



2025-2026

# Adopted Budget

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*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](http://www.lesd.k12.or.us)



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

## Table of Contents

<b>About Lane Education Service District.....</b>	<b>4</b>
Component School Districts.....	4
Board of Education.....	5
Budget Committee.....	6
Budget Calendar.....	6
<b>Superintendent's Budget Message.....</b>	<b>7</b>
How Services are Funded.....	9
Overview of Core Services.....	11
Overview of Menu Services.....	13
Overview of Grants and Contracts.....	15
<b>Summary of Adopted Budget.....</b>	<b>18</b>
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
<b>General Fund.....</b>	<b>30</b>
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
<b>Special Revenue Fund.....</b>	<b>46</b>
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
<b>Debt Service Fund.....</b>	<b>62</b>
Summary of Resources and Requirements.....	63
Resources by Source.....	64
Requirements by Object.....	65
Requirements by Function.....	66
Requirements by Function / Object.....	67
<b>Capital Projects Fund.....</b>	<b>68</b>
Summary of Resources and Requirements.....	69
Resources by Source.....	70
Requirements by Object.....	71
Requirements by Function.....	72
Requirements by Function / Object.....	73
<b>Internal Service Fund.....</b>	<b>74</b>
Summary of Resources and Requirements.....	75
Resources by Source.....	76
Requirements by Object.....	77
Requirements by Function.....	78
Requirements by Function / Object.....	79
<b>Other Information.....</b>	<b>80</b>
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	Mapleton
Blachly	Marcola
Creswell	McKenzie
Crow-Applegate-Lorane	Oakridge
Eugene	Pleasant Hill
Fern Ridge	Siuslaw
Junction City	South Lane
Lowell	Springfield



## Board of Education

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



Sydney Kissinger  
Zone 1 (Eugene-North)



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



Vanessa Truett  
Zone 3 (Springfield)



Nora Kent  
Zone 4 (West/North County)



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



Rose Wilde  
Zone 6 (At Large)



Linda Hamilton  
Zone 7 (At Large)

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

Component District  
Superintendent Advisor:  
*Rotating*

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## 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.

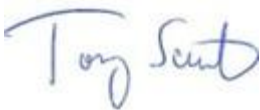
To ensure long-term sustainability, we have implemented measures to deliver the best educational program available within the constraints of well-managed resources. Recognizing the importance of a budget that delivers sustainable levels of services, this budget is structurally balanced, where recurring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

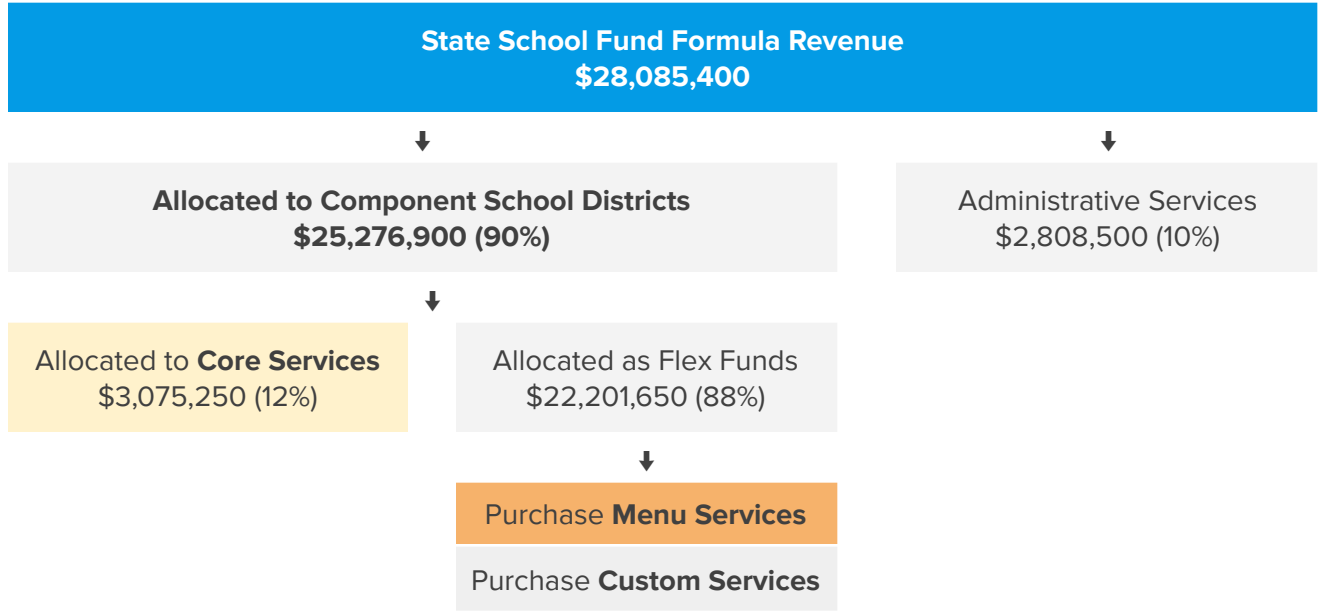


# How Services are Funded

**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%
<b>TOTAL</b>	<b>50,478.93</b>	<b>\$22,201,650</b>	<b>100.00%</b>

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
<b>Programs for Children with Special Needs</b>	<b>Life Skills High-Cost Pool</b>	Provides funds to districts with an overrepresentation of Life Skills students (including districts that do not participate in the ESD Life Skills consortium).
<b>Technology Support</b>	<b>Network Services</b>	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.
	<b>Professional Development</b>	Organize regional professional development opportunities and support local partnerships, including an internship program.
	<b>Technology Leadership</b>	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.
	<b>Grant Support</b>	Assistance in the writing, coordination, and implementation of county-wide grant activities
	<b>Cybersecurity</b>	Assist with developing and maintaining incident response plans, cybersecurity handbooks, insurance compliance, vulnerability scanning and reports.
<b>School Improvement Services</b>	<b>Curriculum and Instruction</b>	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.
	<b>Curriculum Leaders</b>	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.



	<b>Promise Programs</b>	The Lane Regional Promise supports teachers in obtaining College Now endorsements to offer college credit for courses taken in high school.
	<b>Lane Career Academy</b>	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.
<b>Administrative and Support Services</b>	<b>Home School</b>	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.
	<b>Attendance and Truancy Services</b>	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.
	<b>Connected Lane County</b>	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.
	<b>Oregon Licensed Contract Dashboard</b>	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
<b>Programs for Children with Special Needs</b>	<b>Life Skills Consortium Placements</b>	<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>
	<b>Lane School Placements</b>	Lane School is a structured behavior and academic program for kindergarten through grade eight students who experience significant behavioral, social, and educational difficulties.
	<b>Behavior Disorder Consultants</b>	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.
	<b>School Psychologists</b>	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.
	<b>Speech Language Pathologists</b>	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.
	<b>Augmentative Communication</b>	Augmentative Communication services include evaluation, IEP support, programming equipment, and consultation with classroom teachers and specialists.

	<b>Direction Service</b>	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.
	<b>Sign Language Interpretation Services</b>	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.
	<b>MLK Jr. Education Center</b>	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.
	<b>Nursing Services</b>	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.
<b>Technology Support</b>	<b>Application Hosting and Management</b>	Cloud and on-prem solutions, e.g. video streaming services, backup solutions, help desk solutions, cloud solutions and applications, and technology inventory solutions.
<b>School Improvement Services</b>	<b>Career and Technical Education</b>	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.
	<b>Library Services</b>	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.
<b>Administrative and Support Services</b>	<b>Substitute Teacher List Subscription</b>	Lane ESD maintains a list of approved substitute teachers and provides support with registration, training, and orientation to applicants.
	<b>Courier Services</b>	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
<b>Programs for Children with Special Needs</b>	<b>Early Intervention / Early Childhood Special Ed</b>	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.
	<b>Lane Regional Inclusive Services</b>	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.
	<b>State Hospital</b>	The Oregon State Hospital Education Program offers opportunities for 18 to 21-year-olds to continue their education while in the hospital setting.
	<b>Juvenile Detention Education Program</b>	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.
	<b>Regional Technical Assistance Program</b>	Lane ESD provides local-level options for professional development and technical assistance within the general supervision areas (special education and federal title programs).
<b>School Improvement Services</b>	<b>Western Regional Education Network</b>	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.

	<b>Teacher Pathways</b>	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.
	<b>Social Emotional Learning</b>	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,
	<b>School Safety and Prevention</b>	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.
	<b>Student Voice</b>	Professional development, coaching, and consultation are provided to implement ongoing student voice and engagement for district/school strategic planning and continuous improvement.
	<b>LGBTQ2SIA+ Student Success</b>	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.
	<b>Latinx Student Success</b>	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.
	<b>Native Youth Wellness</b>	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.
	<b>Advanced Manufacturing &amp; Construction</b>	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.
	<b>Behavioral Health Career Pathways</b>	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.
	<b>Team Oregon Build</b>	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.

	<b>Healthcare Workforce Development</b>	Coordinate scholarship and training support to remove cost barriers for students to participate in Behavioral Health and Emergency Services pathways within Lane Career Academy.
	<b>LaneSTEM</b>	Lane ESD supports Science, Technology, Engineering, and Math (STEM) education in partnership with LaneSTEM through workshops, school site consultation, classroom coaching, and grant partnerships.
	<b>Early Literacy</b>	Lane ESD supports district implementation of their Early Literacy plans by coordinating professional development via Oregon Department of Education contractors and community partners.
	<b>Administrative Burden Reduction</b>	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.
	<b>21st Century Community Learning Centers</b>	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.
	<b>English Language Development</b>	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.
	<b>Migrant Education</b>	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.
	<b>EA/IA Professional Development</b>	Lane ESD contracts with Cultivate at the University of Oregon to provide professional development modules for Education / Instructional Assistants.
	<b>Portrait of a Graduate</b>	Lane ESD contracts with Cosgrave and Swanson to consult rural districts on developing and implementing Portrait of a Graduate.

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## Summary of Adopted Budget

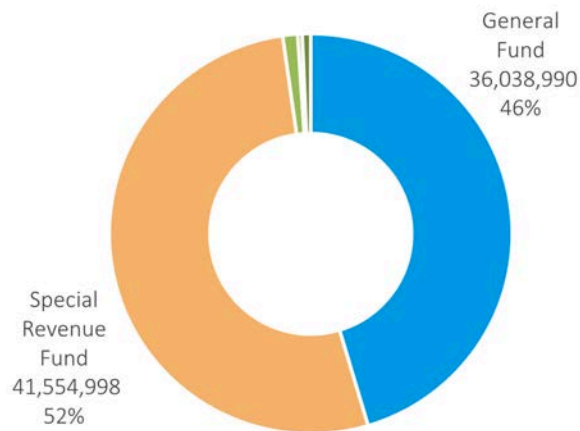


*The Native Youth Wellness program provides professional development on Tribal History/Shared History and transformative social emotional learning, culture nights, student affinity groups, coaching on tribal education programs, equity, and culturally sustaining pedagogy.*

## All Funds

### Resources and Requirements by Fund

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>Resources</b>								
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
<b>Total Resources</b>	<b>71,469,947</b>	<b>67,421,631</b>	<b>-</b>	<b>72,975,360</b>	<b>-</b>	<b>79,368,711</b>	<b>79,368,711</b>	<b>79,368,711</b>
<b>Requirements</b>								
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
<b>Total Requirements</b>	<b>66,399,942</b>	<b>63,942,199</b>	<b>291.38</b>	<b>72,975,360</b>	<b>294.66</b>	<b>79,368,711</b>	<b>79,368,711</b>	<b>79,368,711</b>
<b>ENDING FUND BALANCE</b>	<b>5,070,006</b>	<b>3,479,433</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>





