | 676,554 | | 613,748 | 613,748 | 613,748 |
| 390 Other General Professional and Technological Services | 3,047 | 3,645 | | 2,000 | | 5,000 | 5,000 | 5,000 |
| Total Purchased Services | 6,815,071 | 5,713,478 | | 5,695,892 | | 6,358,613 | 6,358,613 | 6,358,613 |
| 400 - Supplies and Materials | | | | | | | | |
| 410 Consumable Supplies and Materials | 185,279 | 192,784 | | 203,025 | | 226,332 | 226,332 | 226,332 |
| 420 Textbooks | 22,181 | 17,442 | | 21,000 | | - | - | - |
| 430 Library Books | 80 | - | | - | | - | - | - |
| 440 Periodicals | - | 387 | | - | | 500 | 500 | 500 |
| 460 Non-Consumable Items | 256,494 | 126,648 | | 121,784 | | 87,200 | 87,200 | 87,200 |
| 470 Computer Software | 242,929 | 231,192 | | 274,075 | | 401,321 | 401,321 | 401,321 |
| 480 Computer Hardware | 57,013 | 31,161 | | 43,000 | | 9,500 | 9,500 | 9,500 |
| Total Supplies and Materials | 763,976 | 599,614 | | 662,884 | | 724,853 | 724,853 | 724,853 |
| 600 - Other Objects | | | | | | | | |
| 610 Redemption of Principal | - | 10,113 | | - | | 10,684 | 10,684 | 10,684 |
| 621 Regular Interest | - | 870 | | - | | 299 | 299 | 299 |
| 640 Dues and Fees | 65,254 | 82,570 | | 77,200 | | 95,950 | 95,950 | 95,950 |
| 650 Insurance and Judgements | 247,269 | 170,132 | | 192,500 | | 218,000 | 218,000 | 218,000 |
| Total Other Objects | 312,523 | 263,685 | | 269,700 | | 324,933 | 324,933 | 324,933 |

General Fund

Requirements by Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|----------------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 700 - Transfers | | | | | | | | |
| 710 Fund Modifications | 459,000 | 448,198 | | 449,000 | | 452,500 | 452,500 | 452,500 |
| 720 Transits | 4,755,555 | 3,597,999 | | 3,297,987 | | 4,010,894 | 4,010,894 | 4,010,894 |
| Total Transfers | 5,214,555 | 4,046,197 | | 3,746,987 | | 4,463,394 | 4,463,394 | 4,463,394 |
| 800 - Other Uses of Funds | | | | | | | | |
| 810 Planned Reserve | - | - | | 1,265,842 | | 650,000 | 650,000 | 650,000 |
| 820 Reserved for Next Year | - | - | | 800,000 | | 1,833,453 | 1,833,453 | 1,833,453 |
| Total Other Uses of Funds | - | - | | 2,065,842 | | 2,483,453 | 2,483,453 | 2,483,453 |
| | | | | | | | | |
| TOTAL REQUIREMENTS | 27,986,695 | 28,067,119 | 205.95 | 31,373,479 | 215.29 | 36,038,990 | 36,038,990 | 36,038,990 |

General Fund

Requirements by Function

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|----------------------------------------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | 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 | 13,820,334 | 13,820,334 |
| 1280 Alternative Education | - | - | - | - | 2.00 | 303,990 | 303,990 | 303,990 |
| 1299 Other Programs | 39,633 | 27,312 | 0.30 | 35,874 | 0.30 | 39,424 | 39,424 | 39,424 |
| Total Instruction | 11,753,937 | 12,919,442 | 159.37 | 13,292,681 | 155.59 | 14,163,749 | 14,163,749 | 14,163,749 |
| 2000 - Support Services | | | | | | | | |
| 2110 Attendance and Social Work Services | 11,827 | 4,208 | 0.05 | 5,541 | - | - | - | - |
| 2120 Guidance Services | 98,355 | 77,951 | - | 86,604 | 0.50 | 166,661 | 166,661 | 166,661 |
| 2130 Health Services | 38,285 | 24,425 | 0.63 | 88,388 | 2.80 | 397,432 | 397,432 | 397,432 |
| 2140 Psychological Services | 264,153 | 256,837 | 0.63 | 242,425 | 2.80 | 486,093 | 486,093 | 486,093 |
| 2150 Speech Pathology and Audiology Services | 1,002,979 | 1,191,852 | 8.20 | 1,394,368 | 15.30 | 2,246,237 | 2,246,237 | 2,246,237 |
| 2160 Other Student Treatment Services | - | - | - | - | - | 550,000 | 550,000 | 550,000 |
| 2190 Service Direction, Student Support Services | 1,675,114 | 1,615,888 | 9.73 | 1,901,088 | 7.75 | 1,548,811 | 1,548,811 | 1,548,811 |
| 2210 Improvement of Instruction Services | 761,484 | 869,617 | 4.10 | 907,167 | 6.16 | 1,281,878 | 1,281,878 | 1,281,878 |
| 2220 Educational Media Services | 88,647 | 87,208 | 1.00 | 109,620 | 1.00 | 124,135 | 124,135 | 124,135 |
| 2240 Instructional Staff Development | 239,202 | 113,348 | - | 572,843 | - | 78,000 | 78,000 | 78,000 |
| 2310 Board of Education Services | 363,643 | 391,437 | - | 437,125 | - | 371,825 | 371,825 | 371,825 |
| 2320 Executive Administration Services | 505,157 | 471,928 | 2.05 | 481,566 | 2.50 | 684,136 | 684,136 | 684,136 |
| 2520 Fiscal Services | 547,669 | 591,614 | 4.00 | 588,960 | 4.00 | 680,049 | 680,049 | 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 | 1,023,383 | 1,023,383 |
| 2570 Internal Services | 71,123 | 63,615 | 1.00 | 82,447 | 0.80 | 79,200 | 79,200 | 79,200 |
| 2630 Information Services | 188 | 1,002 | - | - | - | - | - | - |
| 2640 Staff Services | 684,499 | 806,239 | 3.50 | 709,709 | 4.09 | 844,319 | 844,319 | 844,319 |
| 2660 Technology Services | 1,417,506 | 1,709,135 | 8.00 | 1,857,827 | 8.50 | 2,124,016 | 2,124,016 | 2,124,016 |
| 2680 Interpretation and Translation Services | 1,662,604 | 1,798,500 | - | 1,705,000 | - | 2,220,000 | 2,220,000 | 2,220,000 |
| 2690 Other Support Services - Central | 34,142 | 16,451 | - | 20,251 | - | 13,100 | 13,100 | 13,100 |
| 2700 Supplemental Retirement Program | 11,850 | 5,380 | - | 9,030 | - | 9,120 | 9,120 | 9,120 |
| Total Support Services | 11,018,203 | 11,101,481 | 46.58 | 12,267,969 | 59.70 | 14,928,394 | 14,928,394 | 14,928,394 |
| 5000 - Other Uses | | | | | | | | |
| 5200 Transfers of Funds | 459,000 | 448,198 | - | 449,000 | - | 452,500 | 452,500 | 452,500 |
| 5300 Apportionment of Funds by ESD | 4,755,555 | 3,597,999 | - | 3,297,987 | - | 4,010,894 | 4,010,894 | 4,010,894 |
| Total Other Uses | 5,214,555 | 4,046,197 | | 3,746,987 | | 4,463,394 | 4,463,394 | 4,463,394 |
| 6000 - Contingencies | | | | | | | | |
| 6000 Operating Contingency | - | - | - | 1,265,842 | - | 650,000 | 650,000 | 650,000 |
| Total Contingencies | - | - | | 1,265,842 | | 650,000 | 650,000 | 650,000 |
| 7000 - Unappropriated Ending Fund Balance | | | | | | | | |
| 7000 Unappropriated Ending Fund Balance | - | - | - | 800,000 | - | 1,833,453 | 1,833,453 | 1,833,453 |
| Total Unappropriated Ending Fund Balance | - | - | | 800,000 | | 1,833,453 | 1,833,453 | 1,833,453 |
| TOTAL REQUIREMENTS | 27,986,695 | 28,067,119 | 205.95 | 31,373,479 | 215.29 | 36,038,990 | 36,038,990 | 36,038,990 |

General Fund

Requirements by Function / Object

| | 2022-23 | 2023-24 | 2024-25 | | 2025-26 Budget | | | |
|-------------------------------------------------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | Actual | Actual | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 1220 - Restrictive Programs for Students with Disabilities | | | | | | | | |
| 111 Licensed Salaries | 2,666,008 | 2,899,139 | 40.13 | 2,861,425 | 37.60 | 2,727,045 | 2,727,045 | 2,727,045 |
| 112 Classified Salaries | 2,832,375 | 3,789,144 | 118.94 | 4,051,233 | 115.69 | 4,116,469 | 4,116,469 | 4,116,469 |
| 121 Substitutes - Licensed | 4,875 | 8,589 | - | - | - | - | - | - |
| 122 Substitutes - Classified | 603 | 48,285 | - | - | - | - | - | - |
| 123 Temporary - Licensed | - | 23,767 | - | - | - | 10,000 | 10,000 | 10,000 |
| 124 Temporary - Classified | 7,352 | 5,829 | - | - | - | 35,000 | 35,000 | 35,000 |
| 130 Additional Salary | 3,900 | 4,713 | - | 77,990 | - | 153,038 | 153,038 | 153,038 |
| 210 Public Employees Retirement System | 1,414,099 | 1,787,564 | - | 2,097,916 | - | 2,528,428 | 2,528,428 | 2,528,428 |
| 220 Social Security Administration | 414,652 | 502,301 | - | 619,768 | - | 538,679 | 538,679 | 538,679 |
| 230 Other Required Payroll Costs | 78,637 | 54,360 | - | 83,572 | - | 84,188 | 84,188 | 84,188 |
| 240 Contractual Employee Benefits | 1,793,492 | 1,788,972 | - | 1,975,153 | - | 1,820,694 | 1,820,694 | 1,820,694 |
| 310 Instructional, Professional and Technical Services | 2,025,534 | 1,549,667 | - | 1,078,700 | - | 1,372,595 | 1,372,595 | 1,372,595 |
| 320 Property Services | 127,761 | 88,849 | - | 85,700 | - | 152,800 | 152,800 | 152,800 |
| 330 Student Transportation Services | - | 67 | - | - | - | - | - | - |
| 340 Travel | 9,097 | 4,342 | - | 3,900 | - | 8,350 | 8,350 | 8,350 |
| 350 Communication | 32,702 | 85,236 | - | 73,750 | - | 43,200 | 43,200 | 43,200 |
| 380 Non-Instructional Professional and Technical Services | 17,619 | 2,249 | - | 1,000 | - | 12,100 | 12,100 | 12,100 |
| 410 Consumable Supplies and Materials | 65,600 | 90,485 | - | 96,100 | - | 88,499 | 88,499 | 88,499 |
| 420 Textbooks | 17,914 | 17,377 | - | 21,000 | - | - | - | - |
| 430 Library Books | 80 | - | - | - | - | - | - | - |
| 460 Non-Consumable Items | 97,416 | 52,492 | - | 47,000 | - | 45,000 | 45,000 | 45,000 |
| 470 Computer Software | 59,556 | 66,726 | - | 61,500 | - | 79,250 | 79,250 | 79,250 |
| 480 Computer Hardware | 42,161 | 21,215 | - | 20,000 | - | 5,000 | 5,000 | 5,000 |
| 640 Dues and Fees | 2,873 | 762 | - | 1,100 | - | - | - | - |
| Total Restrictive Programs for Students with Disabilities | 11,714,304 | 12,892,130 | 159.07 | 13,256,808 | 153.29 | 13,820,334 | 13,820,334 | 13,820,334 |
| 1280 - Alternative Education | | | | | | | | |
| 111 Licensed Salaries | - | - | - | - | 1.00 | 74,308 | 74,308 | 74,308 |
| 112 Classified Salaries | - | - | - | - | 1.00 | 41,516 | 41,516 | 41,516 |
| 210 Public Employees Retirement System | - | - | - | - | - | 41,442 | 41,442 | 41,442 |
| 220 Social Security Administration | - | - | - | - | - | 8,861 | 8,861 | 8,861 |
| 230 Other Required Payroll Costs | - | - | - | - | - | 1,373 | 1,373 | 1,373 |
| 240 Contractual Employee Benefits | - | - | - | - | - | 16,913 | 16,913 | 16,913 |
| 310 Instructional, Professional and Technical Services | - | - | - | - | - | 83,527 | 83,527 | 83,527 |
| 320 Property Services | - | - | - | - | - | 4,000 | 4,000 | 4,000 |
| 340 Travel | - | - | - | - | - | 1,000 | 1,000 | 1,000 |
| 350 Communication | - | - | - | - | - | 4,050 | 4,050 | 4,050 |
| 410 Consumable Supplies and Materials | - | - | - | - | - | 23,501 | 23,501 | 23,501 |
| 460 Non-Consumable Items | - | - | - | - | - | 1,000 | 1,000 | 1,000 |
| 470 Computer Software | - | - | - | - | - | 2,500 | 2,500 | 2,500 |
| Total Alternative Education | - | - | - | - | 2.00 | 303,990 | 303,990 | 303,990 |
| 1299 - Other Programs | | | | | | | | |
| 112 Classified Salaries | 18,623 | 13,945 | 0.30 | 20,099 | 0.30 | 20,804 | 20,804 | 20,804 |
| 124 Temporary - Classified | 3,331 | 587 | - | - | - | - | - | - |
| 210 Public Employees Retirement System | 6,853 | 4,349 | - | 5,973 | - | 7,444 | 7,444 | 7,444 |
| 220 Social Security Administration | 1,644 | 1,095 | - | 1,538 | - | 1,592 | 1,592 | 1,592 |
| 230 Other Required Payroll Costs | 219 | 172 | - | 239 | - | 247 | 247 | 247 |
| 240 Contractual Employee Benefits | 2,736 | 1,859 | - | 2,550 | - | 2,538 | 2,538 | 2,538 |
| 320 Property Services | 129 | 178 | - | 200 | - | 200 | 200 | 200 |

General Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 350 Communication | 2,488 | 2,410 | | 2,500 | | 3,100 | 3,100 | 3,100 |
| 380 Non-Instructional Professional and Technical Services | 765 | - | | - | | - | - | - |
| 410 Consumable Supplies and Materials | 269 | 141 | | 200 | | 500 | 500 | 500 |
| 470 Computer Software | 2,576 | 2,575 | | 2,575 | | 3,000 | 3,000 | 3,000 |
| Total Other Programs | 39,633 | 27,312 | 0.30 | 35,874 | 0.30 | 39,424 | 39,424 | 39,424 |
| Total Instruction | 11,753,937 | 12,919,442 | 159.37 | 13,292,681 | 155.59 | 14,163,749 | 14,163,749 | 14,163,749 |
| 2110 - Attendance and Social Work Services | | | | | | | | |
| 112 Classified Salaries | 5,924 | 2,254 | 0.05 | 3,350 | - | - | - | - |
| 124 Temporary - Classified | 1,221 | 65 | - | - | - | - | - | - |
| 210 Public Employees Retirement System | 2,087 | 691 | | 996 | | - | - | - |
| 220 Social Security Administration | 541 | 175 | | 256 | | - | - | - |
| 230 Other Required Payroll Costs | 75 | 28 | | 40 | | - | - | - |
| 240 Contractual Employee Benefits | 391 | 304 | | 425 | | - | - | - |
| 320 Property Services | 13 | 25 | | - | | - | - | - |
| 340 Travel | 91 | - | | - | | - | - | - |
| 350 Communication | 924 | 610 | | 375 | | - | - | - |
| 380 Non-Instructional Professional and Technical Services | 450 | - | | - | | - | - | - |
| 470 Computer Software | 110 | 56 | | 100 | | - | - | - |
| Total Attendance and Social Work Services | 11,827 | 4,208 | 0.05 | 5,541 | - | - | - | - |
| 2120 - Guidance Services | | | | | | | | |
| 111 Licensed Salaries | - | - | - | - | 0.50 | 47,041 | 47,041 | 47,041 |
| 112 Classified Salaries | 9,709 | 10,317 | - | - | - | 16,831 | 16,831 | 16,831 |
| 210 Public Employees Retirement System | 2,719 | 3,031 | | - | | 3,599 | 3,599 | 3,599 |
| 220 Social Security Administration | 737 | 757 | | - | | 552 | 552 | 552 |
| 230 Other Required Payroll Costs | 159 | 120 | | - | | 9,190 | 9,190 | 9,190 |
| 240 Contractual Employee Benefits | 2,598 | 2,898 | | - | | 500 | 500 | 500 |
| 380 Non-Instructional Professional and Technical Services | 82,433 | 60,827 | | 86,604 | | 86,948 | 86,948 | 86,948 |
| 410 Consumable Supplies and Materials | - | - | | - | | 500 | 500 | 500 |
| 470 Computer Software | - | - | | - | | 500 | 500 | 500 |
| 640 Dues and Fees | - | - | | - | | 1,000 | 1,000 | 1,000 |
| Total Guidance Services | 98,355 | 77,951 | - | 86,604 | 0.50 | 166,661 | 166,661 | 166,661 |
| 2130 - Health Services | | | | | | | | |
| 111 Licensed Salaries | 10,064 | 16,506 | 0.63 | 48,628 | 2.80 | 230,140 | 230,140 | 230,140 |
| 130 Additional Salary | - | 1,511 | | - | | 6,000 | 6,000 | 6,000 |
| 210 Public Employees Retirement System | 2,328 | 880 | | 15,833 | | 84,491 | 84,491 | 84,491 |
| 220 Social Security Administration | 749 | 1,340 | | 5,104 | | 18,065 | 18,065 | 18,065 |
| 230 Other Required Payroll Costs | 80 | 208 | | 572 | | 2,790 | 2,790 | 2,790 |
| 240 Contractual Employee Benefits | 1,192 | 3,393 | | 18,251 | | 26,890 | 26,890 | 26,890 |
| 310 Instructional, Professional and Technical Services | 21,585 | 279 | | - | | 19,507 | 19,507 | 19,507 |
| 340 Travel | - | - | | - | | 700 | 700 | 700 |
| 350 Communication | - | 120 | | - | | 3,700 | 3,700 | 3,700 |
| 410 Consumable Supplies and Materials | - | - | | - | | 900 | 900 | 900 |
| 470 Computer Software | - | 50 | | - | | 750 | 750 | 750 |
| 480 Computer Hardware | 2,288 | 140 | | - | | - | - | - |
| 640 Dues and Fees | - | - | | - | | 3,500 | 3,500 | 3,500 |
| Total Health Services | 38,285 | 24,425 | 0.63 | 88,388 | 2.80 | 397,432 | 397,432 | 397,432 |
| 2140 - Psychological Services | | | | | | | | |
| 111 Licensed Salaries | 69,433 | 71,687 | 0.63 | 55,285 | 2.80 | 251,005 | 251,005 | 251,005 |

General Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|-------------|------------------|----------------|------------------|------------------|------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 130 Additional Salary | - | - | | 564 | | - | - | - |
| 210 Public Employees Retirement System | 20,506 | 21,421 | | 17,515 | | 91,654 | 91,654 | 91,654 |
| 220 Social Security Administration | 5,046 | 5,484 | | 4,272 | | 19,202 | 19,202 | 19,202 |
| 230 Other Required Payroll Costs | 692 | 840 | | 657 | | 2,944 | 2,944 | 2,944 |
| 240 Contractual Employee Benefits | 16,139 | 9,390 | | 9,631 | | 54,238 | 54,238 | 54,238 |
| 310 Instructional, Professional and Technical Services | 146,761 | 144,000 | | 150,000 | | 46,351 | 46,351 | 46,351 |
| 320 Property Services | 356 | 533 | | 500 | | - | - | - |
| 350 Communication | 2,462 | 2,728 | | 1,000 | | 9,000 | 9,000 | 9,000 |
| 410 Consumable Supplies and Materials | 394 | 113 | | 2,000 | | 9,000 | 9,000 | 9,000 |
| 420 Textbooks | 1,252 | - | | - | | - | - | - |
| 470 Computer Software | 1,036 | 641 | | - | | 2,700 | 2,700 | 2,700 |
| 640 Dues and Fees | 77 | - | | 1,000 | | - | - | - |
| Total Psychological Services | 264,153 | 256,837 | 0.63 | 242,425 | 2.80 | 486,093 | 486,093 | 486,093 |
| 2150 - Speech Pathology and Audiology Services | | | | | | | | |
| 111 Licensed Salaries | 487,620 | 610,593 | 8.20 | 604,426 | 15.30 | 1,273,933 | 1,273,933 | 1,273,933 |
| 130 Additional Salary | 4,600 | 4,400 | | 17,196 | | 6,000 | 6,000 | 6,000 |
| 210 Public Employees Retirement System | 142,499 | 173,430 | | 189,427 | | 461,107 | 461,107 | 461,107 |
| 220 Social Security Administration | 36,349 | 45,680 | | 52,299 | | 97,915 | 97,915 | 97,915 |
| 230 Other Required Payroll Costs | 5,276 | 7,383 | | 7,364 | | 15,049 | 15,049 | 15,049 |
| 240 Contractual Employee Benefits | 85,432 | 104,455 | | 123,256 | | 264,770 | 264,770 | 264,770 |
| 310 Instructional, Professional and Technical Services | 190,215 | 182,508 | | 370,000 | | 76,487 | 76,487 | 76,487 |
| 320 Property Services | 3,660 | 6,282 | | 6,500 | | - | - | - |
| 340 Travel | 6,078 | 2,216 | | 2,100 | | 6,600 | 6,600 | 6,600 |
| 350 Communication | 4,633 | 7,870 | | 4,900 | | 9,100 | 9,100 | 9,100 |
| 380 Non-Instructional Professional and Technical Services | - | 811 | | - | | 250 | 250 | 250 |
| 410 Consumable Supplies and Materials | 2,294 | 4,771 | | 3,800 | | 6,000 | 6,000 | 6,000 |
| 420 Textbooks | 1,707 | 65 | | - | | - | - | - |
| 460 Non-Consumable Items | 7,335 | 28,148 | | 100 | | 1,000 | 1,000 | 1,000 |
| 470 Computer Software | 24,989 | 11,162 | | 8,000 | | 28,025 | 28,025 | 28,025 |
| 480 Computer Hardware | - | 2,077 | | 5,000 | | - | - | - |
| 640 Dues and Fees | 294 | - | | - | | - | - | - |
| Total Speech Pathology and Audiology Services | 1,002,979 | 1,191,852 | 8.20 | 1,394,368 | 15.30 | 2,246,237 | 2,246,237 | 2,246,237 |
| 2160 - Other Student Treatment Services | | | | | | | | |
| 310 Instructional, Professional and Technical Services | - | - | | - | | 550,000 | 550,000 | 550,000 |
| Total Other Student Treatment Services | - | - | - | - | - | 550,000 | 550,000 | 550,000 |
| 2190 - Service Direction, Student Support Services | | | | | | | | |
| 112 Classified Salaries | 93,806 | 115,317 | 2.50 | 121,269 | 2.25 | 102,429 | 102,429 | 102,429 |
| 113 Administrators | 780,241 | 813,657 | 6.25 | 899,747 | 4.60 | 696,771 | 696,771 | 696,771 |
| 114 Managerial - Classified | 71,357 | 53,499 | 0.98 | 72,760 | 0.90 | 72,642 | 72,642 | 72,642 |
| 123 Temporary - Licensed | - | 900 | - | - | - | 20,000 | 20,000 | 20,000 |
| 124 Temporary - Classified | - | 634 | - | - | - | - | - | - |
| 130 Additional Salary | - | - | | - | | 6,000 | 6,000 | 6,000 |
| 210 Public Employees Retirement System | 247,540 | 234,559 | | 335,467 | | 319,347 | 319,347 | 319,347 |
| 220 Social Security Administration | 70,345 | 73,594 | | 99,387 | | 68,685 | 68,685 | 68,685 |
| 230 Other Required Payroll Costs | 10,226 | 841 | | 12,837 | | 10,592 | 10,592 | 10,592 |
| 240 Contractual Employee Benefits | 203,407 | 195,892 | | 257,107 | | 196,196 | 196,196 | 196,196 |
| 310 Instructional, Professional and Technical Services | 21,334 | 34,523 | | 26,250 | | - | - | - |
| 320 Property Services | 39,153 | 41,687 | | 47,300 | | 25,700 | 25,700 | 25,700 |

General Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|-------------|------------------|----------------|------------------|------------------|------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 340 Travel | 9,486 | 3,719 | | 3,700 | | 3,650 | 3,650 | 3,650 |
| 350 Communication | 9,806 | 13,317 | | 6,600 | | 11,500 | 11,500 | 11,500 |
| 380 Non-Instructional Professional and Technical Services | 7,326 | 1,295 | | 2,200 | | 1,500 | 1,500 | 1,500 |
| 410 Consumable Supplies and Materials | 12,773 | 11,139 | | 5,464 | | 3,801 | 3,801 | 3,801 |
| 420 Textbooks | 1,307 | - | | - | | 500 | 500 | 500 |
| 460 Non-Consumable Items | 45,123 | 4,566 | | 1,000 | | 500 | 500 | 500 |
| 470 Computer Software | 48,935 | 10,144 | | 6,000 | | 4,750 | 4,750 | 4,750 |
| 480 Computer Hardware | 2,219 | 1,250 | | - | | - | - | - |
| 640 Dues and Fees | 730 | - | | 4,000 | | 4,250 | 4,250 | 4,250 |
| 650 Insurance and Judgements | - | 5,355 | | - | | - | - | - |
| Total Service Direction, Student Support Services | 1,675,114 | 1,615,888 | 9.73 | 1,901,088 | 7.75 | 1,548,811 | 1,548,811 | 1,548,811 |
| 2210 - Improvement of Instruction Services | | | | | | | | |
| 111 Licensed Salaries | 41,775 | 120,429 | 1.00 | 78,925 | 3.00 | 269,125 | 269,125 | 269,125 |
| 112 Classified Salaries | 174,750 | 83,452 | 1.00 | 58,760 | 1.86 | 121,987 | 121,987 | 121,987 |
| 113 Administrators | 15,808 | 150,598 | 1.60 | 246,445 | 1.30 | 215,682 | 215,682 | 215,682 |
| 114 Managerial - Classified | - | - | 0.50 | 37,313 | - | - | - | - |
| 123 Temporary - Licensed | 2,600 | - | - | - | - | - | - | - |
| 124 Temporary - Classified | 584 | - | - | - | - | - | - | - |
| 130 Additional Salary | - | - | - | 1,800 | - | 9,638 | 9,638 | 9,638 |
| 210 Public Employees Retirement System | 69,089 | 107,910 | - | 131,955 | - | 230,071 | 230,071 | 230,071 |
| 220 Social Security Administration | 17,903 | 26,524 | - | 34,414 | - | 46,982 | 46,982 | 46,982 |
| 230 Other Required Payroll Costs | 2,239 | 4,109 | - | 4,987 | - | 7,277 | 7,277 | 7,277 |
| 240 Contractual Employee Benefits | 38,138 | 76,732 | - | 80,330 | - | 99,467 | 99,467 | 99,467 |
| 310 Instructional, Professional and Technical Services | 143,755 | 160,276 | - | 105,795 | - | 110,644 | 110,644 | 110,644 |
| 320 Property Services | 3,590 | 3,173 | - | 3,300 | - | 7,200 | 7,200 | 7,200 |
| 340 Travel | 9,952 | 217 | - | 3,550 | - | - | - | - |
| 350 Communication | 6,281 | 5,860 | - | 7,050 | - | 7,000 | 7,000 | 7,000 |
| 380 Non-Instructional Professional and Technical Services | 111,486 | 115,354 | - | 95,000 | - | 141,300 | 141,300 | 141,300 |
| 410 Consumable Supplies and Materials | 17,151 | 4,077 | - | 7,044 | - | 5,004 | 5,004 | 5,004 |
| 460 Non-Consumable Items | 999 | 100 | - | 2,000 | - | - | - | - |
| 470 Computer Software | 17,471 | 7,278 | - | 7,000 | - | 10,500 | 10,500 | 10,500 |
| 480 Computer Hardware | 348 | 3,401 | - | 1,000 | - | - | - | - |
| 640 Dues and Fees | 1,417 | 127 | - | 500 | - | - | - | - |
| 650 Insurance and Judgements | 86,148 | - | - | - | - | - | - | - |
| Total Improvement of Instruction Services | 761,484 | 869,617 | 4.10 | 907,167 | 6.16 | 1,281,878 | 1,281,878 | 1,281,878 |
| 2220 - Educational Media Services | | | | | | | | |
| 111 Licensed Salaries | 46,424 | 41,182 | 1.00 | 55,519 | 1.00 | 61,675 | 61,675 | 61,675 |
| 210 Public Employees Retirement System | 11,057 | 11,270 | - | 16,500 | - | 22,067 | 22,067 | 22,067 |
| 220 Social Security Administration | 3,446 | 2,659 | - | 4,247 | - | 4,718 | 4,718 | 4,718 |
| 230 Other Required Payroll Costs | 485 | 441 | - | 658 | - | 729 | 729 | 729 |
| 240 Contractual Employee Benefits | 12,657 | 12,821 | - | 16,076 | - | 16,282 | 16,282 | 16,282 |
| 310 Instructional, Professional and Technical Services | - | 1,114 | - | - | - | 13,464 | 13,464 | 13,464 |
| 320 Property Services | 222 | 254 | - | 300 | - | 700 | 700 | 700 |
| 340 Travel | 1,432 | 3,136 | - | 1,200 | - | 3,000 | 3,000 | 3,000 |
| 350 Communication | - | 98 | - | 120 | - | 200 | 200 | 200 |
| 440 Periodicals | - | 137 | - | - | - | - | - | - |
| 460 Non-Consumable Items | - | 13 | - | - | - | - | - | - |
| 470 Computer Software | 12,923 | 14,048 | - | 15,000 | - | 500 | 500 | 500 |
| 640 Dues and Fees | - | 35 | - | - | - | - | - | - |
| Total Educational Media Services | 88,647 | 87,208 | 1.00 | 109,620 | 1.00 | 124,135 | 124,135 | 124,135 |

General Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|-------------|----------------|----------------|----------------|----------------|----------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 2240 - Instructional Staff Development | | | | | | | | |
| 130 Additional Salary | - | 10,800 | | - | | - | - | - |
| 210 Public Employees Retirement System | - | 3,147 | | - | | - | - | - |
| 220 Social Security Administration | - | 801 | | - | | - | - | - |
| 230 Other Required Payroll Costs | - | 127 | | - | | - | - | - |
| 310 Instructional, Professional and Technical Services | 239,202 | 97,872 | | 570,343 | | 70,500 | 70,500 | 70,500 |
| 340 Travel | - | - | | - | | 7,500 | 7,500 | 7,500 |
| 380 Non-Instructional Professional and Technical Services | - | 600 | | - | | - | - | - |
| 410 Consumable Supplies and Materials | - | - | | 2,500 | | - | - | - |
| Total Instructional Staff Development | 239,202 | 113,348 | - | 572,843 | - | 78,000 | 78,000 | 78,000 |
| 2310 - Board of Education Services | | | | | | | | |
| 340 Travel | 42,650 | 22,766 | | 10,200 | | 23,000 | 23,000 | 23,000 |
| 350 Communication | 140 | 264 | | 325 | | 325 | 325 | 325 |
| 380 Non-Instructional Professional and Technical Services | 203,689 | 219,537 | | 269,500 | | 155,000 | 155,000 | 155,000 |
| 410 Consumable Supplies and Materials | 4,921 | 8,024 | | 4,500 | | 5,000 | 5,000 | 5,000 |
| 470 Computer Software | - | 331 | | 100 | | 500 | 500 | 500 |
| 640 Dues and Fees | 27,038 | 47,874 | | 50,000 | | 60,000 | 60,000 | 60,000 |
| 650 Insurance and Judgements | 85,205 | 92,642 | | 102,500 | | 128,000 | 128,000 | 128,000 |
| Total Board of Education Services | 363,643 | 391,437 | - | 437,125 | - | 371,825 | 371,825 | 371,825 |
| 2320 - Executive Administration Services | | | | | | | | |
| 112 Classified Salaries | 4,968 | 434 | 0.25 | 16,749 | - | - | - | - |
| 113 Administrators | 168,618 | 183,397 | 1.00 | 185,016 | 1.50 | 282,359 | 282,359 | 282,359 |
| 114 Managerial - Classified | 65,792 | 69,181 | 0.80 | 72,190 | 1.00 | 93,396 | 93,396 | 93,396 |
| 123 Temporary - Licensed | 11,163 | - | - | - | - | - | - | - |
| 124 Temporary - Classified | - | 3,936 | - | - | - | - | - | - |
| 130 Additional Salary | 480 | 600 | | 600 | | 3,600 | 3,600 | 3,600 |
| 210 Public Employees Retirement System | 77,695 | 73,527 | | 77,783 | | 136,271 | 136,271 | 136,271 |
| 220 Social Security Administration | 18,088 | 18,646 | | 21,942 | | 27,928 | 27,928 | 27,928 |
| 230 Other Required Payroll Costs | 2,425 | 2,782 | | 3,238 | | 4,469 | 4,469 | 4,469 |
| 240 Contractual Employee Benefits | 54,902 | 66,158 | | 63,268 | | 85,282 | 85,282 | 85,282 |
| 310 Instructional, Professional and Technical Services | 25,324 | - | | - | | - | - | - |
| 320 Property Services | 800 | 965 | | 1,000 | | 2,900 | 2,900 | 2,900 |
| 340 Travel | 11,509 | 16,505 | | 7,250 | | 10,000 | 10,000 | 10,000 |
| 350 Communication | 2,403 | 1,513 | | 1,230 | | 1,430 | 1,430 | 1,430 |
| 380 Non-Instructional Professional and Technical Services | 18,411 | 6,318 | | 6,500 | | 11,000 | 11,000 | 11,000 |
| 410 Consumable Supplies and Materials | 13,955 | 17,191 | | 14,000 | | 14,000 | 14,000 | 14,000 |
| 460 Non-Consumable Items | 261 | 1,762 | | 1,000 | | 4,000 | 4,000 | 4,000 |
| 470 Computer Software | 2,753 | 2,597 | | 3,500 | | 1,500 | 1,500 | 1,500 |
| 640 Dues and Fees | 7,612 | 6,417 | | 6,300 | | 6,000 | 6,000 | 6,000 |
| 650 Insurance and Judgements | 18,000 | - | | - | | - | - | - |
| Total Executive Administration Services | 505,157 | 471,928 | 2.05 | 481,566 | 2.50 | 684,136 | 684,136 | 684,136 |
| 2520 - Fiscal Services | | | | | | | | |
| 112 Classified Salaries | 105,312 | 113,287 | 2.00 | 122,866 | 2.00 | 142,889 | 142,889 | 142,889 |
| 113 Administrators | 147,408 | 185,078 | 1.00 | 161,743 | 1.00 | 165,447 | 165,447 | 165,447 |
| 114 Managerial - Classified | 67,875 | 73,939 | 1.00 | 73,697 | 1.00 | 76,276 | 76,276 | 76,276 |
| 124 Temporary - Classified | 19,159 | - | - | - | - | - | - | - |
| 130 Additional Salary | - | - | | 7,200 | | 12,000 | 12,000 | 12,000 |
| 210 Public Employees Retirement System | 100,245 | 116,909 | | 115,145 | | 147,360 | 147,360 | 147,360 |

General Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|-------------|------------------|----------------|------------------|------------------|------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 220 Social Security Administration | 25,332 | 26,964 | | 27,961 | | 30,341 | 30,341 | 30,341 |
| 230 Other Required Payroll Costs | 3,292 | 3,957 | | 4,355 | | 4,714 | 4,714 | 4,714 |
| 240 Contractual Employee Benefits | 47,178 | 36,714 | | 31,223 | | 36,927 | 36,927 | 36,927 |
| 310 Instructional, Professional and Technical Services | 2,072 | - | | 1,000 | | 2,650 | 2,650 | 2,650 |
| 320 Property Services | 2,089 | 2,028 | | 2,100 | | 3,500 | 3,500 | 3,500 |
| 340 Travel | 9 | 1,851 | | 2,000 | | 3,000 | 3,000 | 3,000 |
| 350 Communication | 4,232 | 4,265 | | 5,300 | | 4,800 | 4,800 | 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 | 2,015 | 2,015 |
| 460 Non-Consumable Items | 119 | 389 | | 1,000 | | 500 | 500 | 500 |
| 470 Computer Software | 1,087 | 15,577 | | 16,000 | | 41,630 | 41,630 | 41,630 |
| 640 Dues and Fees | 5,722 | 6,489 | | 6,000 | | 6,000 | 6,000 | 6,000 |
| Total Fiscal Services | 547,669 | 591,614 | 4.00 | 588,960 | 4.00 | 680,049 | 680,049 | 680,049 |
| 2540 - Operation and Maintenance of Plant Services | | | | | | | | |
| 112 Classified Salaries | 116,255 | 121,326 | 2.50 | 119,631 | 2.50 | 130,291 | 130,291 | 130,291 |
| 113 Administrators | 109,261 | 119,524 | 1.00 | 130,125 | 1.00 | 132,985 | 132,985 | 132,985 |
| 114 Managerial - Classified | 16,448 | 17,295 | 0.20 | 18,048 | - | - | - | - |
| 124 Temporary - Classified | - | 5,919 | - | - | - | - | - | - |
| 210 Public Employees Retirement System | 68,502 | 77,561 | | 80,104 | | 94,200 | 94,200 | 94,200 |
| 220 Social Security Administration | 19,082 | 20,793 | | 22,267 | | 20,141 | 20,141 | 20,141 |
| 230 Other Required Payroll Costs | 30,875 | 15,169 | | 9,171 | | 9,648 | 9,648 | 9,648 |
| 240 Contractual Employee Benefits | 48,122 | 55,291 | | 57,533 | | 53,068 | 53,068 | 53,068 |
| 310 Instructional, Professional and Technical Services | - | 965 | | - | | 400 | 400 | 400 |
| 320 Property Services | 758,484 | 274,060 | | 332,400 | | 344,900 | 344,900 | 344,900 |
| 340 Travel | - | 12 | | 400 | | 500 | 500 | 500 |
| 350 Communication | 8,104 | 8,298 | | 9,700 | | 8,150 | 8,150 | 8,150 |
| 380 Non-Instructional Professional and Technical Services | 184,937 | 146,852 | | 100,000 | | 61,400 | 61,400 | 61,400 |
| 410 Consumable Supplies and Materials | 37,640 | 36,887 | | 45,348 | | 53,500 | 53,500 | 53,500 |
| 460 Non-Consumable Items | 80,271 | 26,255 | | 51,984 | | 22,500 | 22,500 | 22,500 |
| 470 Computer Software | 3,448 | 1,091 | | 1,000 | | 1,000 | 1,000 | 1,000 |
| 640 Dues and Fees | 430 | 59 | | 300 | | 700 | 700 | 700 |
| 650 Insurance and Judgements | 57,916 | 77,490 | | 90,000 | | 90,000 | 90,000 | 90,000 |
| Total Operation and Maintenance of Plant Services | 1,539,775 | 1,004,847 | 3.70 | 1,068,011 | 3.50 | 1,023,383 | 1,023,383 | 1,023,383 |
| 2570 - Internal Services | | | | | | | | |
| 112 Classified Salaries | 32,184 | 33,844 | 1.00 | 45,377 | 0.80 | 34,536 | 34,536 | 34,536 |
| 210 Public Employees Retirement System | 9,017 | 9,846 | | 13,486 | | 12,357 | 12,357 | 12,357 |
| 220 Social Security Administration | 2,462 | 2,589 | | 3,471 | | 2,642 | 2,642 | 2,642 |
| 230 Other Required Payroll Costs | 5,053 | 3,083 | | 4,181 | | 3,181 | 3,181 | 3,181 |
| 240 Contractual Employee Benefits | 7,757 | 7,996 | | 8,431 | | 8,450 | 8,450 | 8,450 |
| 320 Property Services | 10,445 | 2,698 | | 3,800 | | 10,600 | 10,600 | 10,600 |
| 350 Communication | 510 | 463 | | 550 | | 600 | 600 | 600 |
| 410 Consumable Supplies and Materials | 3,434 | 3,041 | | 3,050 | | 200 | 200 | 200 |
| 470 Computer Software | 262 | 56 | | 100 | | 200 | 200 | 200 |
| Total Internal Services | 71,123 | 63,615 | 1.00 | 82,447 | 0.80 | 79,200 | 79,200 | 79,200 |
| 2630 - Information Services | | | | | | | | |
| 124 Temporary - Classified | 150 | 788 | - | - | - | - | - | - |
| 210 Public Employees Retirement System | 24 | 145 | - | - | - | - | - | - |
| 220 Social Security Administration | 11 | 60 | - | - | - | - | - | - |
| 230 Other Required Payroll Costs | 2 | 9 | - | - | - | - | - | - |
| Total Information Services | 188 | 1,002 | - | - | - | - | - | - |

General Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|-------------|------------------|----------------|------------------|------------------|------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 2640 - Staff Services | | | | | | | | |
| 112 Classified Salaries | 65,130 | - | 0.50 | 30,670 | 2.09 | 114,464 | 114,464 | 114,464 |
| 113 Administrators | 140,868 | 181,517 | 1.00 | 152,659 | 1.00 | 160,628 | 160,628 | 160,628 |
| 114 Managerial - Classified | 77,417 | 197,182 | 2.00 | 153,036 | 1.00 | 91,873 | 91,873 | 91,873 |
| 124 Temporary - Classified | 21,422 | 3,963 | - | - | - | - | - | - |
| 130 Additional Salary | - | - | - | - | - | 12,000 | 12,000 | 12,000 |
| 210 Public Employees Retirement System | 60,846 | 104,945 | - | 107,587 | - | 143,623 | 143,623 | 143,623 |
| 220 Social Security Administration | 22,381 | 28,236 | - | 27,675 | - | 28,991 | 28,991 | 28,991 |
| 230 Other Required Payroll Costs | 8,274 | 14,609 | - | 16,462 | - | 54,512 | 54,512 | 54,512 |
| 240 Contractual Employee Benefits | 52,468 | 75,737 | - | 70,593 | - | 39,827 | 39,827 | 39,827 |
| 310 Instructional, Professional and Technical Services | 8,612 | 12,416 | - | 4,700 | - | 2,501 | 2,501 | 2,501 |
| 320 Property Services | 1,512 | 2,031 | - | 2,100 | - | 4,300 | 4,300 | 4,300 |
| 340 Travel | 48,378 | 3,783 | - | 1,700 | - | 3,350 | 3,350 | 3,350 |
| 350 Communication | 9,558 | 21,281 | - | 9,200 | - | 3,300 | 3,300 | 3,300 |
| 380 Non-Instructional Professional and Technical Services | 100,789 | 98,066 | - | 75,000 | - | 115,750 | 115,750 | 115,750 |
| 390 Other General Professional and Technological Services | 3,047 | 3,645 | - | 2,000 | - | 5,000 | 5,000 | 5,000 |
| 410 Consumable Supplies and Materials | 15,194 | 6,162 | - | 1,629 | - | 1,000 | 1,000 | 1,000 |
| 440 Periodicals | - | 250 | - | - | - | - | - | - |
| 460 Non-Consumable Items | 10,631 | 10,083 | - | 200 | - | 200 | 200 | 200 |
| 470 Computer Software | 9,281 | 31,826 | - | 50,000 | - | 55,000 | 55,000 | 55,000 |
| 480 Computer Hardware | 9,997 | - | - | - | - | - | - | - |
| 640 Dues and Fees | 18,694 | 10,506 | - | 4,500 | - | 8,000 | 8,000 | 8,000 |
| Total Staff Services | 684,499 | 806,239 | 3.50 | 709,709 | 4.09 | 844,319 | 844,319 | 844,319 |
| 2660 - Technology Services | | | | | | | | |
| 112 Classified Salaries | 426,328 | 533,781 | 6.00 | 595,208 | 6.50 | 651,244 | 651,244 | 651,244 |
| 113 Administrators | 140,378 | 151,929 | 1.00 | 157,845 | 1.00 | 165,447 | 165,447 | 165,447 |
| 114 Managerial - Classified | 52,238 | 75,025 | 1.00 | 81,079 | 1.00 | 87,129 | 87,129 | 87,129 |
| 130 Additional Salary | - | - | - | - | - | 6,638 | 6,638 | 6,638 |
| 210 Public Employees Retirement System | 158,613 | 222,300 | - | 256,278 | - | 332,051 | 332,051 | 332,051 |
| 220 Social Security Administration | 46,138 | 56,692 | - | 73,893 | - | 69,650 | 69,650 | 69,650 |
| 230 Other Required Payroll Costs | 13,244 | 11,697 | - | 9,360 | - | 14,304 | 14,304 | 14,304 |
| 240 Contractual Employee Benefits | 120,397 | 138,598 | - | 154,695 | - | 139,141 | 139,141 | 139,141 |
| 310 Instructional, Professional and Technical Services | 10,038 | 2,116 | - | 9,000 | - | 9,000 | 9,000 | 9,000 |
| 320 Property Services | 61,729 | 91,302 | - | 34,100 | - | 52,200 | 52,200 | 52,200 |
| 340 Travel | 6,146 | 6,434 | - | 8,400 | - | 7,350 | 7,350 | 7,350 |
| 350 Communication | 301,358 | 318,525 | - | 297,700 | - | 355,750 | 355,750 | 355,750 |
| 380 Non-Instructional Professional and Technical Services | 7,383 | 9,435 | - | 35,000 | - | 26,000 | 26,000 | 26,000 |
| 410 Consumable Supplies and Materials | 4,412 | 2,420 | - | 4,069 | - | 4,613 | 4,613 | 4,613 |
| 460 Non-Consumable Items | 14,339 | 2,839 | - | 17,500 | - | 12,500 | 12,500 | 12,500 |
| 470 Computer Software | 54,455 | 67,034 | - | 103,200 | - | 169,016 | 169,016 | 169,016 |
| 480 Computer Hardware | - | 3,218 | - | 17,000 | - | 4,500 | 4,500 | 4,500 |
| 610 Redemption of Principal | - | 10,113 | - | - | - | 10,684 | 10,684 | 10,684 |
| 621 Regular Interest | - | 870 | - | - | - | 299 | 299 | 299 |
| 640 Dues and Fees | 309 | 4,809 | - | 3,500 | - | 6,500 | 6,500 | 6,500 |
| Total Technology Services | 1,417,506 | 1,709,135 | 8.00 | 1,857,827 | 8.50 | 2,124,016 | 2,124,016 | 2,124,016 |
| 2680 - Interpretation and Translation Services | | | | | | | | |
| 310 Instructional, Professional and Technical Services | 1,662,604 | 1,798,500 | - | 1,705,000 | - | 2,220,000 | 2,220,000 | 2,220,000 |
| Total Interpretation and Translation Services | 1,662,604 | 1,798,500 | - | 1,705,000 | - | 2,220,000 | 2,220,000 | 2,220,000 |

General Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 2690 - Other Support Services - Central | | | | | | | | |
| 320 Property Services | 26,331 | 10,669 | | 12,100 | | 2,100 | 2,100 | 2,100 |
| 350 Communication | (20) | - | | 450 | | 1,000 | 1,000 | 1,000 |
| 380 Non-Instructional Professional and Technical Services | - | - | | - | | 2,500 | 2,500 | 2,500 |
| 410 Consumable Supplies and Materials | 3,723 | 5,782 | | 7,701 | | 7,500 | 7,500 | 7,500 |
| 470 Computer Software | 4,048 | - | | - | | - | - | - |
| 640 Dues and Fees | 60 | - | | - | | - | - | - |
| Total Other Support Services - Central | 34,142 | 16,451 | - | 20,251 | - | 13,100 | 13,100 | 13,100 |
| 2700 - Supplemental Retirement Program | | | | | | | | |
| 240 Contractual Employee Benefits | 11,850 | 5,380 | | 9,030 | | 9,120 | 9,120 | 9,120 |
| Total Supplemental Retirement Program | 11,850 | 5,380 | - | 9,030 | - | 9,120 | 9,120 | 9,120 |
| Total Support Services | 11,018,203 | 11,101,481 | 46.58 | 12,267,969 | 59.70 | 14,928,394 | 14,928,394 | 14,928,394 |
| 5200 - Transfers of Funds | | | | | | | | |
| 710 Fund Modifications | 459,000 | 448,198 | | 449,000 | | 452,500 | 452,500 | 452,500 |
| Total Transfers of Funds | 459,000 | 448,198 | | 449,000 | | 452,500 | 452,500 | 452,500 |
| 5300 - Apportionment of Funds by ESD | | | | | | | | |
| 720 Transits | 4,755,555 | 3,597,999 | | 3,297,987 | | 4,010,894 | 4,010,894 | 4,010,894 |
| Total Apportionment of Funds by ESD | 4,755,555 | 3,597,999 | | 3,297,987 | | 4,010,894 | 4,010,894 | 4,010,894 |
| Total Other Uses | 5,214,555 | 4,046,197 | | 3,746,987 | | 4,463,394 | 4,463,394 | 4,463,394 |
| 6000 - Contingencies | | | | | | | | |
| 810 Planned Reserve | - | - | | 1,265,842 | | 650,000 | 650,000 | 650,000 |
| Total Contingencies | - | - | | 1,265,842 | | 650,000 | 650,000 | 650,000 |
| 7000 - Unappropriated Ending Fund Balance | | | | | | | | |
| 820 Reserved for Next Year | - | - | | 800,000 | | 1,833,453 | 1,833,453 | 1,833,453 |
| Total Unappropriated Ending Fund Balance | - | - | | 800,000 | | 1,833,453 | 1,833,453 | 1,833,453 |
| TOTAL REQUIREMENTS | 27,986,695 | 28,067,119 | 205.95 | 31,373,479 | 215.29 | 36,038,990 | 36,038,990 | 36,038,990 |