## 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.

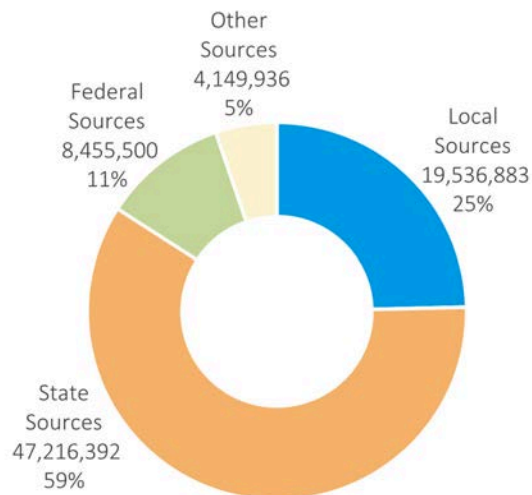
FUND TYPE		FUND COMPONENTS
100	General Fund	Accounts for all financial resources of the district except those required to be accounted for in another fund.
200	Special Revenue Fund	Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are 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

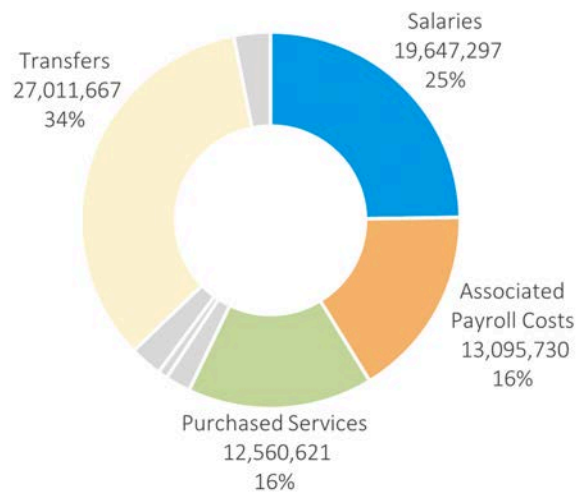
### Summary of Resources and Requirements

	2022-23	2023-24	2024-25		2025-26 Budget			
	Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>Resources</b>								
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
<b>Total Resources</b>	<b>71,469,947</b>	<b>67,421,631</b>		<b>72,975,360</b>		<b>79,368,711</b>	<b>79,368,711</b>	<b>79,368,711</b>
<b>Requirements</b>								
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
<b>Total Requirements</b>	<b>66,399,942</b>	<b>63,942,199</b>	<b>291.38</b>	<b>72,975,360</b>	<b>294.66</b>	<b>79,368,711</b>	<b>79,368,711</b>	<b>79,368,711</b>
<b>ENDING FUND BALANCE</b>	<b>5,070,006</b>	<b>3,479,433</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>1000 - Revenue from Local Sources</b>								
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
<b>Total Revenue from Local Sources</b>	<b>15,536,073</b>	<b>15,686,258</b>		<b>17,582,304</b>		<b>19,536,883</b>	<b>19,536,883</b>	<b>19,536,883</b>
<b>2000 - Revenue from Intermediate Sources</b>								
2199 Other Intermediate Sources	-	-		-		10,000	10,000	10,000
<b>Total Revenue from Intermediate Sources</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>3000 - Revenue from State Sources</b>								
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
<b>Total Revenue from State Sources</b>	<b>41,755,400</b>	<b>37,508,391</b>		<b>42,989,813</b>		<b>47,216,392</b>	<b>47,216,392</b>	<b>47,216,392</b>
<b>4000 - Revenue from Federal Sources</b>								
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		-	-	-
<b>Total Revenue from Federal Sources</b>	<b>7,673,042</b>	<b>8,302,803</b>		<b>8,916,000</b>		<b>8,455,500</b>	<b>8,455,500</b>	<b>8,455,500</b>
<b>5000 - Revenue from Other Sources</b>								
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
<b>Total Revenue from Other Sources</b>	<b>6,505,433</b>	<b>5,924,179</b>		<b>3,487,243</b>		<b>4,149,936</b>	<b>4,149,936</b>	<b>4,149,936</b>
<b>TOTAL RESOURCES</b>	<b>71,469,947</b>	<b>67,421,631</b>		<b>72,975,360</b>		<b>79,368,711</b>	<b>79,368,711</b>	<b>79,368,711</b>

## All Funds

### Requirements by Object

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>100 - Salaries</b>								
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
<b>Total Salaries</b>	<b>15,406,326</b>	<b>17,948,410</b>	<b>291.38</b>	<b>18,324,109</b>	<b>294.66</b>	<b>19,647,297</b>	<b>19,647,297</b>	<b>19,647,297</b>
<b>200 - Associated Payroll Costs</b>								
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
<b>Total Associated Payroll Costs</b>	<b>9,099,027</b>	<b>10,382,603</b>		<b>11,605,884</b>		<b>13,095,730</b>	<b>13,095,730</b>	<b>13,095,730</b>
<b>300 - Purchased Services</b>								
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
<b>Total Purchased Services</b>	<b>11,950,565</b>	<b>9,107,791</b>		<b>9,471,492</b>		<b>12,560,621</b>	<b>12,560,621</b>	<b>12,560,621</b>
<b>400 - Supplies and Materials</b>								
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
<b>Total Supplies and Materials</b>	<b>2,212,226</b>	<b>1,869,159</b>		<b>2,629,172</b>		<b>1,710,431</b>	<b>1,710,431</b>	<b>1,710,431</b>
<b>500 - Capital Outlay</b>								
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
<b>Total Capital Outlay</b>	<b>930,199</b>	<b>2,083,723</b>	<b>-</b>	<b>618,940</b>	<b>-</b>	<b>659,181</b>	<b>659,181</b>	<b>659,181</b>
<b>600 - Other Objects</b>								
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
<b>Total Other Objects</b>	<b>2,200,890</b>	<b>2,065,242</b>	<b>-</b>	<b>2,407,611</b>	<b>-</b>	<b>2,200,331</b>	<b>2,200,331</b>	<b>2,200,331</b>
<b>700 - Transfers</b>								
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
<b>Total Transfers</b>	<b>24,600,710</b>	<b>20,485,271</b>		<b>25,852,311</b>		<b>27,011,667</b>	<b>27,011,667</b>	<b>27,011,667</b>
<b>800 - Other Uses of Funds</b>								
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
<b>Total Other Uses of Funds</b>	<b>-</b>	<b>-</b>		<b>2,065,842</b>		<b>2,483,453</b>	<b>2,483,453</b>	<b>2,483,453</b>
<b>TOTAL REQUIREMENTS</b>	<b>66,399,942</b>	<b>63,942,199</b>	<b>291.38</b>	<b>72,975,360</b>	<b>294.66</b>	<b>79,368,711</b>	<b>79,368,711</b>	<b>79,368,711</b>



## All Funds

### Requirements by Function

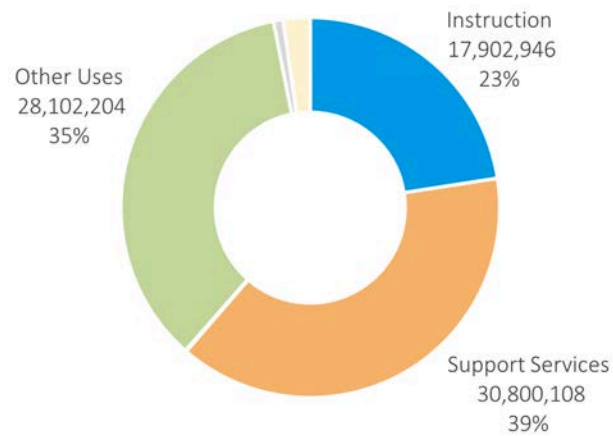
	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>1000 - Instruction</b>								
1111 Elementary, K-5 or K-6	-	37,211	-	-	-	-	-	-
1121 Middle/Junior High School Programs	-	2,161	-	-	-	-	-	-
1140 Pre-Kindergarten Programs	767	-	-	-	-	-	-	-
1220 Restrictive 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
<b>Total Instruction</b>	<b>14,851,095</b>	<b>16,171,700</b>	<b>176.52</b>	<b>16,545,516</b>	<b>174.54</b>	<b>17,902,946</b>	<b>17,902,946</b>	<b>17,902,946</b>
<b>2000 - Support Services</b>								
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
<b>Total Support Services</b>	<b>25,967,050</b>	<b>26,277,178</b>	<b>114.86</b>	<b>27,383,780</b>	<b>120.13</b>	<b>30,800,108</b>	<b>30,800,108</b>	<b>30,800,108</b>
<b>3000 - Enterprise and Community Services</b>								
3100 Food Services	63,455	59,963	-	75,000	-	80,000	80,000	80,000
<b>Total Enterprise and Community Services</b>	<b>63,455</b>	<b>59,963</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>5000 - Other Uses</b>								
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
<b>Total Other Uses</b>	<b>25,518,342</b>	<b>21,433,359</b>		<b>26,905,222</b>		<b>28,102,204</b>	<b>28,102,204</b>	<b>28,102,204</b>



## All Funds

### Requirements by Function (continued)

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>6000 - Contingencies</b>								
6000 Operating Contingency	-	-		1,265,842		650,000	650,000	650,000
<b>Total Contingencies</b>	-	-		1,265,842		650,000	650,000	650,000
<b>7000 - Unappropriated Ending Fund Balance</b>								
7000 Unappropriated Ending Fund Balance	-	-		800,000		1,833,453	1,833,453	1,833,453
<b>Total Unappropriated Ending Fund Balance</b>	-	-		800,000		1,833,453	1,833,453	1,833,453
<b>TOTAL REQUIREMENTS</b>	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

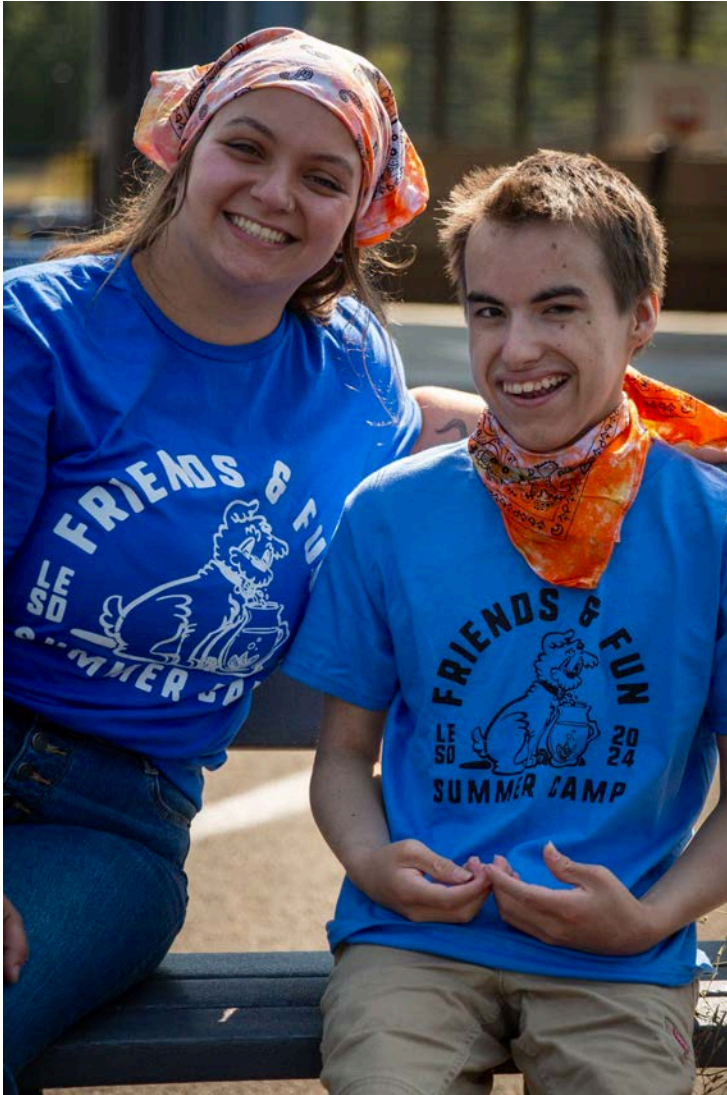
Budget requirements are prepared by program. Programs are groups of activities to accomplish a major service or function. Schools use programs in budgeting – called “functions”. The function describes the activity for which a service or material object is acquired.

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.