General Fund

Requirements by Service Area

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-------------------------------------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| Programs for Children with Special Needs | | | | | | | | |
| Innovation/Special Projects | 95,589 | 123,540 | - | 165,000 | - | 123,923 | 123,923 | 123,923 |
| Life Skills Consortium Placements | 11,813,475 | 12,491,421 | 148.30 | 13,086,144 | 154.57 | 15,306,505 | 15,306,505 | 15,306,505 |
| Lane School Placements | 2,258,626 | 2,376,400 | 22.68 | 2,555,496 | 17.93 | 2,161,500 | 2,161,500 | 2,161,500 |
| Behavior Disorder Consultants | 350,384 | 404,053 | 1.15 | 174,117 | 0.95 | 148,500 | 148,500 | 148,500 |
| School Psychologists | 275,522 | 262,746 | 0.65 | 247,248 | 2.90 | 504,000 | 504,000 | 504,000 |
| Speech Language Pathologists | 475,193 | 572,475 | 3.33 | 534,704 | 7.15 | 1,085,000 | 1,085,000 | 1,085,000 |
| Augmentative Communication | 145,911 | 230,265 | 1.58 | 238,028 | 1.45 | 256,000 | 256,000 | 256,000 |
| Direction Service | 82,433 | 60,827 | - | 86,604 | - | 86,948 | 86,948 | 86,948 |
| Nursing Services | 38,285 | 24,425 | 0.63 | 88,388 | 0.85 | 136,000 | 136,000 | 136,000 |
| Other Contracted Services | 1,867,278 | 2,076,718 | 2.00 | 1,965,647 | - | 2,220,000 | 2,220,000 | 2,220,000 |
| Total Programs for Children with Special Needs | 17,402,695 | 18,622,870 | 180.31 | 19,141,376 | 185.79 | 22,028,376 | 22,028,376 | 22,028,376 |
| Technology Support | | | | | | | | |
| Technology Services | 1,045,796 | 1,222,571 | 4.45 | 1,352,591 | 4.50 | 1,487,160 | 1,487,160 | 1,487,160 |
| Application Hosting and Management | - | - | - | - | - | 13,416 | 13,416 | 13,416 |
| Total Technology Support | 1,045,796 | 1,222,571 | 4.45 | 1,352,591 | 4.50 | 1,500,576 | 1,500,576 | 1,500,576 |
| School Improvement Services | | | | | | | | |
| School Improvement Services | 330,733 | 407,420 | 2.10 | 571,791 | 4.41 | 900,025 | 900,025 | 900,025 |
| Promise Programs | 80,223 | 82,348 | 0.25 | 73,370 | 0.25 | 81,352 | 81,352 | 81,352 |
| Lane Career Academy | - | - | - | - | 2.00 | 306,490 | 306,490 | 306,490 |
| Career and Technical Education | 184,939 | 188,622 | 1.75 | 192,006 | 1.50 | 224,200 | 224,200 | 224,200 |
| Library Services | 88,647 | 87,208 | 1.00 | 109,620 | 1.00 | 124,135 | 124,135 | 124,135 |
| Professional Development | 237,202 | 95,673 | - | 563,343 | - | - | - | - |
| Total School Improvement Services | 921,744 | 861,271 | 5.10 | 1,510,129 | 9.16 | 1,636,202 | 1,636,202 | 1,636,202 |
| Administrative and Support Services | | | | | | | | |
| Home Schooling | 39,633 | 27,312 | 0.30 | 35,874 | 0.30 | 39,424 | 39,424 | 39,424 |
| Attendance and Truancy Services | 11,827 | 4,208 | 0.05 | 5,541 | - | - | - | - |
| Connected Lane County | 70,000 | 70,000 | - | 70,000 | - | 76,300 | 76,300 | 76,300 |
| Substitute List Subscription | - | - | - | - | 0.09 | 9,266 | 9,266 | 9,266 |
| Courier Services | 71,123 | 63,615 | 1.00 | 82,447 | 0.80 | 79,200 | 79,200 | 79,200 |
| Business Services | 70,800 | 27,150 | - | 40,000 | - | - | - | - |
| Superintendent Services | 14,963 | - | - | - | - | - | - | - |
| Communications Services | 188 | 1,002 | - | - | - | - | - | - |
| Total Administrative and Support Services | 278,534 | 193,286 | 1.35 | 233,861 | 1.19 | 204,190 | 204,190 | 204,190 |
| Administration | 3,582,370 | 3,569,121 | 14.74 | 3,771,693 | 14.65 | 4,175,299 | 4,175,299 | 4,175,299 |
| Transits to Districts | 4,755,555 | 3,597,999 | - | 3,297,987 | - | 4,010,894 | 4,010,894 | 4,010,894 |
| Contingencies | - | - | - | 1,265,842 | - | 650,000 | 650,000 | 650,000 |
| Unappropriated Ending Fund Balance | - | - | - | 800,000 | - | 1,833,453 | 1,833,453 | 1,833,453 |
| TOTAL REQUIREMENTS | 27,986,695 | 28,067,119 | 205.95 | 31,373,479 | 215.29 | 36,038,990 | 36,038,990 | 36,038,990 |

General Fund

Requirements by Cost Center

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-------------------------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| Core Services | | | | | | | | |
| 110 Technology Services | 1,045,796 | 1,222,571 | 4.45 | 1,352,591 | 4.50 | 1,487,160 | 1,487,160 | 1,487,160 |
| 224 School Improvement Services | 330,733 | 407,420 | 2.10 | 571,791 | 4.41 | 900,025 | 900,025 | 900,025 |
| 225 Lane Career Academy | - | - | - | - | 2.00 | 306,490 | 306,490 | 306,490 |
| 330 Life Skills Program | - | - | - | - | - | 100,000 | 100,000 | 100,000 |
| 510 Innovation/Special Projects | 95,589 | 123,540 | - | 165,000 | - | 123,923 | 123,923 | 123,923 |
| 515 Promise Programs | 80,223 | 82,348 | 0.25 | 73,370 | 0.25 | 81,352 | 81,352 | 81,352 |
| 520 Connected Lane County | 70,000 | 70,000 | - | 70,000 | - | 76,300 | 76,300 | 76,300 |
| Total Core Services | 1,622,342 | 1,905,878 | 6.80 | 2,232,752 | 11.16 | 3,075,250 | 3,075,250 | 3,075,250 |
| Menu Services | | | | | | | | |
| 016 Central Services | - | - | - | - | - | 93,402 | 93,402 | 93,402 |
| 017 Facilities - Westmoreland | 339,089 | 318,629 | 0.75 | 312,320 | 1.35 | 308,726 | 308,726 | 308,726 |
| 226 Career and Technical Education | 184,939 | 188,622 | 1.75 | 192,006 | 1.50 | 192,766 | 192,766 | 192,766 |
| 300 Special Education Direction | 419,114 | 399,543 | 1.95 | 405,866 | 4.90 | 895,324 | 895,324 | 895,324 |
| 310 School Psychologist Services | 275,522 | 262,746 | 0.65 | 247,248 | 2.80 | 464,943 | 464,943 | 464,943 |
| 330 Life Skills Program | 10,849,473 | 11,208,825 | 139.34 | 11,625,849 | 126.88 | 11,931,053 | 11,931,053 | 11,931,053 |
| 335 Intensive Services Program - Behavior | 472,120 | 815,533 | 7.00 | 990,382 | 8.03 | 753,224 | 753,224 | 753,224 |
| 340 Intensive Services Program - Medical | - | - | - | - | 15.33 | 1,706,149 | 1,706,149 | 1,706,149 |
| 360 Lane School Program | 1,992,305 | 2,125,291 | 21.94 | 2,307,225 | 16.41 | 1,845,155 | 1,845,155 | 1,845,155 |
| 362 Behavior Consultant Services | 350,384 | 404,053 | 1.15 | 174,117 | 0.90 | 139,547 | 139,547 | 139,547 |
| 380 Direction Service | 82,433 | 60,827 | - | 86,604 | - | 86,948 | 86,948 | 86,948 |
| 385 Augmentative Communication Services | 145,911 | 230,265 | 1.58 | 238,028 | 1.40 | 228,667 | 228,667 | 228,667 |
| 390 Speech Language Pathologist Services | 475,193 | 572,473 | 3.33 | 534,704 | 7.00 | 1,058,140 | 1,058,140 | 1,058,140 |
| 395 Other Contracted Services | 1,851,356 | 2,059,593 | 2.00 | 1,965,647 | - | 2,220,000 | 2,220,000 | 2,220,000 |
| 400 Substitute List Subscription | - | - | - | - | 0.09 | 9,266 | 9,266 | 9,266 |
| 410 Courier Services | 71,123 | 63,615 | 1.00 | 82,447 | 0.80 | 76,726 | 76,726 | 76,726 |
| 430 Attendance and Truancy Services | 11,827 | 4,208 | 0.05 | 5,541 | - | - | - | - |
| 450 Superintendent Services | 14,963 | - | - | - | - | - | - | - |
| 450 Application Hosting and Management | - | - | - | - | - | 13,416 | 13,416 | 13,416 |
| 500 Library Services | 88,647 | 87,208 | 1.00 | 109,620 | 1.00 | 116,878 | 116,878 | 116,878 |
| 525 Professional Development | 237,202 | 95,673 | - | 563,343 | - | - | - | - |
| 526 Communications Services | 188 | 1,002 | - | - | - | - | - | - |
| 527 Nursing Services | 38,285 | 24,425 | 0.63 | 88,388 | 0.80 | 114,340 | 114,340 | 114,340 |
| 528 Youth Transition Program Services | 15,922 | 17,125 | - | - | - | - | - | - |
| 530 Transits to Districts | 4,755,555 | 3,597,999 | - | 3,297,987 | - | 4,010,894 | 4,010,894 | 4,010,894 |
| Total Menu Services | 22,671,550 | 22,537,657 | 184.11 | 23,227,319 | 189.17 | 26,265,564 | 26,265,564 | 26,265,564 |
| Administration | | | | | | | | |
| 010 Board of Education | 363,643 | 391,437 | - | 437,125 | - | 371,825 | 371,825 | 371,825 |
| 011 Office of Superintendent | 490,194 | 487,404 | 2.05 | 487,066 | 2.50 | 684,136 | 684,136 | 684,136 |
| 012 Human Resources | 698,349 | 813,818 | 3.50 | 722,739 | 3.00 | 737,990 | 737,990 | 737,990 |
| 013 Business Services | 547,669 | 591,614 | 4.00 | 588,960 | 4.00 | 680,049 | 680,049 | 680,049 |
| 014 Facilities - Main Campus | 1,042,981 | 915,577 | 2.14 | 984,656 | 2.00 | 955,354 | 955,354 | 955,354 |
| 015 Technology Services | 476,192 | 566,335 | 3.05 | 570,895 | 3.00 | 587,558 | 587,558 | 587,558 |
| 017 Facilities - Westmoreland | - | - | - | - | 0.15 | 34,304 | 34,304 | 34,304 |
| 019 Central Services | 34,142 | (169,913) | - | 20,251 | - | 124,083 | 124,083 | 124,083 |
| 080 Home Schooling | 39,633 | 27,312 | 0.30 | 35,874 | 0.30 | 39,424 | 39,424 | 39,424 |
| Total Administration | 3,692,803 | 3,623,583 | 15.04 | 3,847,567 | 14.95 | 4,214,723 | 4,214,723 | 4,214,723 |
| Contingencies | - | - | - | 1,265,842 | - | 650,000 | 650,000 | 650,000 |
| Unappropriated Ending Fund Balance | - | - | - | 800,000 | - | 1,833,453 | 1,833,453 | 1,833,453 |
| TOTAL REQUIREMENTS | 27,986,695 | 28,067,119 | 205.95 | 31,373,479 | 215.29 | 36,038,990 | 36,038,990 | 36,038,990 |

Special Revenue Fund

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



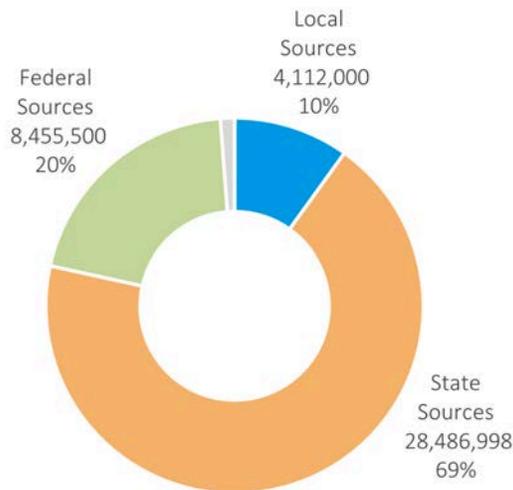
Lane ESD's summer migrant education program centers on culture, community, relationships, and learning.

Special Revenue Fund

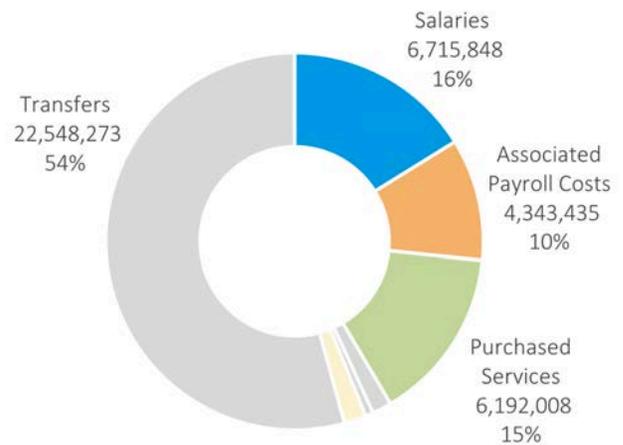
Summary of Resources and Requirements

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|------------------------------|-------------------|-------------------|--------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| Resources | | | | | | | | |
| 1000 Local Sources | 3,083,899 | 3,182,225 | | 4,062,000 | | 4,112,000 | 4,112,000 | 4,112,000 |
| 3000 State Sources | 26,238,534 | 21,354,968 | | 26,629,500 | | 28,486,998 | 28,486,998 | 28,486,998 |
| 4000 Federal Sources | 7,673,042 | 8,302,803 | | 8,916,000 | | 8,455,500 | 8,455,500 | 8,455,500 |
| 5000 Other Sources | 1,088,049 | 1,329,276 | | 357,500 | | 500,500 | 500,500 | 500,500 |
| Total Resources | 38,083,524 | 34,169,272 | | 39,965,000 | | 41,554,998 | 41,554,998 | 41,554,998 |
| Requirements | | | | | | | | |
| 100 Salaries | 6,264,491 | 6,974,667 | 85.43 | 6,887,637 | 79.38 | 6,715,848 | 6,715,848 | 6,715,848 |
| 200 Associated Payroll Costs | 3,360,292 | 3,912,201 | | 4,110,181 | | 4,343,435 | 4,343,435 | 4,343,435 |
| 300 Purchased Services | 4,981,784 | 3,332,292 | | 3,775,600 | | 6,192,008 | 6,192,008 | 6,192,008 |
| 400 Supplies and Materials | 1,252,435 | 1,113,559 | | 1,696,288 | | 690,578 | 690,578 | 690,578 |
| 500 Capital Outlay | 765,357 | 981,506 | | 305,000 | | 280,000 | 280,000 | 280,000 |
| 600 Other Objects | 970,734 | 845,029 | | 1,084,970 | | 784,856 | 784,856 | 784,856 |
| 700 Transfers | 19,386,155 | 16,439,074 | | 22,105,324 | | 22,548,273 | 22,548,273 | 22,548,273 |
| Total Requirements | 36,981,247 | 33,598,328 | 85.43 | 39,965,000 | 79.38 | 41,554,998 | 41,554,998 | 41,554,998 |
| ENDING FUND BALANCE | 1,102,277 | 570,944 | | - | | - | - | - |

Resources



Requirements



Special Revenue Fund

Resources by Source

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

Special Revenue Fund

Requirements by Object

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|--------------|------------------|----------------|------------------|------------------|------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 100 - Salaries | | | | | | | | |
| 111 Licensed Salaries | 2,686,408 | 2,780,904 | 32.23 | 2,853,487 | 30.60 | 2,852,751 | 2,852,751 | 2,852,751 |
| 112 Classified Salaries | 2,210,876 | 2,741,833 | 47.22 | 2,765,742 | 44.08 | 2,693,948 | 2,693,948 | 2,693,948 |
| 113 Administrators | 508,090 | 847,717 | 5.15 | 717,612 | 4.60 | 707,343 | 707,343 | 707,343 |
| 114 Managerial - Classified | 65,020 | 63,761 | 0.53 | 39,179 | 0.10 | 8,071 | 8,071 | 8,071 |
| 123 Temporary - Licensed | 610,132 | 457,865 | 0.30 | 289,633 | - | 200,000 | 200,000 | 200,000 |
| 124 Temporary - Classified | 178,765 | 71,137 | - | 150,000 | - | 100,000 | 100,000 | 100,000 |
| 130 Additional Salary | 5,200 | 11,450 | - | 71,984 | - | 153,735 | 153,735 | 153,735 |
| Total Salaries | 6,264,491 | 6,974,667 | 85.43 | 6,887,637 | 79.38 | 6,715,848 | 6,715,848 | 6,715,848 |
| 200 - Associated Payroll Costs | | | | | | | | |
| 210 Public Employees Retirement System | 1,662,693 | 2,012,313 | | 2,105,148 | | 2,457,575 | 2,457,575 | 2,457,575 |
| 220 Social Security Administration | 474,102 | 524,645 | | 604,456 | | 513,762 | 513,762 | 513,762 |
| 230 Other Required Payroll Costs | 112,789 | 82,001 | | 81,684 | | 101,626 | 101,626 | 101,626 |
| 240 Contractual Employee Benefits | 1,110,707 | 1,293,242 | | 1,318,893 | | 1,270,471 | 1,270,471 | 1,270,471 |
| Total Associated Payroll Costs | 3,360,292 | 3,912,201 | | 4,110,181 | | 4,343,435 | 4,343,435 | 4,343,435 |
| 300 - Purchased Services | | | | | | | | |
| 310 Instructional, Professional and Technical Services | 2,238,553 | 1,696,363 | | 2,273,000 | | 4,741,643 | 4,741,643 | 4,741,643 |
| 320 Property Services | 80,473 | 65,350 | | 47,300 | | 81,000 | 81,000 | 81,000 |
| 330 Student Transportation Services | 34,948 | 88,036 | | - | | - | - | - |
| 340 Travel | 339,478 | 228,293 | | 191,400 | | 176,350 | 176,350 | 176,350 |
| 350 Communication | 276,020 | 128,370 | | 54,800 | | 48,145 | 48,145 | 48,145 |
| 374 Other Tuition | 380,804 | 193,599 | | 425,000 | | 292,721 | 292,721 | 292,721 |
| 380 Non-Instructional Professional and Technical Services | 1,631,508 | 932,282 | | 784,100 | | 852,150 | 852,150 | 852,150 |
| Total Purchased Services | 4,981,784 | 3,332,292 | | 3,775,600 | | 6,192,008 | 6,192,008 | 6,192,008 |
| 400 - Supplies and Materials | | | | | | | | |
| 410 Consumable Supplies and Materials | 566,593 | 578,483 | | 1,107,442 | | 448,569 | 448,569 | 448,569 |
| 420 Textbooks | 63,030 | 11,852 | | 23,100 | | 10,000 | 10,000 | 10,000 |
| 430 Library Books | 11,219 | - | | - | | - | - | - |
| 440 Periodicals | - | 25 | | - | | - | - | - |
| 450 Food | 3,663 | - | | 5,000 | | - | - | - |
| 460 Non-Consumable Items | 167,612 | 165,443 | | 215,843 | | 59,000 | 59,000 | 59,000 |
| 470 Computer Software | 354,172 | 290,171 | | 269,000 | | 138,010 | 138,010 | 138,010 |
| 480 Computer Hardware | 86,146 | 67,584 | | 75,903 | | 35,000 | 35,000 | 35,000 |
| Total Supplies and Materials | 1,252,435 | 1,113,559 | | 1,696,288 | | 690,578 | 690,578 | 690,578 |
| 500 - Capital Outlay | | | | | | | | |
| 540 Depreciable Equipment | 67,027 | 249,201 | | 100,000 | | - | - | - |
| 550 Depreciable Technology | - | 654,615 | | 205,000 | | 280,000 | 280,000 | 280,000 |
| 590 Other Capital Outlay | 698,330 | 77,690 | | - | | - | - | - |
| Total Capital Outlay | 765,357 | 981,506 | | 305,000 | | 280,000 | 280,000 | 280,000 |

Special Revenue Fund

Requirements by Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|----------------------------|-------------------|-------------------|--------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 600 - Other Objects | | | | | | | | |
| 640 Dues and Fees | 30,668 | 32,044 | | 19,100 | | 45,300 | 45,300 | 45,300 |
| 690 Grant Indirect Charges | 940,066 | 812,985 | | 1,065,870 | | 739,556 | 739,556 | 739,556 |
| Total Other Objects | 970,734 | 845,029 | | 1,084,970 | | 784,856 | 784,856 | 784,856 |
| 700 - Transfers | | | | | | | | |
| 710 Fund Modifications | - | - | | 2,500 | | - | - | - |
| 720 Transits | 19,386,155 | 16,439,074 | | 22,102,824 | | 22,548,273 | 22,548,273 | 22,548,273 |
| Total Transfers | 19,386,155 | 16,439,074 | | 22,105,324 | | 22,548,273 | 22,548,273 | 22,548,273 |
| TOTAL REQUIREMENTS | 36,981,247 | 33,598,328 | 85.43 | 39,965,000 | 79.38 | 41,554,998 | 41,554,998 | 41,554,998 |

Special Revenue Fund

Requirements by Function

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|----------------------------------------------------------------------------------------------------|-------------------|-------------------|--------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 1000 - Instruction | | | | | | | | |
| 1111 Elementary, K-5 or K-6 | - | 37,211 | - | - | - | - | - | - |
| 1121 Middle/Junior High School Programs | - | 2,161 | - | - | - | - | - | - |
| 1140 Pre-Kindergarten Programs | 767 | - | - | - | - | - | - | - |
| 1220 Restrictive Programs for Students with Disabilities | 486,733 | 496,576 | 3.40 | 1,096,214 | 6.10 | 1,417,073 | 1,417,073 | 1,417,073 |
| 1250 Less Restrictive Programs for Students with Disabilities | 1,385,315 | 1,582,246 | 8.00 | 1,265,303 | 9.00 | 1,427,200 | 1,427,200 | 1,427,200 |
| 1280 Alternative Education | - | 6,261 | 2.00 | 162,500 | - | - | - | - |
| 1293 Migrant Education | 721,057 | 674,918 | 0.50 | 148,750 | 0.80 | 392,228 | 392,228 | 392,228 |
| 1294 Youth Corrections Education | 501,195 | 419,884 | 3.20 | 569,352 | 3.00 | 482,696 | 482,696 | 482,696 |
| 1400 Summer School Programs | 2,090 | 33,002 | 0.05 | 10,716 | 0.05 | 20,000 | 20,000 | 20,000 |
| Total Instruction | 3,097,157 | 3,252,258 | 17.15 | 3,252,835 | 18.95 | 3,739,197 | 3,739,197 | 3,739,197 |
| 2000 - Support Services | | | | | | | | |
| 2110 Attendance and Social Work Services | 881,112 | 814,781 | 7.50 | 867,250 | 4.61 | 532,772 | 532,772 | 532,772 |
| 2120 Guidance Services | 897,273 | 1,029,380 | 1.70 | 325,060 | 1.50 | 242,569 | 242,569 | 242,569 |
| 2130 Health Services | 21,091 | 54,230 | - | 55,000 | - | 53,000 | 53,000 | 53,000 |
| 2150 Speech Pathology and Audiology Services | 7,274 | - | - | 3,000 | 0.50 | 80,293 | 80,293 | 80,293 |
| 2190 Service Direction, Student Support Services | 128,957 | 178,619 | 0.58 | 179,248 | 1.30 | 346,507 | 346,507 | 346,507 |
| 2210 Improvement of Instruction Services | 5,349,770 | 4,586,035 | 19.63 | 5,863,092 | 15.37 | 6,870,453 | 6,870,453 | 6,870,453 |
| 2240 Instructional Staff Development | 3,581,605 | 3,409,294 | 9.43 | 3,728,371 | 8.75 | 3,539,434 | 3,539,434 | 3,539,434 |
| 2540 Operation and Maintenance of Plant Services | 763,749 | 329,294 | - | 110,000 | - | - | - | - |
| 2550 Student Transportation Services | 5,729 | - | - | - | - | - | - | - |
| 2620 Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services | 41,658 | 125 | - | - | - | - | - | - |
| 2640 Staff Services | 171,385 | 17,925 | - | 74,284 | - | 47,500 | 47,500 | 47,500 |
| 2660 Technology Services | 259,864 | 830,656 | 1.00 | 366,536 | - | 355,000 | 355,000 | 355,000 |
| 2680 Interpretation and Translation Services | 2,325,014 | 2,596,694 | 28.44 | 2,960,000 | 28.40 | 3,120,000 | 3,120,000 | 3,120,000 |
| Total Support Services | 14,434,480 | 13,847,033 | 68.28 | 14,531,841 | 60.43 | 15,187,528 | 15,187,528 | 15,187,528 |
| 3000 - Enterprise and Community Services | | | | | | | | |
| 3100 Food Services | 63,455 | 59,963 | - | 75,000 | - | 80,000 | 80,000 | 80,000 |
| Total Enterprise and Community Services | 63,455 | 59,963 | - | 75,000 | - | 80,000 | 80,000 | 80,000 |
| 5000 - Other Uses | | | | | | | | |
| 5200 Transfers of Funds | - | - | - | 2,500 | - | - | - | - |
| 5300 Apportionment of Funds by ESD | 19,386,155 | 16,439,074 | - | 22,102,824 | - | 22,548,273 | 22,548,273 | 22,548,273 |
| Total Other Uses | 19,386,155 | 16,439,074 | - | 22,105,324 | - | 22,548,273 | 22,548,273 | 22,548,273 |
| TOTAL REQUIREMENTS | 36,981,247 | 33,598,328 | 85.43 | 39,965,000 | 79.38 | 41,554,998 | 41,554,998 | 41,554,998 |

Special Revenue Fund

Requirements by Function / Object

| | 2022-23 | 2023-24 | 2024-25 | | 2025-26 Budget | | | |
|-------------------------------------------------------------------|-------------------|-------------------|---------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | Actual | Actual | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 1220 - Restrictive Programs for Students with Disabilities | | | | | | | | |
| 111 Licensed Salaries | 2,666,008 | 2,899,139 | 40.13 | 2,861,425 | 37.60 | 2,727,045 | 2,727,045 | 2,727,045 |
| 112 Classified Salaries | 2,832,375 | 3,789,144 | 118.94 | 4,051,233 | 115.69 | 4,116,469 | 4,116,469 | 4,116,469 |
| 121 Substitutes - Licensed | 4,875 | 8,589 | - | - | - | - | - | - |
| 122 Substitutes - Classified | 603 | 48,285 | - | - | - | - | - | - |
| 123 Temporary - Licensed | - | 23,767 | - | - | - | 10,000 | 10,000 | 10,000 |
| 124 Temporary - Classified | 7,352 | 5,829 | - | - | - | 35,000 | 35,000 | 35,000 |
| 130 Additional Salary | 3,900 | 4,713 | - | 77,990 | - | 153,038 | 153,038 | 153,038 |
| 210 Public Employees Retirement System | 1,414,099 | 1,787,564 | - | 2,097,916 | - | 2,528,428 | 2,528,428 | 2,528,428 |
| 220 Social Security Administration | 414,652 | 502,301 | - | 619,768 | - | 538,679 | 538,679 | 538,679 |
| 230 Other Required Payroll Costs | 78,637 | 54,360 | - | 83,572 | - | 84,188 | 84,188 | 84,188 |
| 240 Contractual Employee Benefits | 1,793,492 | 1,788,972 | - | 1,975,153 | - | 1,820,694 | 1,820,694 | 1,820,694 |
| 310 Instructional, Professional and Technical Services | 2,025,534 | 1,549,667 | - | 1,078,700 | - | 1,372,595 | 1,372,595 | 1,372,595 |
| 320 Property Services | 127,761 | 88,849 | - | 85,700 | - | 152,800 | 152,800 | 152,800 |
| 330 Student Transportation Services | - | 67 | - | - | - | - | - | - |
| 340 Travel | 9,097 | 4,342 | - | 3,900 | - | 8,350 | 8,350 | 8,350 |
| 350 Communication | 32,702 | 85,236 | - | 73,750 | - | 43,200 | 43,200 | 43,200 |
| 380 Non-Instructional Professional and Technical Services | 17,619 | 2,249 | - | 1,000 | - | 12,100 | 12,100 | 12,100 |
| 410 Consumable Supplies and Materials | 65,600 | 90,485 | - | 96,100 | - | 88,499 | 88,499 | 88,499 |
| 420 Textbooks | 17,914 | 17,377 | - | 21,000 | - | - | - | - |
| 430 Library Books | 80 | - | - | - | - | - | - | - |
| 460 Non-Consumable Items | 97,416 | 52,492 | - | 47,000 | - | 45,000 | 45,000 | 45,000 |
| 470 Computer Software | 59,556 | 66,726 | - | 61,500 | - | 79,250 | 79,250 | 79,250 |
| 480 Computer Hardware | 42,161 | 21,215 | - | 20,000 | - | 5,000 | 5,000 | 5,000 |
| 640 Dues and Fees | 2,873 | 762 | - | 1,100 | - | - | - | - |
| Total Restrictive Programs for Students with Disabilities | 11,714,304 | 12,892,130 | 159.07 | 13,256,808 | 153.29 | 13,820,334 | 13,820,334 | 13,820,334 |
| 1280 - Alternative Education | | | | | | | | |
| 111 Licensed Salaries | - | - | - | - | 1.00 | 74,308 | 74,308 | 74,308 |
| 112 Classified Salaries | - | - | - | - | 1.00 | 41,516 | 41,516 | 41,516 |
| 210 Public Employees Retirement System | - | - | - | - | - | 41,442 | 41,442 | 41,442 |
| 220 Social Security Administration | - | - | - | - | - | 8,861 | 8,861 | 8,861 |
| 230 Other Required Payroll Costs | - | - | - | - | - | 1,373 | 1,373 | 1,373 |
| 240 Contractual Employee Benefits | - | - | - | - | - | 16,913 | 16,913 | 16,913 |
| 310 Instructional, Professional and Technical Services | - | - | - | - | - | 83,527 | 83,527 | 83,527 |
| 320 Property Services | - | - | - | - | - | 4,000 | 4,000 | 4,000 |
| 340 Travel | - | - | - | - | - | 1,000 | 1,000 | 1,000 |
| 350 Communication | - | - | - | - | - | 4,050 | 4,050 | 4,050 |
| 410 Consumable Supplies and Materials | - | - | - | - | - | 23,501 | 23,501 | 23,501 |
| 460 Non-Consumable Items | - | - | - | - | - | 1,000 | 1,000 | 1,000 |
| 470 Computer Software | - | - | - | - | - | 2,500 | 2,500 | 2,500 |
| Total Alternative Education | - | - | - | - | 2.00 | 303,990 | 303,990 | 303,990 |
| 1299 - Other Programs | | | | | | | | |
| 112 Classified Salaries | 18,623 | 13,945 | 0.30 | 20,099 | 0.30 | 20,804 | 20,804 | 20,804 |
| 124 Temporary - Classified | 3,331 | 587 | - | - | - | - | - | - |
| 210 Public Employees Retirement System | 6,853 | 4,349 | - | 5,973 | - | 7,444 | 7,444 | 7,444 |
| 220 Social Security Administration | 1,644 | 1,095 | - | 1,538 | - | 1,592 | 1,592 | 1,592 |
| 230 Other Required Payroll Costs | 219 | 172 | - | 239 | - | 247 | 247 | 247 |
| 240 Contractual Employee Benefits | 2,736 | 1,859 | - | 2,550 | - | 2,538 | 2,538 | 2,538 |
| 320 Property Services | 129 | 178 | - | 200 | - | 200 | 200 | 200 |

Special Revenue Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------------------|-------------------|-------------------|-------------|------------------|----------------|------------------|------------------|------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 330 Student Transportation Services | - | 150 | | - | | - | - | - |
| 340 Travel | 19,072 | 16,720 | | 15,100 | | 9,000 | 9,000 | 9,000 |
| 350 Communication | 5,960 | 8,958 | | 12,350 | | 13,500 | 13,500 | 13,500 |
| 380 Non-Instructional Professional and Technical Services | 110 | - | | - | | - | - | - |
| 410 Consumable Supplies and Materials | 5,874 | 1,986 | | 27,949 | | 26,750 | 26,750 | 26,750 |
| 420 Textbooks | 448 | - | | - | | - | - | - |
| 460 Non-Consumable Items | 19,704 | 38,081 | | 17,000 | | 5,000 | 5,000 | 5,000 |
| 470 Computer Software | 5,646 | 4,742 | | 3,500 | | 4,450 | 4,450 | 4,450 |
| 480 Computer Hardware | 2,370 | 4,379 | | 5,000 | | - | - | - |
| 640 Dues and Fees | 229 | 96 | | - | | - | - | - |
| 690 Grant Indirect Charges | 113,122 | 172,417 | | - | | 50,000 | 50,000 | 50,000 |
| Total Less Restrictive Programs for Students with Disabilities | 1,385,315 | 1,582,246 | 8.00 | 1,265,303 | 9.00 | 1,427,200 | 1,427,200 | 1,427,200 |
| 1280 - Alternative Education | | | | | | | | |
| 111 Licensed Salaries | - | - | 1.00 | 56,736 | - | - | - | - |
| 112 Classified Salaries | - | 4,353 | 1.00 | 36,406 | - | - | - | - |
| 210 Public Employees Retirement System | - | 213 | | 28,716 | | - | - | - |
| 220 Social Security Administration | - | 307 | | 8,510 | | - | - | - |
| 230 Other Required Payroll Costs | - | 51 | | 1,110 | | - | - | - |
| 240 Contractual Employee Benefits | - | 1,336 | | 26,667 | | - | - | - |
| 410 Consumable Supplies and Materials | - | - | | 4,356 | | - | - | - |
| Total Alternative Education | - | 6,261 | 2.00 | 162,500 | - | - | - | - |
| 1293 - Migrant Education | | | | | | | | |
| 111 Licensed Salaries | 1,315 | - | - | - | - | - | - | - |
| 112 Classified Salaries | 25,448 | 91,821 | 0.50 | 41,884 | 0.50 | 43,350 | 43,350 | 43,350 |
| 113 Administrators | 114,490 | 91,481 | - | - | 0.30 | 48,188 | 48,188 | 48,188 |
| 123 Temporary - Licensed | 86,171 | 103,035 | - | - | - | - | - | - |
| 124 Temporary - Classified | 19,003 | 40,205 | - | - | - | - | - | - |
| 130 Additional Salary | - | - | | 838 | | 871 | 871 | 871 |
| 210 Public Employees Retirement System | 54,648 | 80,527 | | 12,697 | | 33,064 | 33,064 | 33,064 |
| 220 Social Security Administration | 18,561 | 24,763 | | 3,268 | | 7,069 | 7,069 | 7,069 |
| 230 Other Required Payroll Costs | 3,727 | 4,358 | | 516 | | 3,262 | 3,262 | 3,262 |
| 240 Contractual Employee Benefits | 26,709 | 26,786 | | 4,275 | | 13,945 | 13,945 | 13,945 |
| 310 Instructional, Professional and Technical Services | 85,035 | 32,099 | | - | | 200,000 | 200,000 | 200,000 |
| 320 Property Services | 28,414 | 15,612 | | 4,500 | | 2,150 | 2,150 | 2,150 |
| 330 Student Transportation Services | 26,998 | 84,355 | | - | | - | - | - |
| 340 Travel | 15,420 | 20,007 | | 5,000 | | 1,200 | 1,200 | 1,200 |
| 350 Communication | 11,571 | 15,696 | | 5,250 | | 4,100 | 4,100 | 4,100 |
| 380 Non-Instructional Professional and Technical Services | 60,887 | 4,782 | | - | | - | - | - |
| 410 Consumable Supplies and Materials | 75,464 | 18,439 | | 9,753 | | 35,027 | 35,027 | 35,027 |
| 420 Textbooks | 28,886 | 7,640 | | 10,000 | | - | - | - |
| 460 Non-Consumable Items | - | 34 | | - | | - | - | - |
| 470 Computer Software | 2,886 | 4,500 | | 5,000 | | - | - | - |
| 640 Dues and Fees | 1,565 | 13 | | - | | - | - | - |

Special Revenue Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|--------------|------------------|----------------|------------------|------------------|------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 690 Grant Indirect Charges | 33,858 | 8,766 | | 45,770 | | - | - | - |
| Total Migrant Education | 721,057 | 674,918 | 0.50 | 148,750 | 0.80 | 392,228 | 392,228 | 392,228 |
| 1294 - Youth Corrections Education | | | | | | | | |
| 111 Licensed Salaries | 252,001 | 252,949 | 3.20 | 289,891 | 3.00 | 276,355 | 276,355 | 276,355 |
| 130 Additional Salary | - | - | | 3,600 | | 6,000 | 6,000 | 6,000 |
| 210 Public Employees Retirement System | 58,564 | 77,683 | | 90,477 | | 104,175 | 104,175 | 104,175 |
| 220 Social Security Administration | 19,495 | 19,718 | | 26,682 | | 21,600 | 21,600 | 21,600 |
| 230 Other Required Payroll Costs | 4,012 | 2,960 | | 3,439 | | 3,333 | 3,333 | 3,333 |
| 240 Contractual Employee Benefits | 63,624 | 49,138 | | 57,865 | | 45,936 | 45,936 | 45,936 |
| 310 Instructional, Professional and Technical Services | 79,439 | - | | - | | - | - | - |
| 320 Property Services | 622 | 711 | | 700 | | 2,200 | 2,200 | 2,200 |
| 340 Travel | 92 | 3 | | - | | - | - | - |
| 350 Communication | 535 | 624 | | 800 | | - | - | - |
| 380 Non-Instructional Professional and Technical Services | 36 | - | | - | | - | - | - |
| 410 Consumable Supplies and Materials | 4,562 | 4,809 | | 85,798 | | 17,598 | 17,598 | 17,598 |
| 420 Textbooks | 667 | - | | - | | - | - | - |
| 460 Non-Consumable Items | 6,646 | 741 | | 1,000 | | - | - | - |
| 470 Computer Software | 375 | 712 | | 1,000 | | 3,000 | 3,000 | 3,000 |
| 480 Computer Hardware | 8,811 | 274 | | - | | 2,500 | 2,500 | 2,500 |
| 690 Grant Indirect Charges | 1,714 | 9,561 | | 8,100 | | - | - | - |
| Total Youth Corrections Education | 501,195 | 419,884 | 3.20 | 569,352 | 3.00 | 482,696 | 482,696 | 482,696 |
| 1400 - Summer School Programs | | | | | | | | |
| 112 Classified Salaries | - | 2,129 | 0.05 | 3,819 | 0.05 | 3,655 | 3,655 | 3,655 |
| 123 Temporary - Licensed | - | 9,500 | | - | | - | - | - |
| 124 Temporary - Classified | - | 8,470 | | - | | - | - | - |
| 210 Public Employees Retirement System | - | 2,948 | | 1,135 | | 1,308 | 1,308 | 1,308 |
| 220 Social Security Administration | - | 1,538 | | 292 | | 280 | 280 | 280 |
| 230 Other Required Payroll Costs | - | 238 | | 45 | | 43 | 43 | 43 |
| 240 Contractual Employee Benefits | - | 262 | | 425 | | 423 | 423 | 423 |
| 310 Instructional, Professional and Technical Services | - | 3,200 | | - | | - | - | - |
| 330 Student Transportation Services | - | 640 | | - | | - | - | - |
| 340 Travel | - | 138 | | - | | 300 | 300 | 300 |
| 380 Non-Instructional Professional and Technical Services | - | - | | - | | 4,000 | 4,000 | 4,000 |
| 410 Consumable Supplies and Materials | 2,090 | 3,942 | | 5,000 | | 9,992 | 9,992 | 9,992 |
| Total Summer School Programs | 2,090 | 33,002 | 0.05 | 10,716 | 0.05 | 20,000 | 20,000 | 20,000 |
| Total Instruction | 3,097,157 | 3,252,258 | 17.15 | 3,252,835 | 18.95 | 3,739,197 | 3,739,197 | 3,739,197 |
| 2110 - Attendance and Social Work Services | | | | | | | | |
| 111 Licensed Salaries | 2,602 | 43,797 | 1.00 | 70,816 | - | - | - | - |
| 112 Classified Salaries | 458,546 | 375,577 | 6.50 | 411,752 | 4.61 | 289,427 | 289,427 | 289,427 |
| 123 Temporary - Licensed | 15,251 | 19,309 | - | - | - | - | - | - |
| 130 Additional Salary | - | - | | 12,625 | | 5,817 | 5,817 | 5,817 |
| 210 Public Employees Retirement System | 128,475 | 129,298 | | 149,112 | | 107,888 | 107,888 | 107,888 |
| 220 Social Security Administration | 35,981 | 32,617 | | 43,219 | | 22,586 | 22,586 | 22,586 |
| 230 Other Required Payroll Costs | 7,517 | 5,105 | | 6,072 | | 5,735 | 5,735 | 5,735 |

Special Revenue Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|-------------|----------------|----------------|----------------|----------------|----------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 240 Contractual Employee Benefits | 69,541 | 84,263 | | 99,646 | | 60,931 | 60,931 | 60,931 |
| 310 Instructional, Professional and Technical Services | 6,750 | 1,483 | | 1,000 | | - | - | - |
| 320 Property Services | 315 | 14,156 | | 15,000 | | 4,150 | 4,150 | 4,150 |
| 340 Travel | 32,768 | 6,540 | | 7,500 | | 100 | 100 | 100 |
| 350 Communication | 7,622 | 5,257 | | 3,500 | | 5,200 | 5,200 | 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 | 6,000 | 6,000 |
| 420 Textbooks | 17,057 | 583 | | 1,000 | | - | - | - |
| 460 Non-Consumable Items | 2,407 | - | | - | | - | - | - |
| 470 Computer Software | 12,483 | 9,599 | | 1,000 | | 2,500 | 2,500 | 2,500 |
| 480 Computer Hardware | 4,495 | 339 | | - | | 2,500 | 2,500 | 2,500 |
| 640 Dues and Fees | 1,573 | - | | - | | 500 | 500 | 500 |
| 690 Grant Indirect Charges | 41,944 | 27,846 | | 42,000 | | 19,440 | 19,440 | 19,440 |
| Total Attendance and Social Work Services | 881,112 | 814,781 | 7.50 | 867,250 | 4.61 | 532,772 | 532,772 | 532,772 |
| 2120 - Guidance Services | | | | | | | | |
| 111 Licensed Salaries | 155,098 | 83,133 | 1.00 | 71,032 | 1.50 | 144,298 | 144,298 | 144,298 |
| 112 Classified Salaries | 98,873 | 121,974 | - | - | - | - | - | - |
| 113 Administrators | 3,888 | 3,745 | 0.70 | 93,087 | - | - | - | - |
| 210 Public Employees Retirement System | 62,939 | 56,517 | | 50,793 | | 51,630 | 51,630 | 51,630 |
| 220 Social Security Administration | 19,520 | 15,515 | | 13,939 | | 11,039 | 11,039 | 11,039 |
| 230 Other Required Payroll Costs | 4,226 | 2,457 | | 1,928 | | 1,694 | 1,694 | 1,694 |
| 240 Contractual Employee Benefits | 48,943 | 46,184 | | 24,422 | | 17,659 | 17,659 | 17,659 |
| 310 Instructional, Professional and Technical Services | 268,062 | 345,982 | | - | | 750 | 750 | 750 |
| 320 Property Services | - | - | | - | | 600 | 600 | 600 |
| 340 Travel | 2,321 | 1,172 | | 10,000 | | 950 | 950 | 950 |
| 350 Communication | 1,098 | 6,399 | | 200 | | 25 | 25 | 25 |
| 374 Other Tuition | 10,012 | - | | - | | - | - | - |
| 380 Non-Instructional Professional and Technical Services | 70,357 | 390 | | - | | - | - | - |
| 410 Consumable Supplies and Materials | 5,142 | 122,987 | | 42,658 | | 5,319 | 5,319 | 5,319 |
| 460 Non-Consumable Items | 18,835 | 115,337 | | - | | - | - | - |
| 470 Computer Software | - | 6,414 | | - | | - | - | - |
| 480 Computer Hardware | 16,007 | 21,124 | | - | | - | - | - |
| 540 Depreciable Equipment | 67,027 | - | | - | | - | - | - |
| 640 Dues and Fees | 409 | - | | - | | - | - | - |
| 690 Grant Indirect Charges | 44,518 | 80,050 | | 17,000 | | 8,606 | 8,606 | 8,606 |
| Total Guidance Services | 897,273 | 1,029,380 | 1.70 | 325,060 | 1.50 | 242,569 | 242,569 | 242,569 |
| 2130 - Health Services | | | | | | | | |
| 111 Licensed Salaries | (131) | 27,165 | - | - | - | - | - | - |
| 112 Classified Salaries | 7,274 | 2,640 | - | - | - | - | - | - |
| 210 Public Employees Retirement System | 2,070 | 7,883 | | - | | - | - | - |
| 220 Social Security Administration | 552 | 2,146 | | - | | - | - | - |
| 230 Other Required Payroll Costs | 101 | 448 | | - | | - | - | - |
| 240 Contractual Employee Benefits | 1,391 | 5,272 | | - | | - | - | - |