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## 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.*



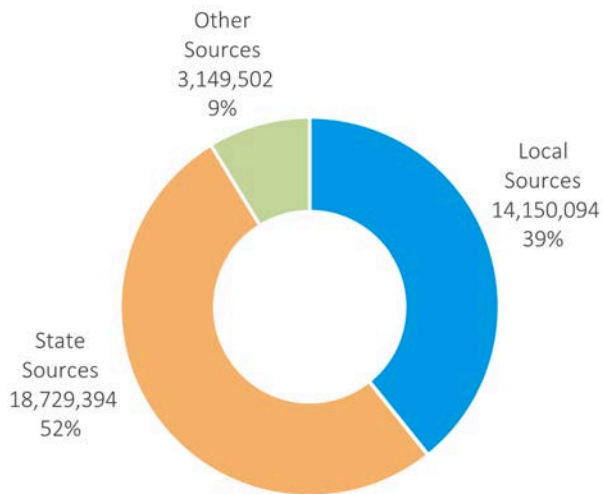
*Friends and Fun Camp provided Life Skills students with opportunities to experience swimming, music, art, science, and other social activities specifically tailored to meet their unique needs.*

## General Fund

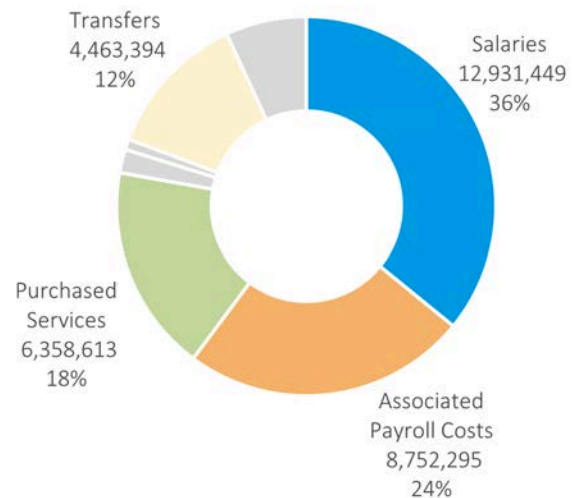
### Summary of Resources and Requirements

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>Resources</b>								
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
<b>Total Resources</b>	<b>31,233,335</b>	<b>30,777,098</b>		<b>31,373,479</b>		<b>36,038,990</b>	<b>36,038,990</b>	<b>36,038,990</b>
<b>Requirements</b>								
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
<b>Total Requirements</b>	<b>27,986,695</b>	<b>28,067,119</b>	<b>205.95</b>	<b>31,373,479</b>	<b>215.29</b>	<b>36,038,990</b>	<b>36,038,990</b>	<b>36,038,990</b>
<b>ENDING FUND BALANCE</b>	<b>3,246,640</b>	<b>2,709,979</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

Resources



Requirements



## General Fund

### Resources by Source

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>1000 - Revenue from Local Sources</b>								
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
<b>Total Revenue from Local Sources</b>	<b>11,319,810</b>	<b>11,334,861</b>		<b>12,394,549</b>		<b>14,150,094</b>	<b>14,150,094</b>	<b>14,150,094</b>
<b>2000 - Revenue from Intermediate Sources</b>								
2199 Other Intermediate Sources	-	-		-		10,000	10,000	10,000
<b>Total Revenue from Intermediate Sources</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>3000 - Revenue from State Sources</b>								
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	-	-		-		-	-	-
<b>Total Revenue from State Sources</b>	<b>15,516,866</b>	<b>16,153,423</b>		<b>16,360,313</b>		<b>18,729,394</b>	<b>18,729,394</b>	<b>18,729,394</b>
<b>5000 - Revenue from Other Sources</b>								
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
<b>Total Revenue from Other Sources</b>	<b>4,396,659</b>	<b>3,288,814</b>		<b>2,618,617</b>		<b>3,149,502</b>	<b>3,149,502</b>	<b>3,149,502</b>
<b>TOTAL RESOURCES</b>	<b>31,233,335</b>	<b>30,777,098</b>		<b>31,373,479</b>		<b>36,038,990</b>	<b>36,038,990</b>	<b>36,038,990</b>

## General Fund

### Requirements by Object

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>100 - Salaries</b>								
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
<b>Total Salaries</b>	<b>9,141,836</b>	<b>10,973,743</b>	<b>205.95</b>	<b>11,436,471</b>	<b>215.29</b>	<b>12,931,449</b>	<b>12,931,449</b>	<b>12,931,449</b>
<b>200 - Associated Payroll Costs</b>								
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
<b>Total Associated Payroll Costs</b>	<b>5,738,735</b>	<b>6,470,402</b>		<b>7,495,703</b>		<b>8,752,295</b>	<b>8,752,295</b>	<b>8,752,295</b>
<b>300 - Purchased Services</b>								
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
<b>Total Purchased Services</b>	<b>6,815,071</b>	<b>5,713,478</b>		<b>5,695,892</b>		<b>6,358,613</b>	<b>6,358,613</b>	<b>6,358,613</b>
<b>400 - Supplies and Materials</b>								
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
<b>Total Supplies and Materials</b>	<b>763,976</b>	<b>599,614</b>		<b>662,884</b>		<b>724,853</b>	<b>724,853</b>	<b>724,853</b>
<b>600 - Other Objects</b>								
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
<b>Total Other Objects</b>	<b>312,523</b>	<b>263,685</b>		<b>269,700</b>		<b>324,933</b>	<b>324,933</b>	<b>324,933</b>

## General Fund

### Requirements by Object (continued)

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>700 - Transfers</b>								
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
<b>Total Transfers</b>	<b>5,214,555</b>	<b>4,046,197</b>		<b>3,746,987</b>		<b>4,463,394</b>	<b>4,463,394</b>	<b>4,463,394</b>
<b>800 - Other Uses of Funds</b>								
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
<b>Total Other Uses of Funds</b>	<b>-</b>	<b>-</b>		<b>2,065,842</b>		<b>2,483,453</b>	<b>2,483,453</b>	<b>2,483,453</b>
<b>TOTAL REQUIREMENTS</b>	<b>27,986,695</b>	<b>28,067,119</b>	<b>205.95</b>	<b>31,373,479</b>	<b>215.29</b>	<b>36,038,990</b>	<b>36,038,990</b>	<b>36,038,990</b>



## General Fund

### Requirements by Function

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>1000 - Instruction</b>								
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
<b>Total Instruction</b>	<b>11,753,937</b>	<b>12,919,442</b>	<b>159.37</b>	<b>13,292,681</b>	<b>155.59</b>	<b>14,163,749</b>	<b>14,163,749</b>	<b>14,163,749</b>
<b>2000 - Support Services</b>								
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
<b>Total Support Services</b>	<b>11,018,203</b>	<b>11,101,481</b>	<b>46.58</b>	<b>12,267,969</b>	<b>59.70</b>	<b>14,928,394</b>	<b>14,928,394</b>	<b>14,928,394</b>
<b>5000 - Other Uses</b>								
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
<b>Total Other Uses</b>	<b>5,214,555</b>	<b>4,046,197</b>		<b>3,746,987</b>		<b>4,463,394</b>	<b>4,463,394</b>	<b>4,463,394</b>
<b>6000 - Contingencies</b>								
6000 Operating Contingency	-	-		1,265,842		650,000	650,000	650,000
<b>Total Contingencies</b>	<b>-</b>	<b>-</b>		<b>1,265,842</b>		<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
<b>7000 - Unappropriated Ending Fund Balance</b>								
7000 Unappropriated Ending Fund Balance	-	-		800,000		1,833,453	1,833,453	1,833,453
<b>Total Unappropriated Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>800,000</b>		<b>1,833,453</b>	<b>1,833,453</b>	<b>1,833,453</b>
<b>TOTAL REQUIREMENTS</b>	<b>27,986,695</b>	<b>28,067,119</b>	<b>205.95</b>	<b>31,373,479</b>	<b>215.29</b>	<b>36,038,990</b>	<b>36,038,990</b>	<b>36,038,990</b>



## General Fund

### Requirements by Function / Object

	2022-23	2023-24	2024-25		2025-26 Budget			
	Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>1220 - Restrictive Programs for Students with Disabilities</b>								
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		-	-	-
<b>Total Restrictive Programs for Students with Disabilities</b>	<b>11,714,304</b>	<b>12,892,130</b>	<b>159.07</b>	<b>13,256,808</b>	<b>153.29</b>	<b>13,820,334</b>	<b>13,820,334</b>	<b>13,820,334</b>
<b>1280 - Alternative Education</b>								
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	-	-		-		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
<b>Total Alternative Education</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.00</b>	<b>303,990</b>	<b>303,990</b>	<b>303,990</b>
<b>1299 - Other Programs</b>								
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
<b>Total Other Programs</b>	<b>39,633</b>	<b>27,312</b>	<b>0.30</b>	<b>35,874</b>	<b>0.30</b>	<b>39,424</b>	<b>39,424</b>	<b>39,424</b>
<b>Total Instruction</b>	<b>11,753,937</b>	<b>12,919,442</b>	<b>159.37</b>	<b>13,292,681</b>	<b>155.59</b>	<b>14,163,749</b>	<b>14,163,749</b>	<b>14,163,749</b>
<b>2110 - Attendance and Social Work Services</b>								
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		-	-	-
<b>Total Attendance and Social Work Services</b>	<b>11,827</b>	<b>4,208</b>	<b>0.05</b>	<b>5,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2120 - Guidance Services</b>								
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
<b>Total Guidance Services</b>	<b>98,355</b>	<b>77,951</b>	<b>-</b>	<b>86,604</b>	<b>0.50</b>	<b>166,661</b>	<b>166,661</b>	<b>166,661</b>
<b>2130 - Health Services</b>								
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
<b>Total Health Services</b>	<b>38,285</b>	<b>24,425</b>	<b>0.63</b>	<b>88,388</b>	<b>2.80</b>	<b>397,432</b>	<b>397,432</b>	<b>397,432</b>
<b>2140 - Psychological Services</b>								
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		-	-	-
<b>Total Psychological Services</b>	<b>264,153</b>	<b>256,837</b>	<b>0.63</b>	<b>242,425</b>	<b>2.80</b>	<b>486,093</b>	<b>486,093</b>	<b>486,093</b>
<b>2150 - Speech Pathology and Audiology Services</b>								
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	-		-		-	-	-
<b>Total Speech Pathology and Audiology Services</b>	<b>1,002,979</b>	<b>1,191,852</b>	<b>8.20</b>	<b>1,394,368</b>	<b>15.30</b>	<b>2,246,237</b>	<b>2,246,237</b>	<b>2,246,237</b>
<b>2160 - Other Student Treatment Services</b>								
310 Instructional, Professional and Technical Services	-	-		-		550,000	550,000	550,000
<b>Total Other Student Treatment Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>2190 - Service Direction, Student Support Services</b>								
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		-		-	-	-
<b>Total Service Direction, Student Support Services</b>	<b>1,675,114</b>	<b>1,615,888</b>	<b>9.73</b>	<b>1,901,088</b>	<b>7.75</b>	<b>1,548,811</b>	<b>1,548,811</b>	<b>1,548,811</b>
<b>2210 - Improvement of Instruction Services</b>								
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	-		-		-	-	-
<b>Total Improvement of Instruction Services</b>	<b>761,484</b>	<b>869,617</b>	<b>4.10</b>	<b>907,167</b>	<b>6.16</b>	<b>1,281,878</b>	<b>1,281,878</b>	<b>1,281,878</b>
<b>2220 - Educational Media Services</b>								
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		-		-	-	-
<b>Total Educational Media Services</b>	<b>88,647</b>	<b>87,208</b>	<b>1.00</b>	<b>109,620</b>	<b>1.00</b>	<b>124,135</b>	<b>124,135</b>	<b>124,135</b>