Special Revenue Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|-------------|----------------|----------------|----------------|----------------|----------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 310 Instructional, Professional and Technical Services | - | 2,075 | | 35,000 | | 40,000 | 40,000 | 40,000 |
| 340 Travel | 230 | - | | - | | - | - | - |
| 410 Consumable Supplies and Materials | 1,385 | 1,351 | | 18,000 | | 13,000 | 13,000 | 13,000 |
| 460 Non-Consumable Items | 8,219 | - | | - | | - | - | - |
| 640 Dues and Fees | - | 5,250 | | - | | - | - | - |
| 690 Grant Indirect Charges | - | - | | 2,000 | | - | - | - |
| Total Health Services | 21,091 | 54,230 | - | 55,000 | - | 53,000 | 53,000 | 53,000 |
| 2150 - Speech Pathology and Audiology Services | | | | | | | | |
| 111 Licensed Salaries | - | - | - | - | 0.50 | 52,183 | 52,183 | 52,183 |
| 210 Public Employees Retirement System | - | - | - | - | | 18,671 | 18,671 | 18,671 |
| 220 Social Security Administration | - | - | - | - | | 3,992 | 3,992 | 3,992 |
| 230 Other Required Payroll Costs | - | - | - | - | | 611 | 611 | 611 |
| 240 Contractual Employee Benefits | - | - | - | - | | 4,835 | 4,835 | 4,835 |
| 410 Consumable Supplies and Materials | 73 | - | - | - | | - | - | - |
| 460 Non-Consumable Items | 6,821 | - | - | 3,000 | | - | - | - |
| 470 Computer Software | 380 | - | - | - | | - | - | - |
| Total Speech Pathology and Audiology Services | 7,274 | - | - | 3,000 | 0.50 | 80,293 | 80,293 | 80,293 |
| 2190 - Service Direction, Student Support Services | | | | | | | | |
| 112 Classified Salaries | - | - | - | - | 0.50 | 22,329 | 22,329 | 22,329 |
| 113 Administrators | 49,589 | 92,767 | 0.55 | 78,638 | 0.70 | 108,718 | 108,718 | 108,718 |
| 114 Managerial - Classified | 1,830 | - | 0.03 | 1,866 | 0.10 | 8,071 | 8,071 | 8,071 |
| 210 Public Employees Retirement System | 15,816 | 28,941 | - | 25,309 | - | 52,757 | 52,757 | 52,757 |
| 220 Social Security Administration | 3,909 | 7,078 | - | 6,218 | - | 10,643 | 10,643 | 10,643 |
| 230 Other Required Payroll Costs | 818 | 1,067 | - | 942 | - | 1,635 | 1,635 | 1,635 |
| 240 Contractual Employee Benefits | 7,048 | 16,537 | - | 9,774 | - | 31,646 | 31,646 | 31,646 |
| 320 Property Services | 4,979 | 4,290 | - | 4,400 | - | 11,100 | 11,100 | 11,100 |
| 340 Travel | 213 | 912 | - | 600 | - | 5,000 | 5,000 | 5,000 |
| 350 Communication | - | 537 | - | 500 | - | - | - | - |
| 380 Non-Instructional Professional and Technical Services | - | 13,080 | - | - | - | 35,000 | 35,000 | 35,000 |
| 460 Non-Consumable Items | - | - | - | - | - | 2,000 | 2,000 | 2,000 |
| 470 Computer Software | - | 232 | - | - | - | 500 | 500 | 500 |
| 640 Dues and Fees | - | - | - | - | - | 1,000 | 1,000 | 1,000 |
| 690 Grant Indirect Charges | 44,755 | 13,177 | - | 51,000 | - | 56,108 | 56,108 | 56,108 |
| Total Service Direction, Student Support Services | 128,957 | 178,619 | 0.58 | 179,248 | 1.30 | 346,507 | 346,507 | 346,507 |
| 2210 - Improvement of Instruction Services | | | | | | | | |
| 111 Licensed Salaries | 867,456 | 876,168 | 10.63 | 1,012,485 | 7.00 | 722,102 | 722,102 | 722,102 |
| 112 Classified Salaries | 292,849 | 326,049 | 6.10 | 369,938 | 6.47 | 418,159 | 418,159 | 418,159 |
| 113 Administrators | 274,398 | 457,601 | 2.40 | 339,107 | 1.90 | 288,374 | 288,374 | 288,374 |
| 114 Managerial - Classified | 63,190 | 63,761 | 0.50 | 37,313 | - | - | - | - |
| 123 Temporary - Licensed | 267,183 | 36,970 | - | - | - | - | - | - |
| 124 Temporary - Classified | 24,731 | 6,980 | - | - | - | - | - | - |
| 130 Additional Salary | - | - | - | 23,400 | - | 31,047 | 31,047 | 31,047 |
| 210 Public Employees Retirement System | 475,988 | 522,008 | - | 548,185 | - | 533,523 | 533,523 | 533,523 |
| 220 Social Security Administration | 135,473 | 133,905 | - | 156,662 | - | 111,666 | 111,666 | 111,666 |
| 230 Other Required Payroll Costs | 40,197 | 20,317 | - | 21,097 | - | 17,258 | 17,258 | 17,258 |
| 240 Contractual Employee Benefits | 238,462 | 267,960 | - | 308,248 | - | 221,960 | 221,960 | 221,960 |

Special Revenue Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|--------------|------------------|----------------|------------------|------------------|------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 310 Instructional, Professional and Technical Services | 873,955 | 532,509 | | 1,130,000 | | 3,513,393 | 3,513,393 | 3,513,393 |
| 320 Property Services | 8,974 | 13,543 | | 5,200 | | 27,650 | 27,650 | 27,650 |
| 330 Student Transportation Services | 2,222 | 2,890 | | - | | - | - | - |
| 340 Travel | 175,668 | 137,414 | | 93,200 | | 93,100 | 93,100 | 93,100 |
| 350 Communication | 21,718 | 12,183 | | 2,800 | | 1,170 | 1,170 | 1,170 |
| 374 Other Tuition | 22,616 | 13,675 | | - | | - | - | - |
| 380 Non-Instructional Professional and Technical Services | 551,863 | 319,149 | | 195,000 | | 273,150 | 273,150 | 273,150 |
| 410 Consumable Supplies and Materials | 339,109 | 364,613 | | 820,646 | | 218,894 | 218,894 | 218,894 |
| 420 Textbooks | 9,509 | 1,744 | | 10,000 | | - | - | - |
| 430 Library Books | 11,219 | - | | - | | - | - | - |
| 440 Periodicals | - | 25 | | - | | - | - | - |
| 460 Non-Consumable Items | 97,748 | 7,244 | | 164,559 | | 32,000 | 32,000 | 32,000 |
| 470 Computer Software | 193,589 | 214,407 | | 191,000 | | 17,950 | 17,950 | 17,950 |
| 480 Computer Hardware | 49,607 | 6,833 | | 10,903 | | 5,000 | 5,000 | 5,000 |
| 640 Dues and Fees | 25,906 | 13,961 | | 11,100 | | 30,300 | 30,300 | 30,300 |
| 690 Grant Indirect Charges | 286,140 | 234,127 | | 412,250 | | 313,760 | 313,760 | 313,760 |
| Total Improvement of Instruction Services | 5,349,770 | 4,586,035 | 19.63 | 5,863,092 | 15.37 | 6,870,453 | 6,870,453 | 6,870,453 |
| 2240 - Instructional Staff Development | | | | | | | | |
| 111 Licensed Salaries | 498,138 | 437,618 | 4.00 | 390,204 | 3.50 | 341,732 | 341,732 | 341,732 |
| 112 Classified Salaries | 185,054 | 246,478 | 4.13 | 269,202 | 3.95 | 281,377 | 281,377 | 281,377 |
| 113 Administrators | - | 140,595 | 1.00 | 132,109 | 1.30 | 199,589 | 199,589 | 199,589 |
| 123 Temporary - Licensed | 231,718 | 275,141 | 0.30 | 289,633 | - | 200,000 | 200,000 | 200,000 |
| 124 Temporary - Classified | 135,030 | 11,855 | - | 150,000 | - | 100,000 | 100,000 | 100,000 |
| 130 Additional Salary | - | - | - | 3,600 | - | 6,000 | 6,000 | 6,000 |
| 210 Public Employees Retirement System | 282,699 | 322,870 | - | 377,135 | - | 413,410 | 413,410 | 413,410 |
| 220 Social Security Administration | 78,977 | 82,513 | - | 108,257 | - | 86,345 | 86,345 | 86,345 |
| 230 Other Required Payroll Costs | 16,989 | 12,916 | - | 14,589 | - | 31,066 | 31,066 | 31,066 |
| 240 Contractual Employee Benefits | 152,315 | 178,090 | - | 167,888 | - | 168,019 | 168,019 | 168,019 |
| 310 Instructional, Professional and Technical Services | 792,267 | 646,627 | | 475,000 | | 481,000 | 481,000 | 481,000 |
| 320 Property Services | 23,942 | 4,695 | | 4,800 | | 18,450 | 18,450 | 18,450 |
| 340 Travel | 69,673 | 38,519 | | 53,000 | | 56,000 | 56,000 | 56,000 |
| 350 Communication | 5,783 | 5,305 | | 6,700 | | 1,150 | 1,150 | 1,150 |
| 374 Other Tuition | 348,176 | 179,924 | | 425,000 | | 292,721 | 292,721 | 292,721 |
| 380 Non-Instructional Professional and Technical Services | 418,631 | 496,298 | | 500,000 | | 451,000 | 451,000 | 451,000 |
| 410 Consumable Supplies and Materials | 80,908 | 23,322 | | 55,755 | | 83,000 | 83,000 | 83,000 |
| 420 Textbooks | 3,608 | 1,804 | | 2,000 | | 10,000 | 10,000 | 10,000 |
| 460 Non-Consumable Items | 699 | - | | 5,000 | | - | - | - |
| 470 Computer Software | 18,789 | 32,808 | | 40,000 | | 45,610 | 45,610 | 45,610 |
| 480 Computer Hardware | 2,288 | 2,077 | | 5,000 | | - | - | - |
| 640 Dues and Fees | 401 | 3,153 | | 7,000 | | 7,500 | 7,500 | 7,500 |
| 690 Grant Indirect Charges | 235,520 | 266,687 | | 246,500 | | 265,467 | 265,467 | 265,467 |
| Total Instructional Staff Development | 3,581,605 | 3,409,294 | 9.43 | 3,728,371 | 8.75 | 3,539,434 | 3,539,434 | 3,539,434 |
| 2540 - Operation and Maintenance of Plant Services | | | | | | | | |
| 380 Non-Instructional Professional and Technical Services | 65,418 | 2,403 | | 10,000 | | - | - | - |

Special Revenue Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-------------------------------------------------------------------------------------------------------------|-------------------|-------------------|----------|----------------|----------------|---------------|---------------|---------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 480 Computer Hardware | 698,330 | - | | - | | - | - | - |
| 540 Depreciable Equipment | - | 249,201 | | 100,000 | | - | - | - |
| 590 Other Capital Outlay | - | 77,690 | | - | | - | - | - |
| Total Operation and Maintenance of Plant Services | 763,749 | 329,294 | - | 110,000 | - | - | - | - |
| 2550 - Student Transportation Services | | | | | | | | |
| 330 Student Transportation Services | 5,729 | - | | - | | - | - | - |
| Total Student Transportation Services | 5,729 | - | - | - | - | - | - | - |
| 2620 - Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services | | | | | | | | |
| 320 Property Services | 2,071 | - | | - | | - | - | - |
| 340 Travel | 1,798 | 125 | | - | | - | - | - |
| 380 Non-Instructional Professional and Technical Services | 22,542 | - | | - | | - | - | - |
| 410 Consumable Supplies and Materials | 15,247 | - | | - | | - | - | - |
| Total Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services | 41,658 | 125 | - | - | - | - | - | - |
| 2640 - Staff Services | | | | | | | | |
| 123 Temporary - Licensed | - | 2,378 | | - | | - | - | - |
| 124 Temporary - Classified | - | 3,628 | | - | | - | - | - |
| 210 Public Employees Retirement System | - | 1,683 | | - | | - | - | - |
| 220 Social Security Administration | - | 436 | | - | | - | - | - |
| 230 Other Required Payroll Costs | - | 71 | | - | | - | - | - |
| 240 Contractual Employee Benefits | - | 20 | | - | | - | - | - |
| 310 Instructional, Professional and Technical Services | - | - | | 25,000 | | - | - | - |
| 340 Travel | 17,983 | - | | - | | - | - | - |
| 350 Communication | 130,521 | - | | - | | - | - | - |
| 380 Non-Instructional Professional and Technical Services | 19,972 | - | | - | | - | - | - |
| 410 Consumable Supplies and Materials | 2,909 | 1,481 | | 25,000 | | 27,500 | 27,500 | 27,500 |
| 460 Non-Consumable Items | - | 1,992 | | 24,284 | | 20,000 | 20,000 | 20,000 |
| 640 Dues and Fees | - | 6,237 | | - | | - | - | - |
| Total Staff Services | 171,385 | 17,925 | - | 74,284 | - | 47,500 | 47,500 | 47,500 |
| 2660 - Technology Services | | | | | | | | |
| 112 Classified Salaries | 48,879 | 55,260 | 1.00 | 58,760 | - | - | - | - |
| 130 Additional Salary | - | - | - | 1,175 | - | - | - | - |
| 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 | | - | - | - |
| 240 Contractual Employee Benefits | 7,818 | 7,772 | | 8,466 | | - | - | - |
| 310 Instructional, Professional and Technical Services | - | 1,057 | | - | | - | - | - |
| 350 Communication | 75,153 | 50,594 | | - | | - | - | - |
| 460 Non-Consumable Items | - | 1,508 | | - | | - | - | - |
| 470 Computer Software | 113,972 | 10,272 | | 20,000 | | 50,000 | 50,000 | 50,000 |
| 480 Computer Hardware | - | 28,387 | | 50,000 | | 25,000 | 25,000 | 25,000 |

Special Revenue Fund

Requirements by Function / Object (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|--------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 550 Depreciable Technology | - | 654,615 | | 205,000 | | 280,000 | 280,000 | 280,000 |
| Total Technology Services | 259,864 | 830,656 | 1.00 | 366,536 | - | 355,000 | 355,000 | 355,000 |
| 2680 - Interpretation and Translation Services | | | | | | | | |
| 112 Classified Salaries | 1,041,465 | 1,503,714 | 27.94 | 1,573,982 | 28.00 | 1,635,653 | 1,635,653 | 1,635,653 |
| 113 Administrators | 65,725 | 61,528 | 0.50 | 74,671 | 0.40 | 62,474 | 62,474 | 62,474 |
| 130 Additional Salary | 5,200 | 8,800 | - | 23,237 | - | 98,000 | 98,000 | 98,000 |
| 210 Public Employees Retirement System | 294,118 | 437,940 | | 506,857 | | 653,199 | 653,199 | 653,199 |
| 220 Social Security Administration | 84,148 | 118,049 | | 149,449 | | 137,404 | 137,404 | 137,404 |
| 230 Other Required Payroll Costs | 18,296 | 18,705 | | 19,855 | | 21,456 | 21,456 | 21,456 |
| 240 Contractual Employee Benefits | 307,172 | 386,865 | | 408,438 | | 408,839 | 408,839 | 408,839 |
| 310 Instructional, Professional and Technical Services | 2,470 | 800 | | 1,000 | | 2,000 | 2,000 | 2,000 |
| 320 Property Services | 10,725 | 11,850 | | 12,200 | | 13,800 | 13,800 | 13,800 |
| 340 Travel | 2,801 | 6,141 | | 6,000 | | 10,000 | 10,000 | 10,000 |
| 350 Communication | 14,912 | 20,162 | | 20,000 | | 23,000 | 23,000 | 23,000 |
| 380 Non-Instructional Professional and Technical Services | 358,243 | 12,307 | | 10,000 | | 10,000 | 10,000 | 10,000 |
| 410 Consumable Supplies and Materials | 311 | 147 | | 3,312 | | 1,000 | 1,000 | 1,000 |
| 460 Non-Consumable Items | 2,329 | 507 | | 1,000 | | - | - | - |
| 470 Computer Software | 3,685 | 5,024 | | 5,000 | | 12,000 | 12,000 | 12,000 |
| 480 Computer Hardware | 2,568 | 4,154 | | 5,000 | | - | - | - |
| 640 Dues and Fees | 30 | - | | - | | 5,000 | 5,000 | 5,000 |
| 690 Grant Indirect Charges | 110,815 | - | | 140,000 | | 26,175 | 26,175 | 26,175 |
| Total Interpretation and Translation Services | 2,325,014 | 2,596,694 | 28.44 | 2,960,000 | 28.40 | 3,120,000 | 3,120,000 | 3,120,000 |
| Total Support Services | 14,434,480 | 13,847,033 | 68.28 | 14,531,841 | 60.43 | 15,187,528 | 15,187,528 | 15,187,528 |
| 3100 - Food Services | | | | | | | | |
| 380 Non-Instructional Professional and Technical Services | 59,792 | 59,528 | | 69,000 | | 79,000 | 79,000 | 79,000 |
| 450 Food | 3,663 | - | | 5,000 | | - | - | - |
| 640 Dues and Fees | - | 435 | | 1,000 | | 1,000 | 1,000 | 1,000 |
| Total Food Services | 63,455 | 59,963 | - | 75,000 | - | 80,000 | 80,000 | 80,000 |
| Total Enterprise and Community Services | 63,455 | 59,963 | - | 75,000 | - | 80,000 | 80,000 | 80,000 |
| 5200 - Transfers of Funds | | | | | | | | |
| 710 Fund Modifications | - | - | | 2,500 | | - | - | - |
| Total Transfers of Funds | - | - | - | 2,500 | - | - | - | - |
| 5300 - Apportionment of Funds by ESD | | | | | | | | |
| 720 Transits | 19,386,155 | 16,439,074 | | 22,102,824 | | 22,548,273 | 22,548,273 | 22,548,273 |
| Total Apportionment of Funds by ESD | 19,386,155 | 16,439,074 | - | 22,102,824 | - | 22,548,273 | 22,548,273 | 22,548,273 |
| Total Other Uses | 19,386,155 | 16,439,074 | - | 22,105,324 | - | 22,548,273 | 22,548,273 | 22,548,273 |
| TOTAL REQUIREMENTS | 36,981,247 | 33,598,328 | 85.43 | 39,965,000 | 79.38 | 41,554,998 | 41,554,998 | 41,554,998 |

Special Revenue Fund

Requirements by Service Area / Program

| | 2022-23 Actual | 2023-24 Actual | 2024-25 Budget | | 2025-26 Budget | | | |
|--------------------------------------------------------|-------------------|-------------------|----------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Budget | FTE | Proposed | Approved | Adopted |
| Programs for Children with Special Needs | | | | | | | | |
| Child Nutrition Programs | 63,455 | 59,963 | - | 75,000 | - | 80,000 | 80,000 | 80,000 |
| Connected Lane County | - | - | - | - | - | - | - | - |
| Early Intervention / Early Childhood Special Education | 18,567,913 | 15,416,549 | 0.03 | 21,000,000 | 0.03 | 21,000,000 | 21,000,000 | 21,000,000 |
| IDEA Regional Technical Assistance Program | - | 73,272 | 0.30 | 75,000 | 0.30 | 80,000 | 80,000 | 80,000 |
| Juvenile Detention Education Program | 356,457 | 272,645 | 2.30 | 514,000 | 2.70 | 544,000 | 544,000 | 544,000 |
| Martin Luther King, Jr. Education Center | 187,783 | 219,536 | 1.80 | 265,000 | 1.00 | 150,000 | 150,000 | 150,000 |
| Miscellaneous Special Education Grants | 50,250 | 68,016 | - | 67,000 | - | 75,000 | 75,000 | 75,000 |
| Oregon Early Childhood Inclusion Initiative | - | 216,141 | - | 214,000 | - | - | - | - |
| Regional Inclusive Services | 1,497,682 | 1,809,993 | 10.70 | 1,750,000 | 15.65 | 2,500,000 | 2,500,000 | 2,500,000 |
| School Violence Prevention Program | 4,160 | 249,201 | - | 110,000 | - | - | - | - |
| Sign Language Interpreter Services | 2,325,014 | 2,596,694 | 28.45 | 2,960,000 | 28.40 | 3,120,000 | 3,120,000 | 3,120,000 |
| State Hospital Education Program | 144,700 | 150,000 | 1.05 | 184,000 | 1.03 | 200,000 | 200,000 | 200,000 |
| Youth Transition Program | 657,909 | 653,243 | - | - | - | - | - | - |
| Total Programs for Children with Special Needs | 23,855,323 | 21,536,050 | 44.63 | 27,104,000 | 49.10 | 27,749,000 | 27,749,000 | 27,749,000 |
| School Improvement Services | | | | | | | | |
| African American Black Student Success | 1,087,585 | 469,241 | - | - | - | - | - | - |
| Behavioral Health CTE Program | - | - | - | - | - | 55,000 | 55,000 | 55,000 |
| CTE Revitalization: Manufacturing | 236,396 | 46,558 | - | - | - | - | - | - |
| CTE Revitalization: Health Science | 212,608 | - | - | - | - | - | - | - |
| Governor's Emergency Education Relief Fund | 36,397 | 243,951 | 1.50 | 163,000 | - | - | - | - |
| Grow Your Own: Teacher Pathways | 451,257 | 257,097 | 1.13 | 600,000 | 0.65 | 465,000 | 465,000 | 465,000 |
| Health Care Workforce CTE Program | - | - | - | - | - | 362,000 | 362,000 | 362,000 |
| K-8 Data Reasoning & Integration Project | - | 38,802 | - | - | - | - | - | - |
| Latinx Student Success | - | - | - | - | - | 190,000 | 190,000 | 190,000 |
| Lane Career Academy: HOPE Factory | - | 6,261 | 2.00 | 165,000 | - | - | - | - |
| LGBTQ+ Student Success | - | - | - | - | 0.40 | 150,000 | 150,000 | 150,000 |
| Menstrual Dignity Act | 8,460 | 169 | - | 20,000 | - | 10,000 | 10,000 | 10,000 |
| Miscellaneous School Improvement Grants | 159,638 | 155,129 | 0.05 | 125,000 | 0.05 | 275,000 | 275,000 | 275,000 |
| Native Youth Wellness | 174,353 | 318,463 | 2.00 | 529,000 | 2.25 | 450,000 | 450,000 | 450,000 |
| Binational Teacher Exchange Program | 42,191 | 1,275 | - | 45,000 | - | 60,000 | 60,000 | 60,000 |
| BOLI Future Ready Oregon: Construction | 131,008 | 132,949 | - | - | - | - | - | - |
| BOLI Future Ready Oregon: Manufacturing | 3,399 | 464,702 | - | - | - | - | - | - |
| Oregon Math Program | 575,124 | 30,000 | - | - | 0.35 | 200,000 | 200,000 | 200,000 |
| PacificSource System of Care Agile Funding | - | 55,000 | - | - | - | - | - | - |
| Pathways to Apprenticeship: Computer Science | 64,284 | - | - | - | - | - | - | - |
| Perkins | 1,070,631 | 1,059,376 | 1.20 | 1,000,000 | 1.50 | 1,070,000 | 1,070,000 | 1,070,000 |
| Research for Better Teaching | 62,401 | 39,095 | - | 60,000 | - | 95,000 | 95,000 | 95,000 |
| School Safety and Prevention System Specialist | 81,495 | 47,184 | 1.00 | 190,000 | 1.00 | 165,000 | 165,000 | 165,000 |
| Secondary Career Pathways | 22,005 | 8,511 | - | - | - | 18,000 | 18,000 | 18,000 |
| STEM Hub: Backbone | 199,272 | 210,361 | 0.25 | 360,000 | 1.50 | 250,000 | 250,000 | 250,000 |
| STEM Hub: Computer Science | 365,258 | 76,251 | 1.50 | 223,000 | - | - | - | - |
| STEM Hub: Innovation | 151,173 | 28,642 | 0.25 | 300,000 | 0.50 | 225,000 | 225,000 | 225,000 |

Special Revenue Fund

Requirements by Service Area / Program (continued)

| | 2022-23 Actual | 2023-24 Actual | 2024-25 Budget | | 2025-26 Budget | | | |
|---------------------------------------------------------------|-------------------|-------------------|----------------|-------------------|----------------|-------------------|-------------------|-------------------|
| | | | FTE | Budget | FTE | 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 | 1,910,000 | 1,910,000 |
| Team Oregon Build | - | 416,568 | 2.00 | 1,000,000 | - | 230,000 | 230,000 | 230,000 |
| Title I-C: Migrant Education Program | 1,565,706 | 1,411,814 | 8.00 | 1,016,000 | 5.41 | 925,000 | 925,000 | 925,000 |
| Title III: Multilingual Language Learners | 91,079 | 90,774 | 0.23 | 70,000 | 0.20 | 88,000 | 88,000 | 88,000 |
| Title IV-B: 21st Century Community Learning Centers | - | 231,307 | - | - | - | 425,000 | 425,000 | 425,000 |
| Western Regional Educator Network | 2,852,410 | 3,036,684 | 9.00 | 3,110,000 | 8.30 | 2,957,998 | 2,957,998 | 2,957,998 |
| Workforce Ready: Healthcare | - | - | - | - | 0.77 | 875,000 | 875,000 | 875,000 |
| Youth Reengagement Program | 169,542 | - | - | - | - | - | - | - |
| Total School Improvement Services | 11,780,080 | 10,771,890 | 40.80 | 10,976,000 | 30.28 | 11,450,998 | 11,450,998 | 11,450,998 |
| Technology Support | | | | | | | | |
| Infrastructural Technology Equipment | 189,125 | 745,375 | - | 275,000 | - | 355,000 | 355,000 | 355,000 |
| Total Technology Support | 189,125 | 745,375 | - | 275,000 | - | 355,000 | 355,000 | 355,000 |
| Administrative and Support Services | | | | | | | | |
| Elementary and Secondary School Emergency Relief Fund (ESSER) | 1,156,719 | 295,811 | - | - | - | - | - | - |
| Total Administrative and Support Services | 1,156,719 | 295,811 | - | - | - | - | - | - |
| Excess Appropriations | - | - | - | 1,500,000 | - | 2,000,000 | 2,000,000 | 2,000,000 |
| TOTAL REQUIREMENTS | 36,981,247 | 33,349,126 | 85.43 | 39,855,000 | 79.38 | 41,554,998 | 41,554,998 | 41,554,998 |

Debt Service Fund

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



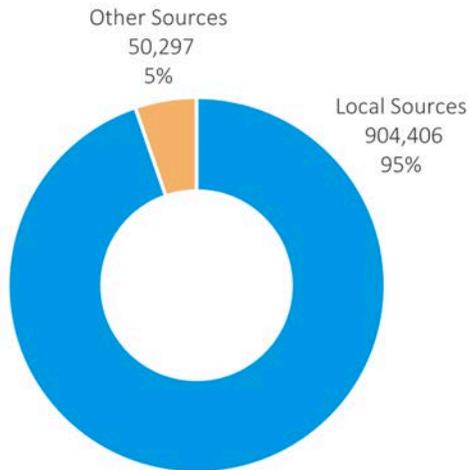
The Lane Career Academy collaboration provides Lane County students with technical education to access high-wage, high-demand jobs. Current programming includes HOPE Factory (construction/manufacturing); future programming to include Emergency Medical Services and Behavioral Health.

Debt Service Fund

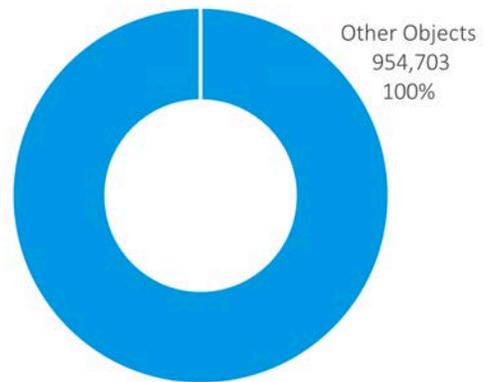
Summary of Resources and Requirements

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

Resources



Requirements



Debt Service Fund

Resources by Source

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|------------------------------------------|-------------------|-------------------|---------|----------------|----------------|----------------|----------------|----------------|
| | | | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 1000 - Revenue from Local Sources | | | | | | | | |
| 1500 Earnings on Investments | 15,265 | 25,326 | | 18,000 | | 18,000 | 18,000 | 18,000 |
| 1970 Services Provided Other Funds | 822,440 | 865,015 | | 855,155 | | 886,406 | 886,406 | 886,406 |
| Total Revenue from Local Sources | 837,705 | 890,341 | | 873,155 | | 904,406 | 904,406 | 904,406 |
| 5000 - Revenue from Other Sources | | | | | | | | |
| 5400 Beginning Fund Balance | 75,581 | 58,720 | | 43,700 | | 50,297 | 50,297 | 50,297 |
| Total Revenue from Other Sources | 75,581 | 58,720 | | 43,700 | | 50,297 | 50,297 | 50,297 |
| | | | | | | | | |
| TOTAL RESOURCES | 913,285 | 949,061 | | 916,855 | | 954,703 | 954,703 | 954,703 |

Debt Service Fund

Requirements by Object

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------|-------------------|-------------------|----------|----------------|----------------|----------------|----------------|----------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 600 - Other Objects | | | | | | | | |
| 610 Redemption of Principal | 615,000 | 680,000 | | 750,000 | | 830,000 | 830,000 | 830,000 |
| 621 Regular Interest | 239,565 | 205,021 | | 166,825 | | 124,698 | 124,698 | 124,698 |
| 640 Dues and Fees | 1 | 1 | | 30 | | 5 | 5 | 5 |
| Total Other Objects | 854,566 | 885,021 | | 916,855 | | 954,703 | 954,703 | 954,703 |
| | | | | | | | | |
| TOTAL REQUIREMENTS | 854,566 | 885,021 | - | 916,855 | - | 954,703 | 954,703 | 954,703 |

Debt Service Fund

Requirements by Function

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|--------------------------------|-------------------|-------------------|----------|----------------|----------------|----------------|----------------|----------------|
| | | | FTE | Proposed | FTE | Proposed | Approved | Adopted |
| 2000 - Support Services | | | | | | | | |
| 2640 Staff Services | 1 | 1 | | 30 | | 5 | 5 | 5 |
| Total Support Services | 1 | 1 | | 30 | | 5 | 5 | 5 |
| 5000 - Other Uses | | | | | | | | |
| 5100 Debt Service | 854,565 | 885,021 | | 916,825 | | 954,698 | 954,698 | 954,698 |
| Total Other Uses | 854,565 | 885,021 | | 916,825 | | 954,698 | 954,698 | 954,698 |
| TOTAL REQUIREMENTS | 854,566 | 885,021 | - | 916,855 | - | 954,703 | 954,703 | 954,703 |

Debt Service Fund

Requirements by Function / Object

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

Capital Projects Fund

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



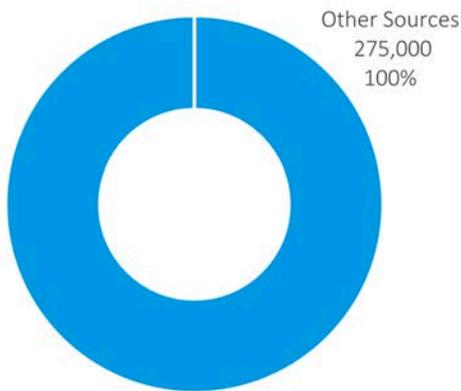
Friends and Fun Camp provided Life Skills students with opportunities to experience swimming, music, art, science, and other social activities specifically tailored to meet their unique needs.

Capital Projects Fund

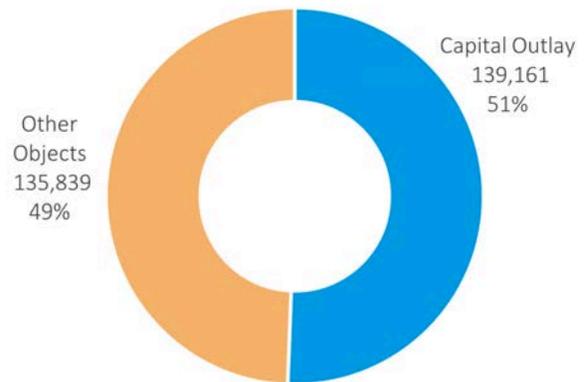
Summary of Resources and Requirements

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|----------------------------|-------------------|-------------------|---------|----------------|----------------|----------------|----------------|----------------|
| | | | FTE | Budget | FTE | Proposed | Approved | Adopted |
| Resources | | | | | | | | |
| 5000 Other Sources | 461,073 | 829,295 | | 285,000 | | 275,000 | 275,000 | 275,000 |
| Total Resources | 461,073 | 829,295 | | 285,000 | | 275,000 | 275,000 | 275,000 |
| Requirements | | | | | | | | |
| 300 Purchased Services | 153,711 | 54,363 | | - | | - | - | - |
| 400 Supplies and Materials | - | 2,478 | | - | | - | - | - |
| 500 Capital Outlay | - | 700,947 | | 148,914 | | 139,161 | 139,161 | 139,161 |
| 600 Other Objects | 63,067 | 71,507 | | 136,086 | | 135,839 | 135,839 | 135,839 |
| Total Requirements | 216,778 | 829,295 | | 285,000 | | 275,000 | 275,000 | 275,000 |
| ENDING FUND BALANCE | 244,295 | - | | - | | - | - | - |

Resources



Requirements



Capital Projects Fund

Resources by Source

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

Capital Projects Fund

Requirements by Object

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|----------|----------------|----------------|----------------|----------------|----------------|
| | | | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 300 - Purchased Services | | | | | | | | |
| 320 Property Services | 125,338 | 18,854 | | - | | - | - | - |
| 380 Non-Instructional Professional and Technical Services | 28,372 | 35,509 | | - | | - | - | - |
| 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 | | - | | 139,161 | 139,161 | 139,161 |
| Total Capital Outlay | - | 700,947 | | 148,914 | | 139,161 | 139,161 | 139,161 |
| 600 - Other Objects | | | | | | | | |
| 610 Redemption of Principal | 40,682 | 42,077 | | 98,164 | | 102,384 | 102,384 | 102,384 |
| 621 Regular Interest | 22,386 | 20,990 | | 37,922 | | 33,455 | 33,455 | 33,455 |
| 640 Dues and Fees | - | 8,440 | | - | | - | - | - |
| Total Other Objects | 63,067 | 71,507 | | 136,086 | | 135,839 | 135,839 | 135,839 |
| TOTAL REQUIREMENTS | 216,778 | 829,295 | - | 285,000 | - | 275,000 | 275,000 | 275,000 |

Capital Projects Fund

Requirements by Function

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|--------------------------------------------------|-------------------|-------------------|----------|----------------|----------------|----------------|----------------|----------------|
| | | | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 2000 - Support Services | | | | | | | | |
| 2540 Operation and Maintenance of Plant Services | 153,711 | 766,228 | | 148,914 | | 139,161 | 139,161 | 139,161 |
| Total Support Services | 153,711 | 766,228 | | 148,914 | | 139,161 | 139,161 | 139,161 |
| 5000 - Other Uses | | | | | | | | |
| 5100 Debt Service | 63,067 | 63,067 | | 136,086 | | 135,839 | 135,839 | 135,839 |
| Total Other Uses | 63,067 | 63,067 | | 136,086 | | 135,839 | 135,839 | 135,839 |
| TOTAL REQUIREMENTS | 216,778 | 829,295 | - | 285,000 | - | 275,000 | 275,000 | 275,000 |

Capital Projects Fund

Requirements by Function / Object

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|----------|----------------|----------------|----------------|----------------|----------------|
| | | | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 2540 - Operation and Maintenance of Plant Services | | | | | | | | |
| 320 Property Services | 125,338 | 18,854 | | - | | - | - | - |
| 380 Non-Instructional Professional and Technical Services | 28,372 | 35,509 | | - | | - | - | - |
| 460 Non-Consumable Items | - | 2,478 | | - | | - | - | - |
| 540 Depreciable Equipment | - | 5,410 | | 148,914 | | - | - | - |
| 590 Other Capital Outlay | - | 695,537 | | - | | 139,161 | 139,161 | 139,161 |
| 640 Dues and Fees | - | 8,440 | | - | | - | - | - |
| Total Operation and Maintenance of Plant Services | 153,711 | 766,228 | | 148,914 | | 139,161 | 139,161 | 139,161 |
| Total Support Services | 153,711 | 766,228 | | 148,914 | | 139,161 | 139,161 | 139,161 |
| 5100 - Debt Service | | | | | | | | |
| 610 Redemption of Principal | 40,682 | 42,077 | | 98,164 | | 102,384 | 102,384 | 102,384 |
| 621 Regular Interest | 22,386 | 20,990 | | 37,922 | | 33,455 | 33,455 | 33,455 |
| Total Debt Service | 63,067 | 63,067 | | 136,086 | | 135,839 | 135,839 | 135,839 |
| Total Other Uses | 63,067 | 63,067 | | 136,086 | | 135,839 | 135,839 | 135,839 |
| TOTAL REQUIREMENTS | 216,778 | 829,295 | - | 285,000 | - | 275,000 | 275,000 | 275,000 |

Internal Service Fund

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.



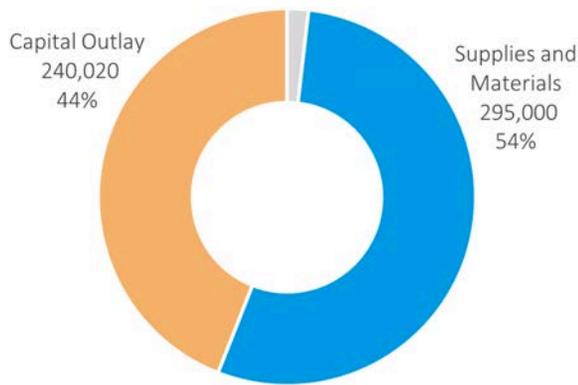
MedSplash is an annual summer camp for health sciences that provides students with hands-on experience with medical equipment while learning about high wage and in-demand health careers and exploring health pathways at Lane Community College.

Internal Service Fund

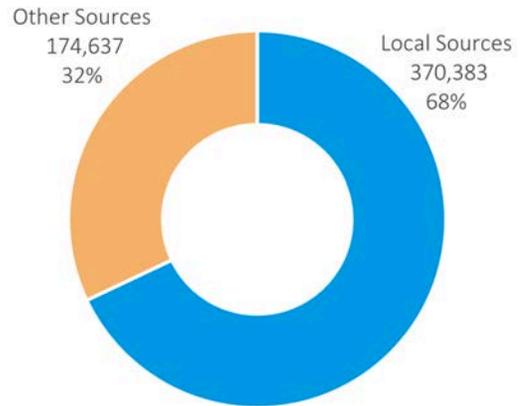
Summary of Resources and Requirements

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|----------------------------|-------------------|-------------------|---------|----------------|----------------|----------------|----------------|----------------|
| | | | FTE | Budget | FTE | Proposed | Approved | Adopted |
| Resources | | | | | | | | |
| 1000 Local Sources | 294,659 | 278,832 | | 252,600 | | 370,383 | 370,383 | 370,383 |
| 5000 Other Sources | 484,071 | 418,074 | | 182,426 | | 174,637 | 174,637 | 174,637 |
| Total Resources | 778,730 | 696,906 | | 435,026 | | 545,020 | 545,020 | 545,020 |
| Requirements | | | | | | | | |
| 300 Purchased Services | - | 7,658 | | - | | 10,000 | 10,000 | 10,000 |
| 400 Supplies and Materials | 195,815 | 153,508 | | 270,000 | | 295,000 | 295,000 | 295,000 |
| 500 Capital Outlay | 164,841 | 401,270 | | 165,026 | | 240,020 | 240,020 | 240,020 |
| Total Requirements | 360,656 | 562,436 | | 435,026 | | 545,020 | 545,020 | 545,020 |
| ENDING FUND BALANCE | 418,074 | 134,470 | | - | | - | - | - |

Resources



Requirements



Internal Service Fund

Resources by Source

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

Internal Service Fund

Requirements by Object

| | 2022-23 | 2023-24 | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|----------------|----------------|----------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 300 - Purchased Services | | | | | | | | |
| 380 Non-Instructional Professional and Technical Services | - | 7,658 | | - | | 10,000 | 10,000 | 10,000 |
| Total Purchased Services | - | 7,658 | | - | | 10,000 | 10,000 | 10,000 |
| 400 - Supplies and Materials | | | | | | | | |
| 460 Non-Consumable Items | 918 | 595 | | 10,000 | | - | - | - |
| 470 Computer Software | 828 | - | | 10,000 | | - | - | - |
| 480 Computer Hardware | 194,068 | 152,913 | | 250,000 | | 295,000 | 295,000 | 295,000 |
| Total Supplies and Materials | 195,815 | 153,508 | | 270,000 | | 295,000 | 295,000 | 295,000 |
| 500 - Capital Outlay | | | | | | | | |
| 540 Depreciable Equipment | 164,841 | 176,879 | | 165,026 | | 200,020 | 200,020 | 200,020 |
| 590 Other Capital Outlay | - | 224,391 | | - | | 40,000 | 40,000 | 40,000 |
| Total Capital Outlay | 164,841 | 401,270 | | 165,026 | | 240,020 | 240,020 | 240,020 |
| TOTAL REQUIREMENTS | 360,656 | 562,436 | - | 435,026 | - | 545,020 | 545,020 | 545,020 |

Internal Service Fund

Requirements by Function

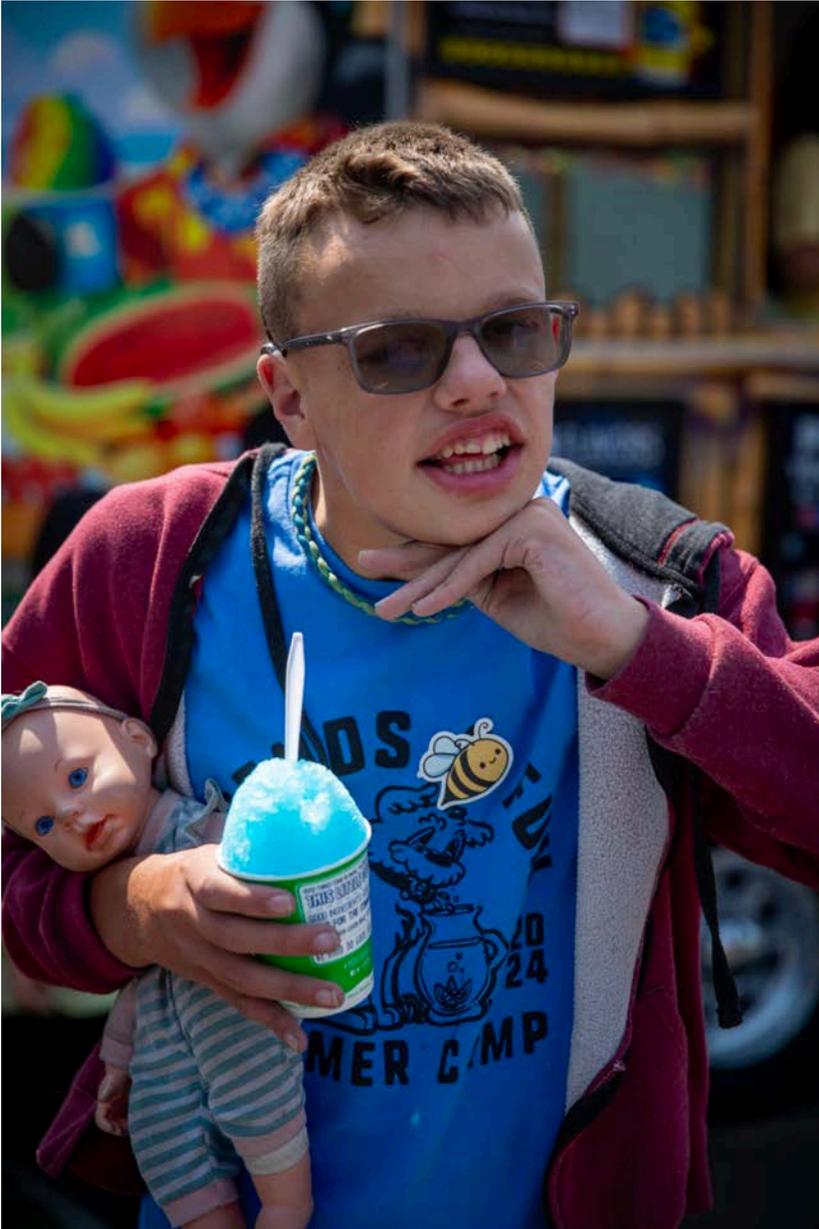
| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|--------------------------------------------------|-------------------|-------------------|----------|----------------|----------------|----------------|----------------|----------------|
| | | | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 2000 - Support Services | | | | | | | | |
| 2540 Operation and Maintenance of Plant Services | 120,686 | 397,249 | | 165,026 | | 250,020 | 250,020 | 250,020 |
| 2570 Internal Services | 44,155 | - | | - | | - | - | - |
| 2660 Technology Services | 195,815 | 153,508 | | 270,000 | | 295,000 | 295,000 | 295,000 |
| 2690 Other Support Services - Central | - | 11,679 | | - | | - | - | - |
| Total Support Services | 360,656 | 562,436 | | 435,026 | | 545,020 | 545,020 | 545,020 |
| TOTAL REQUIREMENTS | 360,656 | 562,436 | - | 435,026 | - | 545,020 | 545,020 | 545,020 |

Internal Service Fund

Requirements by Function / Object

| | 2022-23 Actual | 2023-24 Actual | 2024-25 | | 2025-26 Budget | | | |
|-----------------------------------------------------------|-------------------|-------------------|----------|----------------|----------------|----------------|----------------|----------------|
| | | | FTE | Budget | FTE | Proposed | Approved | Adopted |
| 2540 - Operation and Maintenance of Plant Services | | | | | | | | |
| 380 Non-Instructional Professional and Technical Services | - | 7,658 | | - | | 10,000 | 10,000 | 10,000 |
| 540 Depreciable Equipment | 120,686 | 165,200 | | 165,026 | | 200,020 | 200,020 | 200,020 |
| 590 Other Capital Outlay | - | 224,391 | | - | | 40,000 | 40,000 | 40,000 |
| Total Operation and Maintenance of Plant Services | 120,686 | 397,249 | | 165,026 | | 250,020 | 250,020 | 250,020 |
| 2570 - Internal Services | | | | | | | | |
| 540 Depreciable Equipment | 44,155 | - | | - | | - | - | - |
| Total Internal Services | 44,155 | - | | - | | - | - | - |
| 2660 - Technology Services | | | | | | | | |
| 460 Non-Consumable Items | 918 | 595 | | 10,000 | | - | - | - |
| 470 Computer Software | 828 | - | | 10,000 | | - | - | - |
| 480 Computer Hardware | 194,068 | 152,913 | | 250,000 | | 295,000 | 295,000 | 295,000 |
| Total Technology Services | 195,815 | 153,508 | | 270,000 | | 295,000 | 295,000 | 295,000 |
| 2690 - Other Support Services - Central | | | | | | | | |
| 540 Depreciable Equipment | - | 11,679 | | - | | - | - | - |
| Total Other Support Services - Central | - | 11,679 | | - | | - | - | - |
| Total Support Services | 360,656 | 562,436 | | 435,026 | | 545,020 | 545,020 | 545,020 |
| TOTAL REQUIREMENTS | 360,656 | 562,436 | - | 435,026 | - | 545,020 | 545,020 | 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)

| | 2024-25 Budget | | | 2025-26 Adopted | | |
|---------------------------------------------------|----------------|----------------------|---------------|-----------------|----------------------|---------------|
| | 100 | 200 | All | 100 | 200 | All |
| | General Fund | Special Revenue Fund | Total | General Fund | Special Revenue Fund | Total |
| Licensed Staff | | | | | | |
| 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 | - | 0.63 | 2.80 | - | 2.80 |
| 111 School Improvement Specialist | 2.00 | 16.83 | 18.83 | 4.00 | 11.50 | 15.50 |
| 111 School Counselor | - | - | - | 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 | - | 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 | - | 1.00 | 1.00 | 1.00 | - | 1.00 |
| 112 Human Resources Specialist | 1.00 | - | 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 | - | 1.00 | 1.00 | - | 1.00 | 1.00 |
| 112 Systems Administrator | 2.00 | - | 2.00 | 2.00 | - | 2.00 |
| 112 Database Administrator | 1.00 | - | 1.00 | 1.00 | - | 1.00 |
| 112 Systems Engineer | 2.00 | - | 2.00 | 2.00 | - | 2.00 |
| 112 Cybersecurity Engineer | 1.00 | - | 1.00 | 1.00 | - | 1.00 |
| 112 Interpreter | - | 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 | - | 1.00 | 1.00 | - | 1.00 |
| 113 Program Administrator | 5.27 | 4.03 | 9.30 | 3.60 | 2.40 | 6.00 |
| 113 Assistant Director | - | - | - | - | 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 | | | | | | |
| 114 Payroll Specialist | 1.00 | - | 1.00 | 1.00 | - | 1.00 |
| 114 Office Manager | 2.48 | 0.53 | 3.00 | 1.90 | 0.10 | 2.00 |
| 114 Human Resources Analyst | 2.00 | - | 2.00 | 1.00 | - | 1.00 |
| 114 Executive Assistant | 1.00 | - | 1.00 | 1.00 | - | 1.00 |
| Total Managerial - Classified Staff | 6.48 | 0.53 | 7.00 | 4.90 | 0.10 | 5.00 |
| GRAND TOTAL | 205.95 | 85.43 | 291.37 | 215.29 | 79.38 | 294.66 |

Service Orders

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 | - | 112,115 |
| Blachly | 402.79 | - | 5,502 | - | 221,900 | 227,402 | - | 256,718 | (29,316) | - |
| Creswell | 1,084.95 | - | 28,338 | 8,800 | 566,300 | 603,438 | - | 1,243,748 | (640,310) | - |
| Crow-Applegate-Lorane | 293.64 | - | - | - | 187,800 | 187,800 | 32,884 | 187,800 | - | - |
| Eugene | 15,687.49 | - | 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 | - | 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 | - | - |
| Marcola | 942.94 | - | - | - | 501,700 | 501,700 | - | 499,467 | - | 2,233 |
| McKenzie | 196.96 | - | 5,683 | 3,800 | 157,500 | 166,983 | - | 376,041 | (209,058) | - |
| 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 | - | - |
| 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

| Life Skills Placements | | Lane School Placements | | Behavior Consultants | | School Psychologists | | Speech Language Pathologists | | Augmentative Communication | | Direction Service | | Learn360 | | Career and Technical Ed | | Library Services | | Substitute Teacher 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 | Y | 10 | 10 | Y | Y | Y | Y | Y | Y |
| 0 | 0 | 1 | 1 | 0.00 | 0.20 | 0.13 | 0.13 | 0.60 | 0.60 | 0 | 0 | Y | Y | Y | N | 1 | 2 | Y | Y | Y | Y | Y | N |
| 12 | 12 | 5 | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20 | 18 | Y | Y | 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 | Y | N | Y | N | 3 | 3 | Y | Y | Y | 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 | Y | Y |
| 8 | 6 | 1 | 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5 | 5 | Y | Y | Y | Y | 3 | 3 | Y | Y | Y | Y | Y | 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 | Y | 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 | Y | Y | Y | Y | Y | Y |
| 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 | 0.50 | 0 | 0 | Y | Y | Y | N | 1 | 1 | Y | Y | Y | N | N | N |
| 2 | 2 | 1 | 0 | 0.10 | 0.10 | 0.00 | 0.70 | 0.50 | 1.00 | 1 | 1 | Y | Y | Y | Y | 4 | 3 | Y | Y | Y | Y | N | N |
| 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.13 | 0.13 | 0.50 | 0.50 | 1 | 1 | Y | Y | N | N | 4 | 4 | Y | Y | Y | Y | Y | Y |
| 0 | 0 | 1 | 1 | 0.00 | 0.00 | 0.38 | 0.38 | 1.00 | 1.00 | 5 | 5 | Y | Y | Y | Y | 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 | Y | N | N | 2 | 2 | Y | Y | Y | Y | N | N |
| 0 | 0 | 0 | 0 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 5 | 0 | Y | N | N | N | 8 | 8 | N | N | N | N | Y | 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 | Y | N | Y | Y |
| 87 | 81 | 6 | 4 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | Y | Y | Y | Y | 23 | 21 | N | N | N | N | Y | 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 |