## General Fund

### Requirements by Function / Object (continued)

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>2240 - Instructional Staff Development</b>								
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		-	-	-
<b>Total Instructional Staff Development</b>	<b>239,202</b>	<b>113,348</b>	<b>-</b>	<b>572,843</b>	<b>-</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>
<b>2310 - Board of Education Services</b>								
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
<b>Total Board of Education Services</b>	<b>363,643</b>	<b>391,437</b>	<b>-</b>	<b>437,125</b>	<b>-</b>	<b>371,825</b>	<b>371,825</b>	<b>371,825</b>
<b>2320 - Executive Administration Services</b>								
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	-		-		-	-	-
<b>Total Executive Administration Services</b>	<b>505,157</b>	<b>471,928</b>	<b>2.05</b>	<b>481,566</b>	<b>2.50</b>	<b>684,136</b>	<b>684,136</b>	<b>684,136</b>
<b>2520 - Fiscal Services</b>								
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
<b>Total Fiscal Services</b>	<b>547,669</b>	<b>591,614</b>	<b>4.00</b>	<b>588,960</b>	<b>4.00</b>	<b>680,049</b>	<b>680,049</b>	<b>680,049</b>
<b>2540 - Operation and Maintenance of Plant Services</b>								
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>1,539,775</b>	<b>1,004,847</b>	<b>3.70</b>	<b>1,068,011</b>	<b>3.50</b>	<b>1,023,383</b>	<b>1,023,383</b>	<b>1,023,383</b>
<b>2570 - Internal Services</b>								
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
<b>Total Internal Services</b>	<b>71,123</b>	<b>63,615</b>	<b>1.00</b>	<b>82,447</b>	<b>0.80</b>	<b>79,200</b>	<b>79,200</b>	<b>79,200</b>
<b>2630 - Information Services</b>								
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		-		-	-	-
<b>Total Information Services</b>	<b>188</b>	<b>1,002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## General Fund

### Requirements by Function / Object (continued)

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>2640 - Staff Services</b>								
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
<b>Total Staff Services</b>	<b>684,499</b>	<b>806,239</b>	<b>3.50</b>	<b>709,709</b>	<b>4.09</b>	<b>844,319</b>	<b>844,319</b>	<b>844,319</b>
<b>2660 - Technology Services</b>								
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
<b>Total Technology Services</b>	<b>1,417,506</b>	<b>1,709,135</b>	<b>8.00</b>	<b>1,857,827</b>	<b>8.50</b>	<b>2,124,016</b>	<b>2,124,016</b>	<b>2,124,016</b>
<b>2680 - Interpretation and Translation Services</b>								
310 Instructional, Professional and Technical Services	1,662,604	1,798,500	-	1,705,000	-	2,220,000	2,220,000	2,220,000
<b>Total Interpretation and Translation Services</b>	<b>1,662,604</b>	<b>1,798,500</b>	<b>-</b>	<b>1,705,000</b>	<b>-</b>	<b>2,220,000</b>	<b>2,220,000</b>	<b>2,220,000</b>



## General Fund

### Requirements by Function / Object (continued)

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>2690 - Other Support Services - Central</b>								
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	-		-		-	-	-
<b>Total Other Support Services - Central</b>	<b>34,142</b>	<b>16,451</b>	<b>-</b>	<b>20,251</b>	<b>-</b>	<b>13,100</b>	<b>13,100</b>	<b>13,100</b>
<b>2700 - Supplemental Retirement Program</b>								
240 Contractual Employee Benefits	11,850	5,380		9,030		9,120	9,120	9,120
<b>Total Supplemental Retirement Program</b>	<b>11,850</b>	<b>5,380</b>	<b>-</b>	<b>9,030</b>	<b>-</b>	<b>9,120</b>	<b>9,120</b>	<b>9,120</b>
<b>Total Support Services</b>	<b>11,018,203</b>	<b>11,101,481</b>	<b>46.58</b>	<b>12,267,969</b>	<b>59.70</b>	<b>14,928,394</b>	<b>14,928,394</b>	<b>14,928,394</b>
<b>5200 - Transfers of Funds</b>								
710 Fund Modifications	459,000	448,198		449,000		452,500	452,500	452,500
<b>Total Transfers of Funds</b>	<b>459,000</b>	<b>448,198</b>		<b>449,000</b>		<b>452,500</b>	<b>452,500</b>	<b>452,500</b>
<b>5300 - Apportionment of Funds by ESD</b>								
720 Transits	4,755,555	3,597,999		3,297,987		4,010,894	4,010,894	4,010,894
<b>Total Apportionment of Funds by ESD</b>	<b>4,755,555</b>	<b>3,597,999</b>		<b>3,297,987</b>		<b>4,010,894</b>	<b>4,010,894</b>	<b>4,010,894</b>
<b>Total Other Uses</b>	<b>5,214,555</b>	<b>4,046,197</b>		<b>3,746,987</b>		<b>4,463,394</b>	<b>4,463,394</b>	<b>4,463,394</b>
<b>6000 - Contingencies</b>								
810 Planned Reserve	-	-		1,265,842		650,000	650,000	650,000
<b>Total Contingencies</b>	<b>-</b>	<b>-</b>		<b>1,265,842</b>		<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
<b>7000 - Unappropriated Ending Fund Balance</b>								
820 Reserved for Next Year	-	-		800,000		1,833,453	1,833,453	1,833,453
<b>Total Unappropriated Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>800,000</b>		<b>1,833,453</b>	<b>1,833,453</b>	<b>1,833,453</b>
<b>TOTAL REQUIREMENTS</b>	<b>27,986,695</b>	<b>28,067,119</b>	<b>205.95</b>	<b>31,373,479</b>	<b>215.29</b>	<b>36,038,990</b>	<b>36,038,990</b>	<b>36,038,990</b>

## General Fund

### Requirements by Service Area

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>Programs for Children with Special Needs</b>								
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
<b>Total Programs for Children with Special Needs</b>	<b>17,402,695</b>	<b>18,622,870</b>	<b>180.31</b>	<b>19,141,376</b>	<b>185.79</b>	<b>22,028,376</b>	<b>22,028,376</b>	<b>22,028,376</b>
<b>Technology Support</b>								
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
<b>Total Technology Support</b>	<b>1,045,796</b>	<b>1,222,571</b>	<b>4.45</b>	<b>1,352,591</b>	<b>4.50</b>	<b>1,500,576</b>	<b>1,500,576</b>	<b>1,500,576</b>
<b>School Improvement Services</b>								
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	-	-	-	-
<b>Total School Improvement Services</b>	<b>921,744</b>	<b>861,271</b>	<b>5.10</b>	<b>1,510,129</b>	<b>9.16</b>	<b>1,636,202</b>	<b>1,636,202</b>	<b>1,636,202</b>
<b>Administrative and Support Services</b>								
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	-	-	-	-	-	-
<b>Total Administrative and Support Services</b>	<b>278,534</b>	<b>193,286</b>	<b>1.35</b>	<b>233,861</b>	<b>1.19</b>	<b>204,190</b>	<b>204,190</b>	<b>204,190</b>
<b>Administration</b>	<b>3,582,370</b>	<b>3,569,121</b>	<b>14.74</b>	<b>3,771,693</b>	<b>14.65</b>	<b>4,175,299</b>	<b>4,175,299</b>	<b>4,175,299</b>
<b>Transits to Districts</b>	<b>4,755,555</b>	<b>3,597,999</b>	<b>-</b>	<b>3,297,987</b>	<b>-</b>	<b>4,010,894</b>	<b>4,010,894</b>	<b>4,010,894</b>
<b>Contingencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,265,842</b>	<b>-</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
<b>Unappropriated Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800,000</b>	<b>-</b>	<b>1,833,453</b>	<b>1,833,453</b>	<b>1,833,453</b>
<b>TOTAL REQUIREMENTS</b>	<b>27,986,695</b>	<b>28,067,119</b>	<b>205.95</b>	<b>31,373,479</b>	<b>215.29</b>	<b>36,038,990</b>	<b>36,038,990</b>	<b>36,038,990</b>

## General Fund

### Requirements by Cost Center

	2022-23	2023-24	2024-25		2025-26 Budget			
	Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>Core Services</b>								
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
<b>Total Core Services</b>	<b>1,622,342</b>	<b>1,905,878</b>	<b>6.80</b>	<b>2,232,752</b>	<b>11.16</b>	<b>3,075,250</b>	<b>3,075,250</b>	<b>3,075,250</b>
<b>Menu Services</b>								
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	572,475	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
<b>Total Menu Services</b>	<b>22,671,550</b>	<b>22,537,657</b>	<b>184.11</b>	<b>23,227,319</b>	<b>189.17</b>	<b>26,265,564</b>	<b>26,265,564</b>	<b>26,265,564</b>
<b>Administration</b>								
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
<b>Total Administration</b>	<b>3,692,803</b>	<b>3,623,583</b>	<b>15.04</b>	<b>3,847,567</b>	<b>14.95</b>	<b>4,214,723</b>	<b>4,214,723</b>	<b>4,214,723</b>
<b>Contingencies</b>	-	-		1,265,842		650,000	650,000	650,000
<b>Unappropriated Ending Fund Balance</b>	-	-		800,000		1,833,453	1,833,453	1,833,453
<b>TOTAL REQUIREMENTS</b>	<b>27,986,695</b>	<b>28,067,119</b>	<b>205.95</b>	<b>31,373,479</b>	<b>215.29</b>	<b>36,038,990</b>	<b>36,038,990</b>	<b>36,038,990</b>

## 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.*

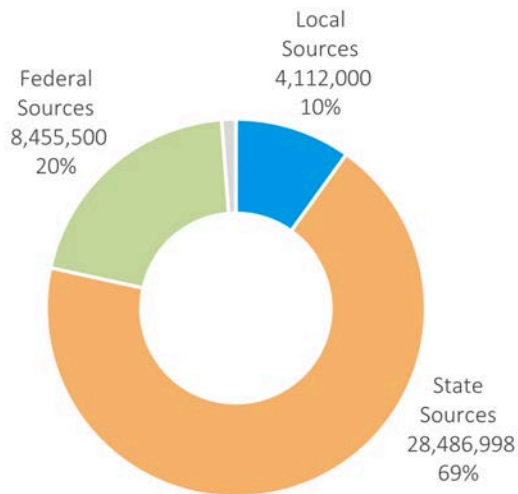


## Special Revenue Fund

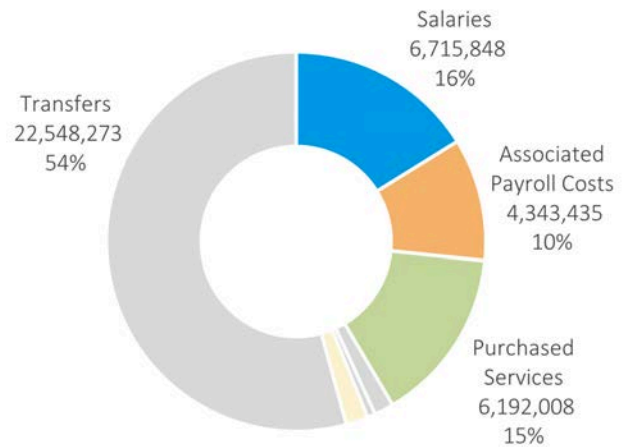
### Summary of Resources and Requirements

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>Resources</b>								
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
<b>Total Resources</b>	<b>38,083,524</b>	<b>34,169,272</b>		<b>39,965,000</b>		<b>41,554,998</b>	<b>41,554,998</b>	<b>41,554,998</b>
<b>Requirements</b>								
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
<b>Total Requirements</b>	<b>36,981,247</b>	<b>33,598,328</b>	<b>85.43</b>	<b>39,965,000</b>	<b>79.38</b>	<b>41,554,998</b>	<b>41,554,998</b>	<b>41,554,998</b>
<b>ENDING FUND BALANCE</b>	<b>1,102,277</b>	<b>570,944</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>1000 - Revenue from Local Sources</b>								
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
<b>Total Revenue from Local Sources</b>	<b>3,083,899</b>	<b>3,182,225</b>		<b>4,062,000</b>		<b>4,112,000</b>	<b>4,112,000</b>	<b>4,112,000</b>
<b>3000 - Revenue from State Sources</b>								
3299 Other Restricted Grants-in-aid	26,238,534	21,354,968		26,629,500		28,486,998	28,486,998	28,486,998
<b>Total Revenue from State Sources</b>	<b>26,238,534</b>	<b>21,354,968</b>		<b>26,629,500</b>		<b>28,486,998</b>	<b>28,486,998</b>	<b>28,486,998</b>
<b>4000 - Revenue from Federal Sources</b>								
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		-	-	-
<b>Total Revenue from Federal Sources</b>	<b>7,673,042</b>	<b>8,302,803</b>		<b>8,916,000</b>		<b>8,455,500</b>	<b>8,455,500</b>	<b>8,455,500</b>
<b>5000 - Revenue from Other Sources</b>								
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
<b>Total Revenue from Other Sources</b>	<b>1,088,049</b>	<b>1,329,276</b>		<b>357,500</b>		<b>500,500</b>	<b>500,500</b>	<b>500,500</b>
<b>TOTAL RESOURCES</b>	<b>38,083,524</b>	<b>34,169,272</b>		<b>39,965,000</b>		<b>41,554,998</b>	<b>41,554,998</b>	<b>41,554,998</b>