Service Orders

District Service Orders

Lane Education Service District 2025-26 Service Order Form

| | | | |
|-------------------------------------------------------|---------------|---------------------|----------------------------------|
| District: | Bethel | ADMr: | 4,943.72 |
| Total Flex Dollars Available | | \$ 2,814,263 | |
| 2025-26 Flex Allocation | | \$ 2,657,600 | |
| 2025-26 High Cost Pool (estimate) | | \$ - | |
| 2024-25 Flex Carryover (estimate) | | \$ 109,063 | |
| 2024-25 Professional Development Carryover (estimate) | | \$ 47,600 | |
| Menu Services | | Unit | Order Cost \$ 1,295,017 |
| Life Skills Consortium Placements | | | 1 \$ 73,000 \$ 73,000 |
| Life Skills : Grades K-5 | 0 | Students | |
| Life Skills : Grades 6-8 | 0 | Students | |
| Life Skills : Grades 9-12 | 1 | Students | |
| Life Skills : Transitions | 0 | Students | |
| Life Skills: Medically Fragile | | | 0 \$ 145,000 \$ - |
| Lane School Placements | | | 5 \$ 65,500 \$ 327,500 |
| Lane School: Grades K-2 | 1 | Students | \$ - |
| Lane School: Grades 3-5 | 1 | Students | \$ - |
| Lane School: Grades 6-8 | 3 | 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 | | 1 \$ 4,000 \$ 4,000 |
| Direction Service | ADMr | | Yes \$ 2.15 \$ 10,629 |
| Sign Language Interpretation Services | Dollars | | \$ 800,000 \$ 800,000 \$ 800,000 |
| MLK Jr. Education Center | Dollars | | \$ - \$ - \$ - |
| Nursing Services | FTE | | 0.00 \$ 170,000 \$ - |
| Application Hosting and Management: Learn360 | ADMr | | Yes \$ 0.80 \$ 3,955 |
| Career and Technical Education | Programs | | 10 \$ 1,900 \$ 19,000 |
| Library Services | ADMr | | Yes \$ 9.25 \$ 45,729 |
| Substitute Teacher List Subscription | ADMr | | Yes \$ 0.81 \$ 4,004 |
| Courier Services | District | | Yes \$ 7,200 \$ 7,200 |
| Custom Services | | \$ - | |
| Request #1 | | | \$ - |
| Request #2 | | | \$ - |
| Request #3 | | | \$ - |
| Transit Dollars | | \$ 1,407,132 | |
| Total Cost of Services Ordered | | \$ 2,702,149 | |
| Flex Dollar Balance (Amount Due) | | \$ 112,114 | |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | |
|-------------------------------------------------------|----------------|-------------|----------------------|
| District: | Blachly | ADMr: | 402.79 |
| Total Flex Dollars Available | | | \$ 227,402 |
| 2025-26 Flex Allocation | | | \$ 221,900 |
| 2025-26 High Cost Pool (estimate) | | | \$ - |
| 2024-25 Flex Carryover (estimate) | | | \$ - |
| 2024-25 Professional Development Carryover (estimate) | | | \$ 5,502 |
| Menu Services | | Unit | Order |
| | | Cost | \$ 256,718 |
| Life Skills Consortium Placements | | | 0 \$ 73,000 \$ - |
| Life Skills : Grades K-5 | 0 | Students | |
| Life Skills : Grades 6-8 | 0 | Students | |
| Life Skills : Grades 9-12 | 0 | Students | |
| Life Skills : Transitions | 0 | Students | |
| Life Skills: Medically Fragile | | 0 | \$ 145,000 \$ - |
| Lane School Placements | | 1 | \$ 65,500 \$ 65,500 |
| Lane School: Grades K-2 | 0 | Students | \$ - |
| Lane School: Grades 3-5 | 1 | Students | \$ - |
| Lane School: Grades 6-8 | 0 | Students | \$ - |
| Behavior Disorder Consultants | FTE | 0.20 | \$ 165,000 \$ 33,000 |
| School Psychologists | FTE | 0.13 | \$ 180,000 \$ 22,500 |
| Speech Language Pathologists | FTE | 0.60 | \$ 155,000 \$ 93,000 |
| Augmentative Communication | Students | 0 | \$ 4,000 \$ - |
| Direction Service | ADMr | Yes | \$ 2.15 \$ 866 |
| Sign Language Interpretation Services | Dollars | \$ - | \$ - \$ - |
| MLK Jr. Education Center | Dollars | \$ - | \$ - \$ - |
| Nursing Services | FTE | 0.20 | \$ 170,000 \$ 34,000 |
| Application Hosting and Management: Learn360 | ADMr | No | \$ 0.80 \$ - |
| Career and Technical Education | Programs | 2 | \$ 1,900 \$ 3,800 |
| Library Services | ADMr | Yes | \$ 9.25 \$ 3,726 |
| Substitute Teacher List Subscription | ADMr | Yes | \$ 0.81 \$ 326 |
| Courier Services | District | No | \$ 7,200 \$ - |
| Custom Services | | | \$ - |
| Request #1 | | | \$ - |
| Request #2 | | | \$ - |
| Request #3 | | | \$ - |
| Transit Dollars | | | \$ - |
| Total Cost of Services Ordered | | | \$ 256,718 |
| Flex Dollar Balance (Amount Due) | | | \$ (29,316) |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | |
|-------------------------------------------------------|-----------------|-----------------------------------------|-------------------------|
| District: | Creswell | ADMr: | 1,084.95 |
| 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 (estimate) | | | \$ 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 | 3 | 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 \$ 262,000 |
| Lane School: Grades K-2 | 2 | Students | \$ - |
| Lane School: Grades 3-5 | 2 | Students | \$ - |
| Lane School: Grades 6-8 | 0 | 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 | 18 | \$ 4,000 \$ 72,000 |
| Direction Service | ADMr | Yes | \$ 2.15 \$ 2,333 |
| Sign Language Interpretation Services | Dollars | \$ - | \$ - \$ - |
| MLK Jr. Education Center | Dollars | \$ - | \$ - \$ - |
| Nursing Services | FTE | 0.00 | \$ 170,000 \$ - |
| Application Hosting and Management: Learn360 | ADMr | No | \$ 0.80 \$ - |
| Career and Technical Education | Programs | 7 | \$ 1,900 \$ 13,300 |
| Library Services | ADMr | Yes | \$ 9.25 \$ 10,036 |
| Substitute Teacher List Subscription | ADMr | Yes | \$ 0.81 \$ 879 |
| Courier Services | District | Yes | \$ 7,200 \$ 7,200 |
| Custom Services | | | \$ - |
| Request #1 | | | \$ - |
| Request #2 | | | \$ - |
| Request #3 | | | \$ - |
| Transit Dollars | | | \$ - |
| Total Cost of Services Ordered | | | \$ 1,243,748 |
| | | Flex Dollar Balance (Amount Due) | \$ (640,310) |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | |
|-------------------------------------------------------|------------------------------|--------------|----------------------|
| 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 | 0 | Students | |
| Life Skills : Grades 6-8 | 0 | 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 | 0 | Students | \$ - |
| Lane School: Grades 3-5 | 0 | Students | \$ - |
| Lane School: Grades 6-8 | 0 | Students | \$ - |
| Behavior Disorder Consultants | FTE | 0.00 | \$ 165,000 \$ - |
| School Psychologists | FTE | 0.38 | \$ 180,000 \$ 67,500 |
| Speech Language Pathologists | FTE | 0.40 | \$ 155,000 \$ 62,000 |
| Augmentative Communication | Students | 0 | \$ 4,000 \$ - |
| Direction Service | ADMr | No | \$ 2.15 \$ - |
| Sign Language Interpretation Services | Dollars | \$ - | \$ - \$ - |
| MLK Jr. Education Center | Dollars | \$ - | \$ - \$ - |
| Nursing Services | FTE | 0.10 | \$ 170,000 \$ 17,000 |
| Application Hosting and Management: Learn360 | ADMr | No | \$ 0.80 \$ - |
| Career and Technical Education | Programs | 3 | \$ 1,900 \$ 5,700 |
| Library Services | ADMr | Yes | \$ 9.25 \$ 2,716 |
| Substitute Teacher List Subscription | ADMr | No | \$ 0.81 \$ - |
| Courier Services | District | No | \$ 7,200 \$ - |
| Custom Services | | | \$ - |
| Request #1 | | | \$ - |
| Request #2 | | | \$ - |
| Request #3 | | | \$ - |
| Transit Dollars | | | \$ 32,884 |
| Total Cost of Services Ordered | | | \$ 187,800 |
| Flex Dollar Balance (Amount Due) | | | \$ - |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | |
|-------------------------------------------------------|---------------|---------------------|--------------------------------|
| District: | Eugene | ADMr: | 15,687.49 |
| Total Flex Dollars Available | | \$ 8,365,551 | |
| 2025-26 Flex Allocation | | \$ 8,049,950 | |
| 2025-26 High Cost Pool (estimate) | | \$ - | |
| 2024-25 Flex Carryover (estimate) | | \$ - | |
| 2024-25 Professional Development Carryover (estimate) | | \$ 315,601 | |
| Menu Services | | Unit | Order Cost \$ 6,823,728 |
| Life Skills Consortium Placements | | | 55 \$ 73,000 \$ 4,015,000 |
| Life Skills : Grades K-5 | 0 | Students | |
| Life Skills : Grades 6-8 | 22 | Students | |
| Life Skills : Grades 9-12 | 25 | Students | |
| Life Skills : Transitions | 8 | Students | |
| Life Skills: Medically Fragile | | | 8 \$ 145,000 \$ 1,160,000 |
| Lane School Placements | | | 4 \$ 65,500 \$ 262,000 |
| Lane School: Grades K-2 | 1 | Students | \$ - |
| Lane School: Grades 3-5 | 1 | Students | \$ - |
| Lane School: Grades 6-8 | 2 | 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 | 1 | \$ 4,000 \$ 4,000 |
| Direction Service | ADMr | Yes | \$ 2.15 \$ 33,728 |
| Sign Language Interpretation Services | Dollars | \$ 1,300,000 | \$ 1,300,000 \$ 1,300,000 |
| MLK Jr. Education Center | Dollars | \$ - | \$ - \$ - |
| Nursing Services | FTE | 0.00 | \$ 170,000 \$ - |
| Application Hosting and Management: Learn360 | ADMr | No | \$ 0.80 \$ - |
| Career and Technical Education | Programs | 22 | \$ 1,900 \$ 41,800 |
| Library Services | ADMr | No | \$ 9.25 \$ - |
| Substitute Teacher List Subscription | ADMr | No | \$ 0.81 \$ - |
| Courier Services | District | Yes | \$ 7,200 \$ 7,200 |
| Custom Services | | \$ - | |
| Request #1 | | | \$ - |
| Request #2 | | | \$ - |
| Request #3 | | | \$ - |
| Transit Dollars | | \$ 1,541,823 | |
| Total Cost of Services Ordered | | \$ 8,365,551 | |
| Flex Dollar Balance (Amount Due) | | \$ - | |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | |
|-------------------------------------------------------|-------------------|-------------|------------------------|
| 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 | 1 | Students | |
| Life Skills : Grades 6-8 | 3 | Students | |
| Life Skills : Grades 9-12 | 0 | Students | |
| Life Skills : Transitions | 2 | Students | |
| Life Skills: Medically Fragile | | 0 | \$ 145,000 \$ - |
| Lane School Placements | | 1 | \$ 65,500 \$ 65,500 |
| Lane School: Grades K-2 | 0 | Students | \$ - |
| Lane School: Grades 3-5 | 0 | Students | \$ - |
| Lane School: Grades 6-8 | 1 | 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 | 5 | \$ 4,000 \$ 20,000 |
| Direction Service | ADMr | Yes | \$ 2.15 \$ 2,989 |
| Sign Language Interpretation Services | Dollars | \$ - | \$ - \$ - |
| MLK Jr. Education Center | Dollars | \$ - | \$ - \$ - |
| Nursing Services | FTE | 0.10 | \$ 170,000 \$ 17,000 |
| Application Hosting and Management: Learn360 | ADMr | Yes | \$ 0.80 \$ 1,112 |
| Career and Technical Education | Programs | 3 | \$ 1,900 \$ 5,700 |
| Library Services | ADMr | Yes | \$ 9.25 \$ 12,858 |
| Substitute Teacher List Subscription | ADMr | Yes | \$ 0.81 \$ 1,126 |
| Courier Services | District | Yes | \$ 7,200 \$ 7,200 |
| Custom Services | | | \$ - |
| Request #1 | | | \$ - |
| Request #2 | | | \$ - |
| Request #3 | | | \$ - |
| Transit Dollars | | | \$ 150,743 |
| Total Cost of Services Ordered | | | \$ 722,228 |
| Flex Dollar Balance (Amount Due) | | | \$ - |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | |
|-------------------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------|
| District: | Junction City | ADMr: | 1,550.14 |
| Total Flex Dollars Available | | | \$ 819,415 |
| 2025-26 Flex Allocation | | | \$ 803,900 |
| 2025-26 High Cost Pool (estimate) | | | \$ - |
| 2024-25 Flex Carryover (estimate) | | | \$ - |
| 2024-25 Professional Development Carryover (estimate) | | | \$ 15,515 |
| Menu Services | | Unit | Order |
| | | Cost | \$ 1,215,772 |
| Life Skills Consortium Placements | | 2 | \$ 73,000 \$ 146,000 |
| Life Skills : Grades K-5 | 0 | Students | |
| Life Skills : Grades 6-8 | 1 | Students | |
| Life Skills : Grades 9-12 | 0 | Students | |
| Life Skills : Transitions | 1 | Students | |
| Life Skills: Medically Fragile | | 1 | \$ 145,000 \$ 145,000 |
| Lane School Placements | | 5 | \$ 65,500 \$ 327,500 |
| Lane School: Grades K-2 | 0 | Students | \$ - |
| Lane School: Grades 3-5 | 2 | Students | \$ - |
| Lane School: Grades 6-8 | 3 | Students | \$ - |
| Behavior Disorder Consultants | FTE | 0.60 | \$ 165,000 \$ 99,000 |
| School Psychologists | FTE | 0.00 | \$ 180,000 \$ - |
| Speech Language Pathologists | FTE | 2.00 | \$ 155,000 \$ 310,000 |
| Augmentative Communication | Students | 8 | \$ 4,000 \$ 32,000 |
| Direction Service | ADMr | Yes | \$ 2.15 \$ 3,333 |
| Sign Language Interpretation Services | Dollars | \$ 120,000 | \$ 120,000 \$ 120,000 |
| MLK Jr. Education Center | Dollars | \$ - | \$ - \$ - |
| Nursing Services | FTE | 0.00 | \$ 170,000 \$ - |
| Application Hosting and Management: Learn360 | ADMr | No | \$ 0.80 \$ - |
| Career and Technical Education | Programs | 6 | \$ 1,900 \$ 11,400 |
| Library Services | ADMr | Yes | \$ 9.25 \$ 14,339 |
| Substitute Teacher List Subscription | ADMr | No | \$ 0.81 \$ - |
| Courier Services | District | Yes | \$ 7,200 \$ 7,200 |
| Custom Services | | | \$ 254,836 |
| Request #1 | SANDI (30 students) | | \$ - |
| Request #2 | ISP for 1 student | | \$ 254,836 |
| Request #3 | Inclusion/Life Skills consultation (1 FTE?) | | \$ - |
| Transit Dollars | | | \$ - |
| Total Cost of Services Ordered | | | \$ 1,470,608 |
| | | Flex Dollar Balance (Amount Due) | \$ (651,193) |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | |
|-------------------------------------------------------|---------------|-----------------------------------------|----------------------|
| District: | Lowell | ADMr: | 1,044.35 |
| Total Flex Dollars Available | | | \$ 876,318 |
| 2025-26 Flex Allocation | | | \$ 558,500 |
| 2025-26 High Cost Pool (estimate) | | | \$ - |
| 2024-25 Flex Carryover (estimate) | | | \$ 284,618 |
| 2024-25 Professional Development Carryover (estimate) | | | \$ 33,200 |
| Menu Services | | Unit | Order |
| | | | Cost |
| | | | \$ 169,751 |
| Life Skills Consortium Placements | | 2 | \$ 73,000 \$ 146,000 |
| Life Skills : Grades K-5 | 0 | Students | |
| Life Skills : Grades 6-8 | 0 | Students | |
| Life Skills : Grades 9-12 | 2 | Students | |
| Life Skills : Transitions | 0 | Students | |
| Life Skills: Medically Fragile | | 0 | \$ 145,000 \$ - |
| Lane School 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 | \$ - |
| 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 | 0 | \$ 4,000 \$ - |
| Direction Service | ADMr | Yes | \$ 2.15 \$ 2,245 |
| Sign Language Interpretation Services | Dollars | \$ - | \$ - \$ - |
| MLK Jr. Education Center | Dollars | \$ - | \$ - \$ - |
| Nursing Services | FTE | 0.00 | \$ 170,000 \$ - |
| Application Hosting and Management: Learn360 | ADMr | No | \$ 0.80 \$ - |
| Career and Technical Education | Programs | 2 | \$ 1,900 \$ 3,800 |
| Library Services | ADMr | Yes | \$ 9.25 \$ 9,660 |
| Substitute Teacher List Subscription | ADMr | Yes | \$ 0.81 \$ 846 |
| Courier Services | District | Yes | \$ 7,200 \$ 7,200 |
| Custom Services | | | \$ - |
| Request #1 | | | \$ - |
| Request #2 | | | \$ - |
| Request #3 | | | \$ - |
| Transit Dollars | | | \$ 438,159 |
| Total Cost of Services Ordered | | | \$ 607,910 |
| | | Flex Dollar Balance (Amount Due) | \$ 268,408 |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | | | |
|-------------------------------------------------------|-------------|--------------|-------------|-------------------|--|
| District: | Mapleton | | ADMr: | 136.59 | |
| Total Flex Dollars Available | | | | | |
| 2025-26 Flex Allocation | | | \$ | 127,800 | |
| 2025-26 High Cost Pool (estimate) | | | \$ | - | |
| 2024-25 Flex Carryover (estimate) | | | \$ | - | |
| 2024-25 Professional Development Carryover (estimate) | | | \$ | 3,400 | |
| Menu Services | | | | | |
| | Unit | Order | Cost | \$ 80,957 | |
| Life Skills Consortium Placements | | 0 | \$ 73,000 | \$ - | |
| Life Skills : Grades K-5 | 0 | Students | | | |
| Life Skills : Grades 6-8 | 0 | 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 | 0 | Students | | \$ - | |
| Lane School: Grades 3-5 | 0 | Students | | \$ - | |
| Lane School: Grades 6-8 | 0 | Students | | \$ - | |
| Behavior Disorder Consultants | FTE | 0.00 | \$ 165,000 | \$ - | |
| School Psychologists | FTE | 0.00 | \$ 180,000 | \$ - | |
| Speech Language Pathologists | FTE | 0.50 | \$ 155,000 | \$ 77,500 | |
| Augmentative Communication | Students | 0 | \$ 4,000 | \$ - | |
| Direction Service | ADMr | Yes | \$ 2.15 | \$ 294 | |
| Sign Language Interpretation Services | Dollars | \$ - | \$ - | \$ - | |
| MLK Jr. Education Center | Dollars | \$ - | \$ - | \$ - | |
| Nursing Services | FTE | 0.00 | \$ 170,000 | \$ - | |
| Application Hosting and Management: Learn360 | ADMr | No | \$ 0.80 | \$ - | |
| Career and Technical Education | Programs | 1 | \$ 1,900 | \$ 1,900 | |
| Library Services | ADMr | Yes | \$ 9.25 | \$ 1,263 | |
| Substitute Teacher List Subscription | ADMr | No | \$ 0.81 | \$ - | |
| Courier Services | District | No | \$ 7,200 | \$ - | |
| Custom Services | | | | \$ - | |
| Request #1 | | | | \$ - | |
| Request #2 | | | | \$ - | |
| Request #3 | | | | \$ - | |
| Transit Dollars | | | | \$ 46,843 | |
| Total Cost of Services Ordered | | | | \$ 127,800 | |
| Flex Dollar Balance (Amount Due) | | | | \$ - | |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | | | |
|-------------------------------------------------------|-----------------------|----------|----------|------------|-------------------|
| District: | Marcola | | | ADMr: | 942.94 |
| Total Flex Dollars Available | | | | | \$ 501,700 |
| 2025-26 Flex Allocation | | | | | \$ 501,700 |
| 2025-26 High Cost Pool (estimate) | | | | | \$ - |
| 2024-25 Flex Carryover (estimate) | | | | | \$ - |
| 2024-25 Professional Development Carryover (estimate) | | | | | \$ - |
| Menu Services | | | | | \$ 499,467 |
| Life Skills Consortium Placements | | Unit | Order | Cost | \$ 146,000 |
| Life Skills : Grades K-5 | | 0 | Students | | |
| Life Skills : Grades 6-8 | | 1 | Students | | |
| Life Skills : Grades 9-12 | | 1 | Students | | |
| Life Skills : Transitions | | 0 | Students | | |
| Life Skills: Medically Fragile | | | 0 | \$ 145,000 | \$ - |
| Lane School 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 | \$ - | \$ - |
| Behavior Disorder Consultants | | FTE | 0.10 | \$ 165,000 | \$ 16,500 |
| School Psychologists | | FTE | 0.70 | \$ 180,000 | \$ 126,000 |
| Speech Language Pathologists | | FTE | 1.00 | \$ 155,000 | \$ 155,000 |
| Augmentative Communication | | Students | 1 | \$ 4,000 | \$ 4,000 |
| Direction Service | | ADMr | Yes | \$ 2.15 | \$ 2,027 |
| Sign Language Interpretation Services | | Dollars | \$ - | \$ - | \$ - |
| MLK Jr. Education Center | | Dollars | \$ - | \$ - | \$ - |
| Nursing Services | | FTE | 0.20 | \$ 170,000 | \$ 34,000 |
| Application Hosting and Management: Learn360 | | ADMr | Yes | \$ 0.80 | \$ 754 |
| Career and Technical Education | | Programs | 3 | \$ 1,900 | \$ 5,700 |
| Library Services | | ADMr | Yes | \$ 9.25 | \$ 8,722 |
| Substitute Teacher List Subscription | | ADMr | Yes | \$ 0.81 | \$ 764 |
| Courier Services | | District | No | \$ 7,200 | \$ - |
| Custom Services | | | | | \$ - |
| Request #1 | Teacher of Record, .5 | | | \$ - | \$ - |
| Request #2 | Assistive Tech, .2 | | | \$ - | \$ - |
| Request #3 | | | | \$ - | \$ - |
| Transit Dollars | | | | | \$ - |
| Total Cost of Services Ordered | | | | | \$ 499,467 |
| Flex Dollar Balance (Amount Due) | | | | | \$ 2,233 |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | |
|-------------------------------------------------------|--------------------------------------------------|-----------------------------------------|----------------------|
| District: | McKenzie | ADMr: | 196.96 |
| Total Flex Dollars Available | | | \$ 166,983 |
| 2025-26 Flex Allocation | | | \$ 157,500 |
| 2025-26 High Cost Pool (estimate) | | | \$ 3,800 |
| 2024-25 Flex Carryover (estimate) | | | \$ - |
| 2024-25 Professional Development Carryover (estimate) | | | \$ 5,683 |
| Menu Services | | Unit | Order |
| | | Cost | \$ 121,205 |
| Life Skills Consortium Placements | | | 0 \$ 73,000 \$ - |
| Life Skills : Grades K-5 | 0 | Students | |
| Life Skills : Grades 6-8 | 0 | 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 | 0 | Students | \$ - |
| Lane School: Grades 3-5 | 0 | Students | \$ - |
| Lane School: Grades 6-8 | 0 | Students | \$ - |
| Behavior Disorder Consultants | FTE | 0.00 | \$ 165,000 \$ - |
| School Psychologists | FTE | 0.13 | \$ 180,000 \$ 22,500 |
| Speech Language Pathologists | FTE | 0.50 | \$ 155,000 \$ 77,500 |
| Augmentative Communication | Students | 1 | \$ 4,000 \$ 4,000 |
| Direction Service | ADMr | Yes | \$ 2.15 \$ 423 |
| Sign Language Interpretation Services | Dollars | \$ - | \$ - \$ - |
| MLK Jr. Education Center | Dollars | \$ - | \$ - \$ - |
| Nursing Services | FTE | 0.00 | \$ 170,000 \$ - |
| Application Hosting and Management: Learn360 | ADMr | No | \$ 0.80 \$ - |
| Career and Technical Education | Programs | 4 | \$ 1,900 \$ 7,600 |
| Library Services | ADMr | Yes | \$ 9.25 \$ 1,822 |
| Substitute Teacher List Subscription | ADMr | Yes | \$ 0.81 \$ 160 |
| Courier Services | District | Yes | \$ 7,200 \$ 7,200 |
| Custom Services | | | \$ 254,836 |
| Request #1 | Intensive services Prog. one student- Fox Hollow | | \$ 254,836 |
| Request #2 | | | \$ - |
| Request #3 | | | \$ - |
| Transit Dollars | | | \$ - |
| Total Cost of Services Ordered | | | \$ 376,041 |
| | | Flex Dollar Balance (Amount Due) | \$ (209,058) |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | |
|-------------------------------------------------------|-----------------|-------------|-----------------------|
| District: | Oakridge | ADMr: | 501.46 |
| Total Flex Dollars Available | | | \$ 328,953 |
| 2025-26 Flex Allocation | | | \$ 296,300 |
| 2025-26 High Cost Pool (estimate) | | | \$ 23,400 |
| 2024-25 Flex Carryover (estimate) | | | \$ - |
| 2024-25 Professional Development Carryover (estimate) | | | \$ 9,253 |
| Menu Services | | Unit | Order |
| | | Cost | \$ 367,124 |
| Life Skills Consortium Placements | | | 0 \$ 73,000 \$ - |
| Life Skills : Grades K-5 | 0 | Students | |
| Life Skills : Grades 6-8 | 0 | Students | |
| Life Skills : Grades 9-12 | 0 | Students | |
| Life Skills : Transitions | 0 | Students | |
| Life Skills: Medically Fragile | | 0 | \$ 145,000 \$ - |
| Lane School Placements | | 1 | \$ 65,500 \$ 65,500 |
| Lane School: Grades K-2 | 0 | Students | \$ - |
| Lane School: Grades 3-5 | 0 | Students | \$ - |
| Lane School: Grades 6-8 | 1 | Students | \$ - |
| Behavior Disorder Consultants | FTE | 0.00 | \$ 165,000 \$ - |
| School Psychologists | FTE | 0.38 | \$ 180,000 \$ 67,500 |
| Speech Language Pathologists | FTE | 1.00 | \$ 155,000 \$ 155,000 |
| Augmentative Communication | Students | 5 | \$ 4,000 \$ 20,000 |
| Direction Service | ADMr | Yes | \$ 2.15 \$ 1,078 |
| Sign Language Interpretation Services | Dollars | \$ - | \$ - \$ - |
| MLK Jr. Education Center | Dollars | \$ - | \$ - \$ - |
| Nursing Services | FTE | 0.20 | \$ 170,000 \$ 34,000 |
| Application Hosting and Management: Learn360 | ADMr | Yes | \$ 0.80 \$ 401 |
| Career and Technical Education | Programs | 6 | \$ 1,900 \$ 11,400 |
| Library Services | ADMr | Yes | \$ 9.25 \$ 4,639 |
| Substitute Teacher List Subscription | ADMr | Yes | \$ 0.81 \$ 406 |
| Courier Services | District | Yes | \$ 7,200 \$ 7,200 |
| Custom Services | | | \$ - |
| Request #1 | | | \$ - |
| Request #2 | | | \$ - |
| Request #3 | | | \$ - |
| Transit Dollars | | | \$ - |
| Total Cost of Services Ordered | | | \$ 367,124 |
| Flex Dollar Balance (Amount Due) | | | \$ (38,171) |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | | | |
|-------------------------------------------------------|---------------|--------------|-------------|-------------------|-------------------|
| District: | Pleasant Hill | | ADMr: | 932.36 | |
| Total Flex Dollars Available | | | | | |
| 2025-26 Flex Allocation | | | | \$ | 511,606 |
| 2025-26 High Cost Pool (estimate) | | | | \$ | - |
| 2024-25 Flex Carryover (estimate) | | | | \$ | - |
| 2024-25 Professional Development Carryover (estimate) | | | | \$ | 27,806 |
| Menu Services | | | | | |
| | Unit | Order | Cost | \$ 399,184 | |
| Life Skills Consortium Placements | | 3 | \$ 73,000 | \$ 219,000 | |
| Life Skills : Grades K-5 | 0 | Students | | | |
| Life Skills : Grades 6-8 | 0 | Students | | | |
| Life Skills : Grades 9-12 | 1 | Students | | | |
| Life Skills : Transitions | 2 | Students | | | |
| Life Skills: Medically Fragile | | 0 | \$ 145,000 | \$ - | |
| Lane School Placements | | 2 | \$ 65,500 | \$ 131,000 | |
| Lane School: Grades K-2 | 0 | Students | | \$ | - |
| Lane School: Grades 3-5 | 1 | Students | | \$ | - |
| Lane School: Grades 6-8 | 1 | Students | | \$ | - |
| Behavior Disorder Consultants | FTE | 0.00 | \$ 165,000 | \$ - | |
| School Psychologists | FTE | 0.10 | \$ 180,000 | \$ 18,000 | |
| Speech Language Pathologists | FTE | 0.00 | \$ 155,000 | \$ - | |
| Augmentative Communication | Students | 4 | \$ 4,000 | \$ 16,000 | |
| Direction Service | ADMr | Yes | \$ 2.15 | \$ 2,005 | |
| Sign Language Interpretation Services | Dollars | \$ - | \$ - | \$ - | |
| MLK Jr. Education Center | Dollars | \$ - | \$ - | \$ - | |
| Nursing Services | FTE | 0.00 | \$ 170,000 | \$ - | |
| Application Hosting and Management: Learn360 | ADMr | No | \$ 0.80 | \$ - | |
| Career and Technical Education | Programs | 2 | \$ 1,900 | \$ 3,800 | |
| Library Services | ADMr | Yes | \$ 9.25 | \$ 8,624 | |
| Substitute Teacher List Subscription | ADMr | Yes | \$ 0.81 | \$ 755 | |
| Courier Services | District | No | \$ 7,200 | \$ - | |
| Custom Services | | | | | |
| Request #1 | | | | \$ | - |
| Request #2 | | | | \$ | - |
| Request #3 | | | | \$ | - |
| Transit Dollars | | | | | |
| | | | | | \$ 112,422 |
| Total Cost of Services Ordered | | | | | |
| | | | | | \$ 511,606 |
| Flex Dollar Balance (Amount Due) \$ - | | | | | |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | | | | |
|-------------------------------------------------------|---------|--|--|-------------|-------------------|----------------------------------------------------|
| District: | Siuslaw | | | ADMr: | 1,188.18 | |
| 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 Carryover (estimate) | | | | | \$ | 8,589 |
| Menu Services | | | | Unit | Order | Cost |
| | | | | | | \$ 357,400 |
| Life Skills Consortium Placements | | | | | 0 | \$ 73,000 \$ - |
| Life Skills : Grades K-5 | | | | 0 | Students | |
| Life Skills : Grades 6-8 | | | | 0 | 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 | | | | 0 | Students | \$ - |
| Lane School: Grades 3-5 | | | | 0 | Students | \$ - |
| Lane School: Grades 6-8 | | | | 0 | Students | \$ - |
| Behavior Disorder Consultants | | | | FTE | 0.00 | \$ 165,000 \$ - |
| School Psychologists | | | | FTE | 1.00 | \$ 180,000 \$ 180,000 |
| Speech Language Pathologists | | | | FTE | 1.00 | \$ 155,000 \$ 155,000 |
| Augmentative Communication | | | | Students | 0 | \$ 4,000 \$ - |
| Direction Service | | | | ADMr | No | \$ 2.15 \$ - |
| Sign Language Interpretation Services | | | | Dollars | \$ - | \$ - \$ - |
| MLK Jr. Education Center | | | | Dollars | \$ - | \$ - \$ - |
| Nursing Services | | | | FTE | 0.00 | \$ 170,000 \$ - |
| Application Hosting and Management: Learn360 | | | | ADMr | No | \$ 0.80 \$ - |
| Career and Technical Education | | | | Programs | 8 | \$ 1,900 \$ 15,200 |
| Library Services | | | | ADMr | No | \$ 9.25 \$ - |
| Substitute Teacher List Subscription | | | | ADMr | No | \$ 0.81 \$ - |
| Courier Services | | | | District | Yes | \$ 7,200 \$ 7,200 |
| Custom Services | | | | | | \$ - |
| Request #1 | | | | | | \$ - |
| Request #2 | | | | | | \$ - |
| Request #3 | | | | | | \$ - |
| Transit Dollars | | | | | | \$ - |
| Total Cost of Services Ordered | | | | | | \$ 357,400 |
| | | | | | | Flex Dollar Balance (Amount Due) \$ 328,989 |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | |
|-------------------------------------------------------|-------------------|-------------|-------------------------|
| District: | South Lane | ADMr: | 2,635.87 |
| Total Flex Dollars Available | | | \$ 1,736,655 |
| 2025-26 Flex Allocation | | | \$ 1,456,400 |
| 2025-26 High Cost Pool (estimate) | | | \$ - |
| 2024-25 Flex Carryover (estimate) | | | \$ 266,587 |
| 2024-25 Professional Development Carryover (estimate) | | | \$ 13,668 |
| Menu 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 | 0 | 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 | 1 | Students | \$ - |
| Lane School: Grades 3-5 | 2 | Students | \$ - |
| Lane School: Grades 6-8 | 3 | 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 \$ 80,000 |
| Direction Service | ADMr | | Yes \$ 2.15 \$ 5,667 |
| Sign Language Interpretation Services | Dollars | | \$ - \$ - \$ - |
| MLK Jr. Education Center | Dollars | | \$ - \$ - \$ - |
| 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 |
| Custom Services | | | \$ - |
| Request #1 | | | \$ - |
| Request #2 | | | \$ - |
| Request #3 | | | \$ - |
| Transit Dollars | | | \$ 280,888 |
| Total Cost of Services Ordered | | | \$ 1,736,655 |
| Flex Dollar Balance (Amount Due) | | | \$ - |

Service Orders

District Service Orders (continued)

Lane Education Service District 2025-26 Service Order Form

| | | | |
|-------------------------------------------------------|--------------------|----------------------|--------------------------------|
| District: | Springfield | ADMr: | 8,991.37 |
| Total Flex Dollars Available | | \$ 4,859,458 | |
| 2025-26 Flex Allocation | | \$ 4,804,200 | |
| 2025-26 High Cost Pool (estimate) | | \$ - | |
| 2024-25 Flex Carryover (estimate) | | \$ - | |
| 2024-25 Professional Development Carryover (estimate) | | \$ 55,258 | |
| Menu Services | | Unit | Order Cost \$ 6,464,624 |
| Life Skills Consortium Placements | | | 78 \$ 73,000 \$ 5,694,000 |
| 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 \$ 435,000 |
| Lane School Placements | | | 4 \$ 65,500 \$ 262,000 |
| Lane School: Grades K-2 | 0 | Students | \$ - |
| Lane School: Grades 3-5 | 2 | Students | \$ - |
| Lane School: Grades 6-8 | 2 | 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 | | 0 \$ 4,000 \$ - |
| Direction Service | ADMr | | Yes \$ 2.15 \$ 19,331 |
| Sign Language Interpretation Services | Dollars | | \$ - \$ - \$ - |
| MLK Jr. Education Center | Dollars | | \$ - \$ - \$ - |
| Nursing Services | FTE | | 0.00 \$ 170,000 \$ - |
| Application Hosting and Management: Learn360 | ADMr | | Yes \$ 0.80 \$ 7,193 |
| Career and Technical Education | Programs | | 21 \$ 1,900 \$ 39,900 |
| Library Services | ADMr | | No \$ 9.25 \$ - |
| Substitute Teacher List Subscription | ADMr | | No \$ 0.81 \$ - |
| Courier Services | District | | Yes \$ 7,200 \$ 7,200 |
| Custom Services | | \$ 254,836 | |
| Request #1 | One Slot for ISP | | \$ 254,836 |
| Request #2 | | | \$ - |
| Request #3 | | | \$ - |
| Transit Dollars | | \$ - | |
| Total Cost of Services Ordered | | \$ 6,719,460 | |
| Flex Dollar Balance (Amount Due) | | \$(1,860,002) | |

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



Acronyms

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

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.

Glossary of Terms

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.



Glossary of Terms

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.

Notice of Budget Committee Meeting

4/16/25, 11:03 AM

NOTICE OF BUDGET COMMITTEE MEETING - Lane Education Service District

NOTICE OF BUDGET COMMITTEE MEETING

16 | APR 2025

A public meeting of the Budget Committee of the Lane Education Service District, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025, to June 30, 2026, will be held at the Lane Education Service District located at 1200 Highway 99 N, Eugene, OR. The meeting will take place on May 6, 2025 at 5:00 PM. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after May 6, 2025 at the Lane Education Service District located at 1200 Highway 99 N, Eugene, OR, between the hours of 8:00 AM and 4:30 PM. An additional meeting may be held on May 20, 2025, if necessary. This notice is also posted at www.lesd.k12.or.us.

SHARE THIS



Related News



Jan 17, 2025

Attention All Current and Former Lane ESD Employees:



Aug 26, 2024

Friends and Fun Summer Camp in session



Apr 12, 2024

NOTICE OF BUDGET COMMITTEE MEETING

© 2025 Lane ESD. All rights reserved.

Notice of Budget Committee Meeting

LOCALiQ The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

AFFIDAVIT OF PUBLICATION

Lane Education Service District
1200 Highway 99 N
Eugene OR 97402

STATE OF WISCONSIN, COUNTY OF BROWN

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

04/22/2025

Sworn to and subscribed before on 04/22/2025



Legal Clerk



Notary, State of WI, County of Brown

8.75.26

My commission expires

| | | |
|-------------------|-------------|--------------|
| Publication Cost: | \$61.17 | |
| Tax Amount: | \$0.00 | |
| Payment Cost: | \$61.17 | |
| Order No: | 11235203 | # of Copies: |
| Customer No: | 1414995 | 0 |
| PO #: | LEUG0280484 | |

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

MARIAH VERHAGEN
Notary Public
State of Wisconsin

Notice of Budget Committee Meeting

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Lane Education Service District, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025, to June 30, 2026, will be held at the Lane Education Service District located at 1200 Highway 99 N, Eugene, OR. The meeting will take place on May 6, 2025 at 5:00 PM. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after May 6, 2025 at the Lane Education Service District located at 1200 Highway 99 N, Eugene, OR, between the hours of 8:00 AM and 4:30 PM. An additional meeting may be held on May 20, 2025, if necessary. This notice is also posted at www.lesd.k12.or.us.
April 22 2025
LEUG0280484

Notice of Budget Hearing (Form ED-1)

LOCALiQ
The Register-Guard PO Box 631824 Cincinnati, OH 45263-1824

AFFIDAVIT OF PUBLICATION

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

REC'D JUN - 2

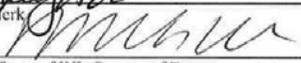
STATE OF WISCONSIN, COUNTY OF BROWN
The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues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

05/27/2025

Sworn to and subscribed before on 05/27/2025



Legal Clerk



Notary, State of WI, County of Brown

8.25.26

My commission expires
Publication Cost: \$360.05
Tax Amount: \$0.00
Payment Cost: \$360.05
Order No: 11325727 # of Copies:
Customer No: 1109128 1
PO #:

THIS IS NOT AN INVOICE!
Please do not use this form for payment remittance.

MARIAH VERHAGEN
Notary Public
State of Wisconsin

Notice of Budget Hearing (Form ED-1)

| FORM OR-ED-1 NOTICE OF BUDGET HEARING | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------|----------------------------------------|
| <p>A public meeting of the Lane Education Service District will be held on June 3, 2025 at 6:00 p.m at 1717 City View St, Eugene, OR 97402. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Lane Education Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1200 Highway 99 N, Eugene, OR 97402 between the hours of 8:00 a.m. and 5:00 p.m., or online at www.lesd.k12.or.us/administration/business-services. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.</p> | | | |
| <p>Contact: Olivia Meyers Buch, Director of Business Services Telephone: 541-461-8289 Email: omeyersbuch@lesd.k12.or.us</p> | | | |
| FINANCIAL SUMMARY - RESOURCES | | | |
| TOTAL OF ALL FUNDS | Actual Budget 2023-2024 | Adopted Budget This Year 2024-2025 | Approved Budget Next Year 2025-2026 |
| Beginning Fund Balance | \$ 5,133,807 | \$ 3,035,743 | \$ 3,697,436 |
| Current Year Property Taxes, other than Local Option Taxes | 8,514,876 | 8,922,452 | 9,255,007 |
| Other Revenue from Local Sources | 7,171,383 | 8,659,852 | 10,281,876 |
| Other Revenue from Intermediate Sources | - | - | 10,000 |
| Revenue from State Sources | 37,508,391 | 42,989,813 | 47,216,392 |
| Revenue from Federal Sources | 8,302,803 | 8,916,000 | 8,455,500 |
| Interfund Transfers | 448,198 | 451,500 | 452,500 |
| All Other Budget Resources | 342,174 | - | - |
| Total Resources | \$ 67,421,631 | \$ 72,975,360 | \$ 79,368,711 |
| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
| Salaries | \$ 17,948,410 | \$ 18,324,109 | \$ 19,647,297 |
| Other Associated Payroll Costs | 10,382,603 | 11,605,884 | 13,095,730 |
| Purchased Services | 9,107,791 | 9,471,492 | 12,560,621 |
| Supplies & Materials | 1,869,159 | 2,629,172 | 1,710,431 |
| Capital Outlay | 2,083,723 | 618,940 | 659,181 |
| Other Objects (except debt service & interfund transfers) | 21,143,244 | 26,755,511 | 27,657,978 |
| Debt Service* | 959,071 | 1,052,911 | 1,101,520 |
| Interfund Transfers* | 448,198 | 451,500 | 452,500 |
| Operating Contingency | - | 1,265,842 | 650,000 |
| Unappropriated Ending Fund Balance & Reserves | - | 800,000 | 1,833,453 |
| Total Requirements | \$ 63,942,199 | \$ 72,975,360 | \$ 79,368,711 |
| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION | | | |
| 1000 Instruction | \$ 16,171,700 | \$ 16,545,516 | \$ 17,902,946 |
| FTE | 180.40 | 176.52 | 174.54 |
| 2000 Support Services | 26,277,178 | 27,383,780 | 30,800,108 |
| FTE | 120.80 | 114.86 | 120.13 |
| 3000 Enterprise & Community Service | 59,963 | 75,000 | 80,000 |
| FTE | - | - | - |
| 5000 Other Uses | 20,037,073 | 25,400,811 | 26,559,167 |
| 5100 Debt Service* | 948,088 | 1,052,911 | 1,090,537 |
| 5200 Interfund Transfers* | 448,198 | 451,500 | 452,500 |
| 6000 Contingency | - | 1,265,842 | 650,000 |
| 7000 Unappropriated Ending Fund Balance | - | 800,000 | 1,833,453 |
| Total Requirements | \$ 63,942,199 | \$ 72,975,360 | \$ 79,368,711 |
| Total FTE | 301.20 | 291.38 | 294.66 |
| * Not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures. | | | |
| STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR | | | |
| There are no significant changes in activities or sources of financing from last year. | | | |
| PROPERTY TAX LEVIES | | | |
| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
| Permanent Rate Levy (Rate Limit \$0.2232 per \$1,000) | \$0.2232 | \$0.2232 | \$0.2232 |
| STATEMENT OF INDEBTEDNESS | | | |
| LONG TERM DEBT | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, but not incurred on July 1 | |
| Other Bonds | \$2,220,000 | - | |
| Other Borrowings | \$777,801 | - | |
| Total | \$2,997,801 | \$0 | |

Resolution Adopting the Budget, Making Appropriations, Imposing Taxes, Categorizing Taxes

Lane Education Service District

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Lane Education Service District hereby adopts the budget for fiscal year 2025-26 in the total of **\$79,368,711**. This budget is now on file at the Lane ESD Main Campus at 1200 Highway 99 N, Eugene, OR 97402.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated:

100 - General Fund

| | |
|----------------------------|----------------------|
| 1000 - Instruction | \$ 14,163,749 |
| 2000 - Support Services | 14,928,394 |
| 5000 - Other Uses | 4,010,894 |
| 5200 - Interfund Transfers | 452,500 |
| 6000 - Contingency | 650,000 |
| Total | \$ 34,205,537 |

200 - Special Revenue Fund

| | |
|------------------------------------------|----------------------|
| 1000 - Instruction | \$ 3,739,197 |
| 2000 - Support Services | 15,187,528 |
| 3000 - Enterprise and Community Services | 80,000 |
| 5000 - Other Uses | 22,548,273 |
| Total | \$ 41,554,998 |

300 - Debt Service Fund

| | |
|-------------------------|-------------------|
| 2000 - Support Services | \$ 5 |
| 5100 - Debt Service | 954,698 |
| Total | \$ 954,703 |

400 - Capital Projects Fund

| | |
|-------------------------|-------------------|
| 2000 - Support Services | \$ 139,161 |
| 5100 - Debt Service | 135,839 |
| Total | \$ 275,000 |

Resolution Adopting the Budget, Making Appropriations, Imposing Taxes, Categorizing Taxes

| | |
|------------------------------------------------------------|----------------------|
| 600 - Internal Service Fund | |
| 2000 - Support Services | \$ 545,020 |
| Total | \$ 545,020 |
| | |
| Total Appropriations, All Funds | \$ 77,535,258 |
| Total Unappropriated and Reserve Amounts, All Funds | \$ 1,833,453 |
| TOTAL ADOPTED BUDGET | \$ 79,368,711 |

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for tax year 2025-2026 upon the assessed value of all taxable property within the district:

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

RESOLUTION CATEGORIZING THE TAX

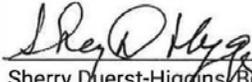
BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Education Limitation

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

The above resolution statements were approved and declared adopted on this 3rd day of June, 2025.

**LANE EDUCATION SERVICE DISTRICT
LANE COUNTY, OREGON**



Sherry Duerst-Higgins, Board Chair

ATTEST:



Tony Scuto, Clerk

Notice of Property Tax and Certification of Intent to Impose a Tax on Property (Form ED-50)

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts **FORM OR-ED-50 2025-2026**

To assessor of Lane/Linn/Douglas County

Check here if this is an amended form.

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

The Lane Education Service District has the responsibility and authority to place the following property tax, fee, charge, or assessment

on the tax roll of Lane/Linn/Douglas County. The property tax, fee, charge, or assessment is categorized as stated by this form.

1200 Highway 99 N Eugene OR 97402 6/5/2025
Mailing Address of District City State ZIP Code Date Submitted
Olivia Meyers Buch Director, Business Services 541-461-8289 omeyersbuch@lesd.k12.or.us
Contact person Title Daytime telephone number Contact person e-mail address

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

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

PART I: TOTAL PROPERTY TAX LEVY

| | Subject to Education Limits | | |
|---------------------------------------------------------------------------------------------------------|-----------------------------|--------------------|--------------------------------|
| | Rate | —or— Dollar Amount | |
| 1. Rate per \$1,000 levied (within permanent rate limit).....1 | \$0.2232 | | Excluded from Measure 5 Limits |
| 2. Local option operating tax2 | | | Dollar Amount of Bond Levy |
| 3. Local option capital project tax.....3 | | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a | | | |
| 4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001..... 4b | | | |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c | | | |

PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-060 (Rev. 10-11-24)

Form OR-ED-50 (continued on next page)

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.