## Special Revenue Fund

### Requirements by Object

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>100 - Salaries</b>								
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
<b>Total Salaries</b>	<b>6,264,491</b>	<b>6,974,667</b>	<b>85.43</b>	<b>6,887,637</b>	<b>79.38</b>	<b>6,715,848</b>	<b>6,715,848</b>	<b>6,715,848</b>
<b>200 - Associated Payroll Costs</b>								
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
<b>Total Associated Payroll Costs</b>	<b>3,360,292</b>	<b>3,912,201</b>		<b>4,110,181</b>		<b>4,343,435</b>	<b>4,343,435</b>	<b>4,343,435</b>
<b>300 - Purchased Services</b>								
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
<b>Total Purchased Services</b>	<b>4,981,784</b>	<b>3,332,292</b>		<b>3,775,600</b>		<b>6,192,008</b>	<b>6,192,008</b>	<b>6,192,008</b>
<b>400 - Supplies and Materials</b>								
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
<b>Total Supplies and Materials</b>	<b>1,252,435</b>	<b>1,113,559</b>		<b>1,696,288</b>		<b>690,578</b>	<b>690,578</b>	<b>690,578</b>
<b>500 - Capital Outlay</b>								
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		-		-	-	-
<b>Total Capital Outlay</b>	<b>765,357</b>	<b>981,506</b>		<b>305,000</b>		<b>280,000</b>	<b>280,000</b>	<b>280,000</b>



## Special Revenue Fund

### Requirements by Object (continued)

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>600 - Other Objects</b>								
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
<b>Total Other Objects</b>	<b>970,734</b>	<b>845,029</b>		<b>1,084,970</b>		<b>784,856</b>	<b>784,856</b>	<b>784,856</b>
<b>700 - Transfers</b>								
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
<b>Total Transfers</b>	<b>19,386,155</b>	<b>16,439,074</b>		<b>22,105,324</b>		<b>22,548,273</b>	<b>22,548,273</b>	<b>22,548,273</b>
<b>TOTAL REQUIREMENTS</b>	<b>36,981,247</b>	<b>33,598,328</b>	<b>85.43</b>	<b>39,965,000</b>	<b>79.38</b>	<b>41,554,998</b>	<b>41,554,998</b>	<b>41,554,998</b>

## Special Revenue Fund

### Requirements by Function

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>1000 - Instruction</b>								
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
<b>Total Instruction</b>	<b>3,097,157</b>	<b>3,252,258</b>	<b>17.15</b>	<b>3,252,835</b>	<b>18.95</b>	<b>3,739,197</b>	<b>3,739,197</b>	<b>3,739,197</b>
<b>2000 - Support Services</b>								
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
<b>Total Support Services</b>	<b>14,434,480</b>	<b>13,847,033</b>	<b>68.28</b>	<b>14,531,841</b>	<b>60.43</b>	<b>15,187,528</b>	<b>15,187,528</b>	<b>15,187,528</b>
<b>3000 - Enterprise and Community Services</b>								
3100 Food Services	63,455	59,963	-	75,000	-	80,000	80,000	80,000
<b>Total Enterprise and Community Services</b>	<b>63,455</b>	<b>59,963</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>5000 - Other Uses</b>								
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
<b>Total Other Uses</b>	<b>19,386,155</b>	<b>16,439,074</b>		<b>22,105,324</b>		<b>22,548,273</b>	<b>22,548,273</b>	<b>22,548,273</b>
<b>TOTAL REQUIREMENTS</b>	<b>36,981,247</b>	<b>33,598,328</b>	<b>85.43</b>	<b>39,965,000</b>	<b>79.38</b>	<b>41,554,998</b>	<b>41,554,998</b>	<b>41,554,998</b>

## Special Revenue Fund

### Requirements by Function / Object

	2022-23	2023-24	2024-25		2025-26 Budget			
	Actual	Actual	FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>1220 - Restrictive Programs for Students with Disabilities</b>								
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		-	-	-
<b>Total Restrictive Programs for Students with Disabilities</b>	<b>11,714,304</b>	<b>12,892,130</b>	<b>159.07</b>	<b>13,256,808</b>	<b>153.29</b>	<b>13,820,334</b>	<b>13,820,334</b>	<b>13,820,334</b>
<b>1280 - Alternative Education</b>								
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	-	-		-		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
<b>Total Alternative Education</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.00</b>	<b>303,990</b>	<b>303,990</b>	<b>303,990</b>
<b>1299 - Other Programs</b>								
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
<b>Total Less Restrictive Programs for Students with Disabilities</b>	<b>1,385,315</b>	<b>1,582,246</b>	<b>8.00</b>	<b>1,265,303</b>	<b>9.00</b>	<b>1,427,200</b>	<b>1,427,200</b>	<b>1,427,200</b>
<b>1280 - Alternative Education</b>								
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		-	-	-
<b>Total Alternative Education</b>	<b>-</b>	<b>6,261</b>	<b>2.00</b>	<b>162,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1293 - Migrant Education</b>								
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		-	-	-
<b>Total Migrant Education</b>	<b>721,057</b>	<b>674,918</b>	<b>0.50</b>	<b>148,750</b>	<b>0.80</b>	<b>392,228</b>	<b>392,228</b>	<b>392,228</b>
<b>1294 - Youth Corrections Education</b>								
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		-	-	-
<b>Total Youth Corrections Education</b>	<b>501,195</b>	<b>419,884</b>	<b>3.20</b>	<b>569,352</b>	<b>3.00</b>	<b>482,696</b>	<b>482,696</b>	<b>482,696</b>
<b>1400 - Summer School Programs</b>								
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
<b>Total Summer School Programs</b>	<b>2,090</b>	<b>33,002</b>	<b>0.05</b>	<b>10,716</b>	<b>0.05</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Total Instruction</b>	<b>3,097,157</b>	<b>3,252,258</b>	<b>17.15</b>	<b>3,252,835</b>	<b>18.95</b>	<b>3,739,197</b>	<b>3,739,197</b>	<b>3,739,197</b>
<b>2110 - Attendance and Social Work Services</b>								
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
<b>Total Attendance and Social Work Services</b>	<b>881,112</b>	<b>814,781</b>	<b>7.50</b>	<b>867,250</b>	<b>4.61</b>	<b>532,772</b>	<b>532,772</b>	<b>532,772</b>
<b>2120 - Guidance Services</b>								
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
<b>Total Guidance Services</b>	<b>897,273</b>	<b>1,029,380</b>	<b>1.70</b>	<b>325,060</b>	<b>1.50</b>	<b>242,569</b>	<b>242,569</b>	<b>242,569</b>
<b>2130 - Health Services</b>								
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		-	-	-
<b>Total Health Services</b>	<b>21,091</b>	<b>54,230</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>53,000</b>	<b>53,000</b>	<b>53,000</b>
<b>2150 - Speech Pathology and Audiology Services</b>								
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	-	-	-		-	-	-
<b>Total Speech Pathology and Audiology Services</b>	<b>7,274</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>0.50</b>	<b>80,293</b>	<b>80,293</b>	<b>80,293</b>
<b>2190 - Service Direction, Student Support Services</b>								
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
<b>Total Service Direction, Student Support Services</b>	<b>128,957</b>	<b>178,619</b>	<b>0.58</b>	<b>179,248</b>	<b>1.30</b>	<b>346,507</b>	<b>346,507</b>	<b>346,507</b>
<b>2210 - Improvement of Instruction Services</b>								
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
<b>Total Improvement of Instruction Services</b>	<b>5,349,770</b>	<b>4,586,035</b>	<b>19.63</b>	<b>5,863,092</b>	<b>15.37</b>	<b>6,870,453</b>	<b>6,870,453</b>	<b>6,870,453</b>
<b>2240 - Instructional Staff Development</b>								
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
<b>Total Instructional Staff Development</b>	<b>3,581,605</b>	<b>3,409,294</b>	<b>9.43</b>	<b>3,728,371</b>	<b>8.75</b>	<b>3,539,434</b>	<b>3,539,434</b>	<b>3,539,434</b>
<b>2540 - Operation and Maintenance of Plant Services</b>								
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		-		-	-	-
<b>Total Operation and Maintenance of Plant Services</b>	<b>763,749</b>	<b>329,294</b>	<b>-</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2550 - Student Transportation Services</b>								
330 Student Transportation Services	5,729	-		-		-	-	-
<b>Total Student Transportation Services</b>	<b>5,729</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2620 - Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services</b>								
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	-		-		-	-	-
<b>Total Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services</b>	<b>41,658</b>	<b>125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2640 - Staff Services</b>								
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		-		-	-	-
<b>Total Staff Services</b>	<b>171,385</b>	<b>17,925</b>	<b>-</b>	<b>74,284</b>	<b>-</b>	<b>47,500</b>	<b>47,500</b>	<b>47,500</b>
<b>2660 - Technology Services</b>								
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
<b>Total Technology Services</b>	<b>259,864</b>	<b>830,656</b>	<b>1.00</b>	<b>366,536</b>	<b>-</b>	<b>355,000</b>	<b>355,000</b>	<b>355,000</b>
<b>2680 - Interpretation and Translation Services</b>								
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
<b>Total Interpretation and Translation Services</b>	<b>2,325,014</b>	<b>2,596,694</b>	<b>28.44</b>	<b>2,960,000</b>	<b>28.40</b>	<b>3,120,000</b>	<b>3,120,000</b>	<b>3,120,000</b>
<b>Total Support Services</b>	<b>14,434,480</b>	<b>13,847,033</b>	<b>68.28</b>	<b>14,531,841</b>	<b>60.43</b>	<b>15,187,528</b>	<b>15,187,528</b>	<b>15,187,528</b>
<b>3100 - Food Services</b>								
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
<b>Total Food Services</b>	<b>63,455</b>	<b>59,963</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>Total Enterprise and Community Services</b>	<b>63,455</b>	<b>59,963</b>	<b>-</b>	<b>75,000</b>	<b>-</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>5200 - Transfers of Funds</b>								
710 Fund Modifications	-	-		2,500		-	-	-
<b>Total Transfers of Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5300 - Apportionment of Funds by ESD</b>								
720 Transits	19,386,155	16,439,074		22,102,824		22,548,273	22,548,273	22,548,273
<b>Total Apportionment of Funds by ESD</b>	<b>19,386,155</b>	<b>16,439,074</b>	<b>-</b>	<b>22,102,824</b>	<b>-</b>	<b>22,548,273</b>	<b>22,548,273</b>	<b>22,548,273</b>
<b>Total Other Uses</b>	<b>19,386,155</b>	<b>16,439,074</b>	<b>-</b>	<b>22,105,324</b>	<b>-</b>	<b>22,548,273</b>	<b>22,548,273</b>	<b>22,548,273</b>
<b>TOTAL REQUIREMENTS</b>	<b>36,981,247</b>	<b>33,598,328</b>	<b>85.43</b>	<b>39,965,000</b>	<b>79.38</b>	<b>41,554,998</b>	<b>41,554,998</b>	<b>41,554,998</b>

## 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
<b>Programs for Children with Special Needs</b>								
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	-	-	-	-	-	-
<b>Total Programs for Children with Special Needs</b>	<b>23,855,323</b>	<b>21,536,050</b>	<b>44.63</b>	<b>27,104,000</b>	<b>49.10</b>	<b>27,749,000</b>	<b>27,749,000</b>	<b>27,749,000</b>
<b>School Improvement Services</b>								
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	-	-	-	-	-	-	-
<b>Total School Improvement Services</b>	<b>11,780,080</b>	<b>10,771,890</b>	<b>40.80</b>	<b>10,976,000</b>	<b>30.28</b>	<b>11,450,998</b>	<b>11,450,998</b>	<b>11,450,998</b>
<b>Technology Support</b>								
Infrastructural Technology Equipment	189,125	745,375	-	275,000	-	355,000	355,000	355,000
<b>Total Technology Support</b>	<b>189,125</b>	<b>745,375</b>	<b>-</b>	<b>275,000</b>	<b>-</b>	<b>355,000</b>	<b>355,000</b>	<b>355,000</b>
<b>Administrative and Support Services</b>								
Elementary and Secondary School	1,156,719	295,811	-	-	-	-	-	-
Emergency Relief Fund (ESSER)								
<b>Total Administrative and Support Services</b>	<b>1,156,719</b>	<b>295,811</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess Appropriations	-	-	-	1,500,000	-	2,000,000	2,000,000	2,000,000
<b>TOTAL REQUIREMENTS</b>	<b>36,981,247</b>	<b>33,349,126</b>	<b>85.43</b>	<b>39,855,000</b>	<b>79.38</b>	<b>41,554,998</b>	<b>41,554,998</b>	<b>41,554,998</b>



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## 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.*



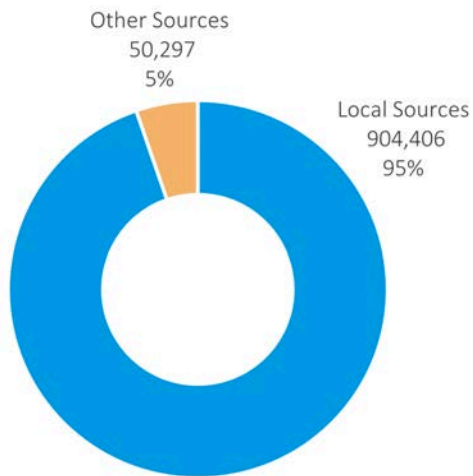
*The Lane Career Academy collaboration provides Lane County students with technical education to access high-wage, high-demand jobs. Current programming includes HOPE Factory (construction/manufacturing); future programming to include Emergency Medical Services and Behavioral Health.*

## Debt Service Fund

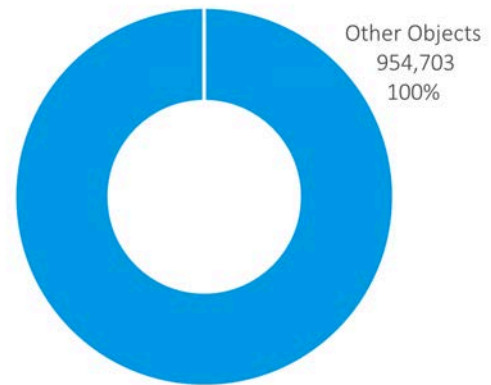
### Summary of Resources and Requirements

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>Resources</b>								
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
<b>Total Resources</b>	<b>913,285</b>	<b>949,061</b>		<b>916,855</b>		<b>954,703</b>	<b>954,703</b>	<b>954,703</b>
<b>Requirements</b>								
600 Other Objects	854,566	885,021		916,855		954,703	954,703	954,703
<b>Total Requirements</b>	<b>854,566</b>	<b>885,021</b>		<b>916,855</b>		<b>954,703</b>	<b>954,703</b>	<b>954,703</b>
<b>ENDING FUND BALANCE</b>	<b>58,720</b>	<b>64,039</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>1000 - Revenue from Local Sources</b>								
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
<b>Total Revenue from Local Sources</b>	<b>837,705</b>	<b>890,341</b>		<b>873,155</b>		<b>904,406</b>	<b>904,406</b>	<b>904,406</b>
<b>5000 - Revenue from Other Sources</b>								
5400 Beginning Fund Balance	75,581	58,720		43,700		50,297	50,297	50,297
<b>Total Revenue from Other Sources</b>	<b>75,581</b>	<b>58,720</b>		<b>43,700</b>		<b>50,297</b>	<b>50,297</b>	<b>50,297</b>
<b>TOTAL RESOURCES</b>	<b>913,285</b>	<b>949,061</b>		<b>916,855</b>		<b>954,703</b>	<b>954,703</b>	<b>954,703</b>

## Debt Service Fund

### Requirements by Object

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>600 - Other Objects</b>								
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
<b>Total Other Objects</b>	<b>854,566</b>	<b>885,021</b>		<b>916,855</b>		<b>954,703</b>	<b>954,703</b>	<b>954,703</b>
<b>TOTAL REQUIREMENTS</b>	<b>854,566</b>	<b>885,021</b>	<b>-</b>	<b>916,855</b>	<b>-</b>	<b>954,703</b>	<b>954,703</b>	<b>954,703</b>

## Debt Service Fund

### Requirements by Function

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

## Debt Service Fund

### Requirements by Function / Object

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Proposed	FTE	Proposed	Approved	Adopted
<b>2640 - Staff Services</b>								
640 Dues and Fees	1	1		30		5	5	5
<b>Total Staff Services</b>	<b>1</b>	<b>1</b>		<b>30</b>		<b>5</b>	<b>5</b>	<b>5</b>
<b>Total Support Services</b>	<b>1</b>			<b>30</b>		<b>5</b>	<b>5</b>	<b>5</b>
<b>5100 - Debt Service</b>								
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
<b>Total Debt Service</b>	<b>854,565</b>	<b>885,021</b>		<b>916,825</b>		<b>954,698</b>	<b>954,698</b>	<b>954,698</b>
<b>Total Other Uses</b>	<b>854,565</b>	<b>885,021</b>		<b>916,825</b>		<b>954,698</b>	<b>954,698</b>	<b>954,698</b>
<b>TOTAL REQUIREMENTS</b>	<b>854,566</b>	<b>885,021</b>	<b>-</b>	<b>916,855</b>	<b>-</b>	<b>954,703</b>	<b>954,703</b>	<b>954,703</b>

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## Capital Projects Fund

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



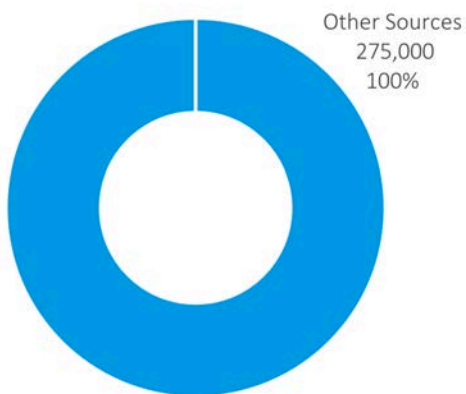
*Friends and Fun Camp provided Life Skills students with opportunities to experience swimming, music, art, science, and other social activities specifically tailored to meet their unique needs.*

## Capital Projects Fund

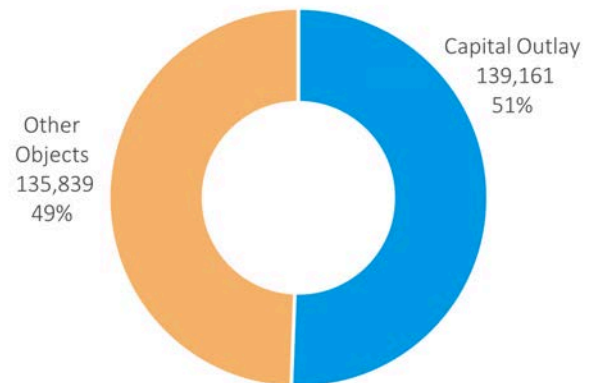
### Summary of Resources and Requirements

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<b>Resources</b>								
5000 Other Sources	461,073	829,295		285,000		275,000	275,000	275,000
<b>Total Resources</b>	<b>461,073</b>	<b>829,295</b>		<b>285,000</b>		<b>275,000</b>	<b>275,000</b>	<b>275,000</b>
<b>Requirements</b>								
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
<b>Total Requirements</b>	<b>216,778</b>	<b>829,295</b>		<b>285,000</b>		<b>275,000</b>	<b>275,000</b>	<b>275,000</b>
<b>ENDING FUND BALANCE</b>	<b>244,295</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>5000 - Revenue from Other Sources</b>								
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		-		-	-	-
<b>Total Revenue from Other Sources</b>	<b>461,073</b>	<b>829,295</b>		<b>285,000</b>		<b>275,000</b>	<b>275,000</b>	<b>275,000</b>
<b>TOTAL RESOURCES</b>	<b>461,073</b>	<b>829,295</b>		<b>285,000</b>		<b>275,000</b>	<b>275,000</b>	<b>275,000</b>



## Capital Projects Fund

### Requirements by Object

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<b>300 - Purchased Services</b>								
320 Property Services	125,338	18,854		-		-	-	-
380 Non-Instructional Professional and Technical Services	28,372	35,509		-		-	-	-
<b>Total Purchased Services</b>	<b>153,711</b>	<b>54,363</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>400 - Supplies and Materials</b>								
460 Non-Consumable Items	-	2,478		148,914		-	-	-
<b>Total Supplies and Materials</b>	<b>-</b>	<b>2,478</b>		<b>148,914</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>500 - Capital Outlay</b>								
540 Depreciable Equipment	-	5,410		148,914		-	-	-
590 Other Capital Outlay	-	695,537		-		139,161	139,161	139,161
<b>Total Capital Outlay</b>	<b>-</b>	<b>700,947</b>		<b>148,914</b>		<b>139,161</b>	<b>139,161</b>	<b>139,161</b>
<b>600 - Other Objects</b>								
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		-		-	-	-
<b>Total Other Objects</b>	<b>63,067</b>	<b>71,507</b>		<b>136,086</b>		<b>135,839</b>	<b>135,839</b>	<b>135,839</b>
<b>TOTAL REQUIREMENTS</b>	<b>216,778</b>	<b>829,295</b>	<b>-</b>	<b>285,000</b>	<b>-</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>

## Capital Projects Fund

### Requirements by Function

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

## Capital Projects Fund

### Requirements by Function / Object

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

## 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.*



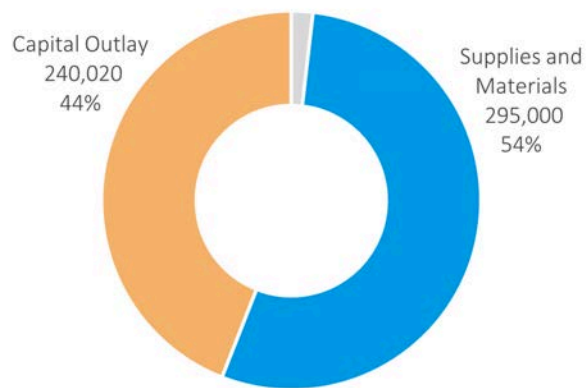
*MedSplash is an annual summer camp for health sciences that provides students with hands-on experience with medical equipment while learning about high wage and in-demand health careers and exploring health pathways at Lane Community College.*

## Internal Service Fund

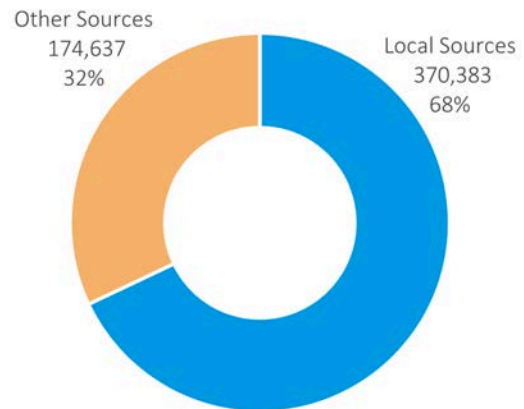
### Summary of Resources and Requirements

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<b>Resources</b>								
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
<b>Total Resources</b>	<b>778,730</b>	<b>696,906</b>		<b>435,026</b>		<b>545,020</b>	<b>545,020</b>	<b>545,020</b>
<b>Requirements</b>								
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
<b>Total Requirements</b>	<b>360,656</b>	<b>562,436</b>		<b>435,026</b>		<b>545,020</b>	<b>545,020</b>	<b>545,020</b>
<b>ENDING FUND BALANCE</b>	<b>418,074</b>	<b>134,470</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>1000 - Revenue from Local Sources</b>								
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
<b>Total Revenue from State Sources</b>	<b>294,659</b>	<b>278,832</b>		<b>252,600</b>		<b>370,383</b>	<b>370,383</b>	<b>370,383</b>
<b>5000 - Revenue from Other Sources</b>								
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
<b>Total Revenue from Other Sources</b>	<b>484,071</b>	<b>418,074</b>		<b>182,426</b>		<b>174,637</b>	<b>174,637</b>	<b>174,637</b>
<b>TOTAL RESOURCES</b>	<b>778,730</b>	<b>696,906</b>		<b>435,026</b>		<b>545,020</b>	<b>545,020</b>	<b>545,020</b>



## Internal Service Fund

### Requirements by Object

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<b>300 - Purchased Services</b>								
380 Non-Instructional Professional and Technical Services	-	7,658		-		10,000	10,000	10,000
<b>Total Purchased Services</b>	<b>-</b>	<b>7,658</b>		<b>-</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>400 - Supplies and Materials</b>								
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
<b>Total Supplies and Materials</b>	<b>195,815</b>	<b>153,508</b>		<b>270,000</b>		<b>295,000</b>	<b>295,000</b>	<b>295,000</b>
<b>500 - Capital Outlay</b>								
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
<b>Total Capital Outlay</b>	<b>164,841</b>	<b>401,270</b>		<b>165,026</b>		<b>240,020</b>	<b>240,020</b>	<b>240,020</b>
<b>TOTAL REQUIREMENTS</b>	<b>360,656</b>	<b>562,436</b>	<b>-</b>	<b>435,026</b>	<b>-</b>	<b>545,020</b>	<b>545,020</b>	<b>545,020</b>



## Internal Service Fund

### Requirements by Function

	2022-23 Actual	2023-24 Actual	2024-25		2025-26 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<b>2000 - Support Services</b>								
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		-		-	-	-
<b>Total Support Services</b>	<b>360,656</b>	<b>562,436</b>		<b>435,026</b>		<b>545,020</b>	<b>545,020</b>	<b>545,020</b>
<b>TOTAL REQUIREMENTS</b>	<b>360,656</b>	<b>562,436</b>	<b>-</b>	<b>435,026</b>	<b>-</b>	<b>545,020</b>	<b>545,020</b>	<b>545,020</b>

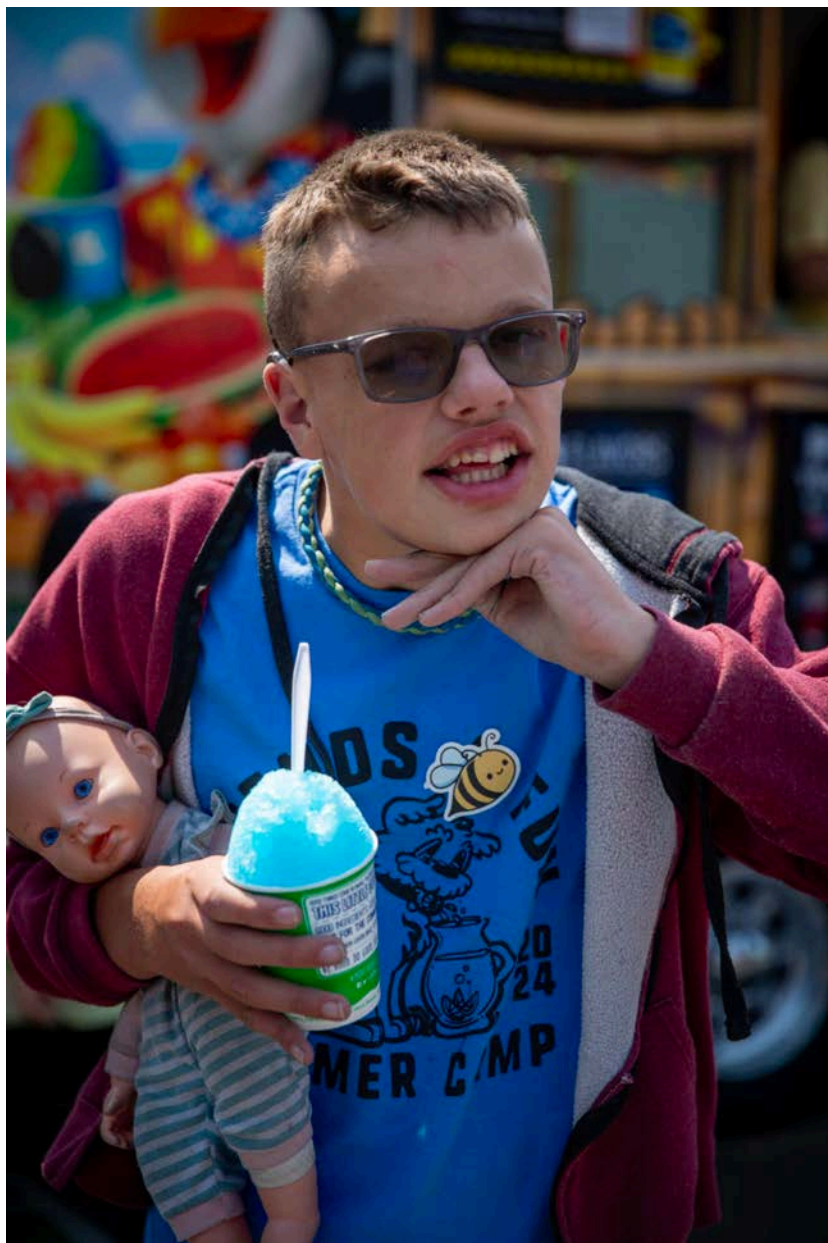
## Internal Service Fund

### Requirements by Function / Object

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

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## 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
<b>Licensed Staff</b>						
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
<b>Total Licensed Staff</b>	<b>51.58</b>	<b>32.23</b>	<b>83.81</b>	<b>64.00</b>	<b>30.60</b>	<b>94.60</b>
<b>Classified Staff</b>						
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
<b>Total Classified Staff</b>	<b>135.04</b>	<b>47.22</b>	<b>182.26</b>	<b>134.99</b>	<b>44.08</b>	<b>179.06</b>
<b>Administrative Staff</b>						
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
<b>Total Administrative Staff</b>	<b>12.85</b>	<b>5.45</b>	<b>18.30</b>	<b>11.40</b>	<b>4.60</b>	<b>16.00</b>
<b>Managerial - Classified Staff</b>						
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
<b>Total Managerial - Classified Staff</b>	<b>6.48</b>	<b>0.53</b>	<b>7.00</b>	<b>4.90</b>	<b>0.10</b>	<b>5.00</b>
<b>GRAND TOTAL</b>	<b>205.95</b>	<b>85.43</b>	<b>291.37</b>	<b>215.29</b>	<b>79.38</b>	<b>294.66</b>

## 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	N	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: <b>Bethel</b>		ADMr: <b>4,943.72</b>	
<b>Total Flex Dollars Available</b>		<b>\$ 2,814,263</b>	
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	
<b>Menu Services</b>		<b>Unit</b>	<b>Order Cost \$ 1,295,017</b>
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
<b>Custom Services</b>		<b>\$ -</b>	
Request #1			\$ -
Request #2			\$ -
Request #3			\$ -
<b>Transit Dollars</b>		<b>\$ 1,407,132</b>	
<b>Total Cost of Services Ordered</b>		<b>\$ 2,702,149</b>	
<b>Flex Dollar Balance (Amount Due)</b>		<b>\$ 112,114</b>	



## Service Orders

### District Service Orders (continued)

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

<b>District:</b>	<b>Blachly</b>	<b>ADMr:</b>	<b>402.79</b>
<b>Total Flex Dollars Available</b>			<b>\$ 227,402</b>
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
<b>Menu Services</b>	<b>Unit</b>	<b>Order</b>	<b>Cost \$ 256,718</b>
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 \$ -
<b>Custom Services</b>			<b>\$ -</b>
Request #1			\$ -
Request #2			\$ -
Request #3			\$ -
<b>Transit Dollars</b>			<b>\$ -</b>
<b>Total Cost of Services Ordered</b>			<b>\$ 256,718</b>
<b>Flex Dollar Balance (Amount Due)</b>			<b>\$ (29,316)</b>

## Service Orders

### District Service Orders (continued)

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

District:	<b>Creswell</b>	ADMr:	<b>1,084.95</b>
<b>Total Flex Dollars Available</b>			<b>\$ 603,438</b>
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
<b>Menu Services</b>	<b>Unit</b>	<b>Order</b>	<b>Cost \$ 1,243,748</b>
Life Skills Consortium Placements		12	\$ 73,000 \$ 876,000
Life Skills : Grades K-5	<b>7</b>	Students	
Life Skills : Grades 6-8	<b>3</b>	Students	
Life Skills : Grades 9-12	<b>2</b>	Students	
Life Skills : Transitions	<b>0</b>	Students	
Life Skills: Medically Fragile		<b>0</b>	\$ 145,000 \$ -
Lane School Placements		4	\$ 65,500 \$ 262,000
Lane School: Grades K-2	<b>2</b>	Students	\$ -
Lane School: Grades 3-5	<b>2</b>	Students	\$ -
Lane School: Grades 6-8	<b>0</b>	Students	\$ -
Behavior Disorder Consultants	FTE	<b>0.00</b>	\$ 165,000 \$ -
School Psychologists	FTE	<b>0.00</b>	\$ 180,000 \$ -
Speech Language Pathologists	FTE	<b>0.00</b>	\$ 155,000 \$ -
Augmentative Communication	Students	<b>18</b>	\$ 4,000 \$ 72,000
Direction Service	ADMr	<b>Yes</b>	\$ 2.15 \$ 2,333
Sign Language Interpretation Services	Dollars	<b>\$ -</b>	\$ - \$ -
MLK Jr. Education Center	Dollars	<b>\$ -</b>	\$ - \$ -
Nursing Services	FTE	<b>0.00</b>	\$ 170,000 \$ -
Application Hosting and Management: Learn360	ADMr	<b>No</b>	\$ 0.80 \$ -
Career and Technical Education	Programs	<b>7</b>	\$ 1,900 \$ 13,300
Library Services	ADMr	<b>Yes</b>	\$ 9.25 \$ 10,036
Substitute Teacher List Subscription	ADMr	<b>Yes</b>	\$ 0.81 \$ 879
Courier Services	District	<b>Yes</b>	\$ 7,200 \$ 7,200
<b>Custom Services</b>			<b>\$ -</b>
Request #1			\$ -
Request #2			\$ -
Request #3			\$ -
<b>Transit Dollars</b>			<b>\$ -</b>
<b>Total Cost of Services Ordered</b>			<b>\$ 1,243,748</b>
<b>Flex Dollar Balance (Amount Due)</b>			<b>\$ (640,310)</b>

## Service Orders

### District Service Orders (continued)

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

<b>District:</b>	<b>Crow-Applegate-Lorane</b>	<b>ADMr:</b>	<b>293.64</b>
<b>Total Flex Dollars Available</b>		<b>\$</b>	<b>187,800</b>
2025-26 Flex Allocation		\$	187,800
2025-26 High Cost Pool (estimate)		\$	-
2024-25 Flex Carryover (estimate)		\$	-
2024-25 Professional Development Carryover (estimate)		\$	-
<b>Menu Services</b>	<b>Unit</b>	<b>Order</b>	<b>Cost \$ 154,916</b>
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 \$ -
<b>Custom Services</b>			<b>\$ -</b>
Request #1			\$ -
Request #2			\$ -
Request #3			\$ -
<b>Transit Dollars</b>			<b>\$ 32,884</b>
<b>Total Cost of Services Ordered</b>			<b>\$ 187,800</b>
<b>Flex Dollar Balance (Amount Due)</b>		<b>\$</b>	<b>-</b>

## Service Orders

### District Service Orders (continued)

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

<b>District:</b>	<b>Eugene</b>	<b>ADMr:</b>	<b>15,687.49</b>
<b>Total Flex Dollars Available</b>		<b>\$ 8,365,551</b>	
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	
<b>Menu Services</b>	<b>Unit</b>	<b>Order</b>	<b>Cost \$ 6,823,728</b>
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
<b>Custom Services</b>			<b>\$ -</b>
Request #1			\$ -
Request #2			\$ -
Request #3			\$ -
<b>Transit Dollars</b>			<b>\$ 1,541,823</b>
<b>Total Cost of Services Ordered</b>			<b>\$ 8,365,551</b>
<b>Flex Dollar Balance (Amount Due)</b>		<b>\$</b>	<b>-</b>



## Service Orders

### District Service Orders (continued)

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

<b>District:</b>	<b>Fern Ridge</b>	<b>ADMr:</b>	<b>1,390.10</b>
<b>Total Flex Dollars Available</b>			<b>\$ 722,228</b>
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
<b>Menu Services</b>	<b>Unit</b>	<b>Order</b>	<b>Cost \$ 571,485</b>
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
<b>Custom Services</b>			<b>\$ -</b>
Request #1			\$ -
Request #2			\$ -
Request #3			\$ -
<b>Transit Dollars</b>			<b>\$ 150,743</b>
<b>Total Cost of Services Ordered</b>			<b>\$ 722,228</b>
<b>Flex Dollar Balance (Amount Due)</b>			<b>\$ -</b>

## Service Orders

### District Service Orders (continued)

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

<b>District:</b>	Junction City		<b>ADMr:</b>	1,550.14	
<b>Total Flex Dollars Available</b>					
2025-26 Flex Allocation					\$ 819,415
2025-26 High Cost Pool (estimate)					\$ -
2024-25 Flex Carryover (estimate)					\$ -
2024-25 Professional Development Carryover (estimate)					\$ 15,515
<b>Menu Services</b>					
Life Skills Consortium Placements		Unit	Order	Cost	\$ 1,215,772
Life Skills : Grades K-5	0	Students	2	\$ 73,000	\$ 146,000
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
<b>Custom Services</b>					\$ 254,836
Request #1	SANDI (30 students)				\$ -
Request #2	ISP for 1 student				\$ 254,836
Request #3	Inclusion/Life Skills consultation (1 FTE?)				\$ -
<b>Transit Dollars</b>					\$ -
<b>Total Cost of Services Ordered</b>					\$ 1,470,608
<b>Flex Dollar Balance (Amount Due)</b>					\$ (651,193)



## Service Orders

### District Service Orders (continued)

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

<b>District:</b>	<b>Lowell</b>	<b>ADMr:</b>	<b>1,044.35</b>
<b>Total Flex Dollars Available</b>		<b>\$</b>	<b>876,318</b>
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
<b>Menu Services</b>	<b>Unit</b>	<b>Order</b>	<b>Cost \$ 169,751</b>
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
<b>Custom Services</b>		<b>\$</b>	<b>-</b>
Request #1			\$ -
Request #2			\$ -
Request #3			\$ -
<b>Transit Dollars</b>		<b>\$</b>	<b>438,159</b>
<b>Total Cost of Services Ordered</b>		<b>\$</b>	<b>607,910</b>
<b>Flex Dollar Balance (Amount Due)</b>		<b>\$</b>	<b>268,408</b>

## Service Orders

### District Service Orders (continued)

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

District:	Mapleton		ADMr:	136.59	
<b>Total Flex Dollars Available</b>					
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
<b>Menu Services</b>					
	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	\$ -	
<b>Custom Services</b>					\$ -
Request #1				\$ -	
Request #2				\$ -	
Request #3				\$ -	
<b>Transit Dollars</b>					\$ 46,843
<b>Total Cost of Services Ordered</b>					\$ 127,800
<b>Flex Dollar Balance (Amount Due)</b>					\$ -

## Service Orders

### District Service Orders (continued)

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

District:	Marcola		ADMr:	942.94	
<b>Total Flex Dollars Available</b>					
2025-26 Flex Allocation					\$ 501,700
2025-26 High Cost Pool (estimate)					\$ -
2024-25 Flex Carryover (estimate)					\$ -
2024-25 Professional Development Carryover (estimate)					\$ -
<b>Menu Services</b>					
	Unit	Order	Cost	\$ 499,467	
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	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	\$ -	
<b>Custom Services</b>					\$ -
Request #1	Teacher of Record, .5			\$ -	
Request #2	Assistive Tech, .2			\$ -	
Request #3				\$ -	
<b>Transit Dollars</b>					\$ -
<b>Total Cost of Services Ordered</b>					\$ 499,467
<b>Flex Dollar Balance (Amount Due)</b>					\$ 2,233

## Service Orders

### District Service Orders (continued)

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

District:	McKenzie	ADMr:	196.96
<b>Total Flex Dollars Available</b>			<b>\$ 166,983</b>
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
<b>Menu Services</b>	<b>Unit</b>	<b>Order</b>	<b>Cost \$ 121,205</b>
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
<b>Custom Services</b>			<b>\$ 254,836</b>
Request #1	Intensive services Prog. one student- Fox Hollow		\$ 254,836
Request #2			\$ -
Request #3			\$ -
<b>Transit Dollars</b>			<b>\$ -</b>
<b>Total Cost of Services Ordered</b>			<b>\$ 376,041</b>
<b>Flex Dollar Balance (Amount Due)</b>			<b>\$ (209,058)</b>



## Service Orders

### District Service Orders (continued)

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

District:	<b>Oakridge</b>	ADMr:	<b>501.46</b>
<b>Total Flex Dollars Available</b>			<b>\$ 328,953</b>
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
<b>Menu Services</b>	<b>Unit</b>	<b>Order</b>	<b>Cost \$ 367,124</b>
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
<b>Custom Services</b>			<b>\$ -</b>
Request #1			\$ -
Request #2			\$ -
Request #3			\$ -
<b>Transit Dollars</b>			<b>\$ -</b>
<b>Total Cost of Services Ordered</b>			<b>\$ 367,124</b>
<b>Flex Dollar Balance (Amount Due)</b>			<b>\$ (38,171)</b>

## Service Orders

### District Service Orders (continued)

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

District:	Pleasant Hill	ADMr:	932.36
<b>Total Flex Dollars Available</b>			<b>\$ 511,606</b>
2025-26 Flex Allocation			\$ 483,800
2025-26 High Cost Pool (estimate)			\$ -
2024-25 Flex Carryover (estimate)			\$ -
2024-25 Professional Development Carryover (estimate)			\$ 27,806
<b>Menu Services</b>	<b>Unit</b>	<b>Order</b>	<b>Cost \$ 399,184</b>
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 \$ -
<b>Custom Services</b>			<b>\$ -</b>
Request #1			\$ -
Request #2			\$ -
Request #3			\$ -
<b>Transit Dollars</b>			<b>\$ 112,422</b>
<b>Total Cost of Services Ordered</b>			<b>\$ 511,606</b>
<b>Flex Dollar Balance (Amount Due)</b>			<b>\$ -</b>



## Service Orders

### District Service Orders (continued)

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

<b>District:</b>	<b>Siuslaw</b>	<b>ADMr:</b>	<b>1,188.18</b>
<b>Total Flex Dollars Available</b>			<b>\$ 686,389</b>
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
<b>Menu Services</b>	<b>Unit</b>	<b>Order</b>	<b>Cost \$ 357,400</b>
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
<b>Custom Services</b>			<b>\$ -</b>
Request #1			\$ -
Request #2			\$ -
Request #3			\$ -
<b>Transit Dollars</b>			<b>\$ -</b>
<b>Total Cost of Services Ordered</b>			<b>\$ 357,400</b>
<b>Flex Dollar Balance (Amount Due)</b>			<b>\$ 328,989</b>

## Service Orders

### District Service Orders (continued)

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

District:	South Lane		ADMr:	2,635.87	
<b>Total Flex Dollars Available</b>			<b>\$ 1,736,655</b>		
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		
<b>Menu Services</b>			<b>Unit</b>	<b>Order</b>	<b>Cost \$ 1,455,767</b>
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
<b>Custom Services</b>					<b>\$ -</b>
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ 280,888</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 1,736,655</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ -</b>

## Service Orders

### District Service Orders (continued)

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

District:	Springfield	ADMr:	8,991.37
<b>Total Flex Dollars Available</b>		<b>\$4,859,458</b>	
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	
<b>Menu Services</b>	<b>Unit</b>	<b>Order</b>	<b>Cost \$6,464,624</b>
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
<b>Custom Services</b>			<b>\$ 254,836</b>
Request #1	One Slot for ISP		\$ 254,836
Request #2			\$ -
Request #3			\$ -
<b>Transit Dollars</b>			<b>\$ -</b>
<b>Total Cost of Services Ordered</b>			<b>\$ 6,719,460</b>
<b>Flex Dollar Balance (Amount Due)</b>		<b>\$(1,860,002)</b>	

## Acronyms

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



## Acronyms

<b>OT/PT</b>	Occupational Therapy and Physical Therapy	<b>SIA</b>	Student Investment Account
<b>PBAM</b>	Program Budgeting and Accounting Manual	<b>SSA</b>	Student Success Act
<b>PBIS</b>	Positive Behavior and Instructional Supports	<b>SLP</b>	Speech Language Pathologist
<b>PERS</b>	Public Employees Retirement System	<b>SSF</b>	State School Fund
<b>RBT</b>	Research for Better Teaching	<b>SSPS</b>	School Safety and Prevention System
<b>RIS</b>	Regional Inclusive Services	<b>STEM</b>	Science, Technology, Engineering and Math
<b>RTAP</b>	Regional Technical Assistance Program	<b>TBI</b>	Traumatic Brain Injury
<b>SEL</b>	Social Emotional Learning	<b>VI</b>	Vision Impaired
<b>SERBU</b>	John Serbu Youth Campus and Juvenile Justice Center	<b>WREN</b>	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](http://www.lesd.k12.or.us).

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### 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**

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## Notice of Budget Committee Meeting

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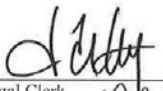
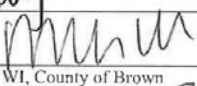
Lane Education Service District  
1200 Highway 99 N  
Eugene OR 97402

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

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## 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](http://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

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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

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# 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 <a href="http://www.lesd.k12.or.us/administration/business-services">www.lesd.k12.or.us/administration/business-services</a>. 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: <a href="mailto:omeyersbuch@lesd.k12.or.us">omeyersbuch@lesd.k12.or.us</a></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	-	-
<b>Total Resources</b>	<b>\$ 67,421,631</b>	<b>\$ 72,975,360</b>	<b>\$ 79,368,711</b>
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
<b>Total Requirements</b>	<b>\$ 63,942,199</b>	<b>\$ 72,975,360</b>	<b>\$ 79,368,711</b>
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
<b>Total Requirements</b>	<b>\$ 63,942,199</b>	<b>\$ 72,975,360</b>	<b>\$ 79,368,711</b>
<b>Total FTE</b>	<b>301.20</b>	<b>291.38</b>	<b>294.66</b>
* 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	-	
<b>Total</b>	<b>\$2,997,801</b>	<b>\$0</b>	

# 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
<b>Total</b>	<b>\$ 34,205,537</b>

#### 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
<b>Total</b>	<b>\$ 41,554,998</b>

#### 300 - Debt Service Fund

2000 - Support Services	\$ 5
5100 - Debt Service	954,698
<b>Total</b>	<b>\$ 954,703</b>

#### 400 - Capital Projects Fund

2000 - Support Services	\$ 139,161
5100 - Debt Service	135,839
<b>Total</b>	<b>\$ 275,000</b>

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

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

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:

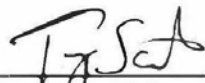
Education Limitation  
Permanent Rate Tax.....\$0.2232/\$1,000

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 for Education Districts

To assessor of Lane/Linn/Douglas County

**FORM OR-ED-50**  
**2025-2026**

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

☐ Check here if this is an amended form.

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

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

**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**

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 tax .....2			Dollar Amount of Bond Levy
3. Local option capital project tax .....3			
4a. Levy for bonded indebtedness from bonds approved by voters <b>prior</b> to October 6, 2001.....4a			
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> 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 limit .....	6	
7. <b>Estimated</b> permanent rate limit for newly <b>merged/consolidated</b> 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)

(see next page for worksheet for lines 4a, 4b, and 4c)

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

File with your assessor no later than **JULY 15**, unless granted an extension in writing.



