



2026-2027

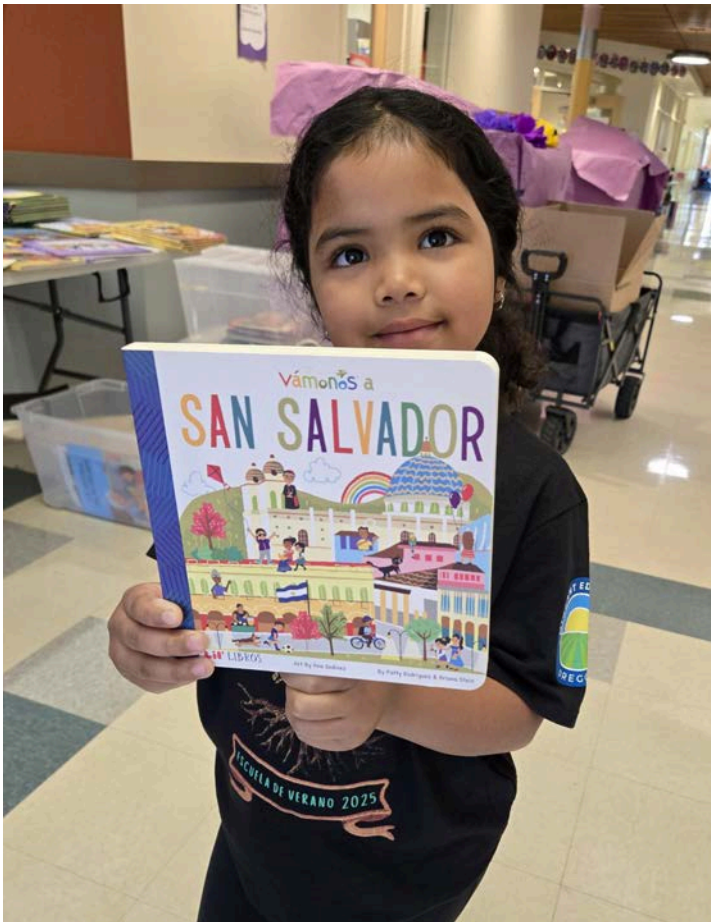
Proposed Budget

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

Proposed Budget

July 1, 2026 - June 30, 2027

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



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

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About Lane Education Service District

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

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

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

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

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

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

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

Component School Districts

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

Mapleton
Marcola
McKenzie
Oakridge
Pleasant Hill
Siuslaw
South Lane
Springfield



Board of Education

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



Thomas Hiura
Zone 1 (Eugene-North)



Leslie Harris
Zone 2 (Eugene-South)
Chair



Vanessa Truett
Zone 3 (Springfield)
Vice-Chair



Nora Kent
Zone 4 (West/North County)



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



Rose Wilde
Zone 6 (At Large)



Linda Hamilton
Zone 7 (At Large)

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

Component District
Superintendent Advisor:
Rotating

Budget Committee

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

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

Position	Appointed Member	Zone	Component District	Term Ends
1	Jenny Jonak	1	Eugene	June 30, 2026
2	Mike Anderson	2	Creswell	June 30, 2027
3	Tom DiLiberto	3	Eugene	June 30, 2027
4	Vacant	4		June 30, 2027
5	Jim Chapman	5	Lowell	June 30, 2028
6	Vacant	At-Large		June 30, 2028
7	Robin Zygaitis	At-Large	Bethel	June 30, 2028
8	Mizu Burrus	At-Large	Mapleton	June 30, 2026

Budget Calendar

April 7, 2026	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 21, 2026	Publish notices of budget committee meeting - one internet notice and one newspaper notice
May 5, 2026	Budget committee meeting: receive superintendent's budget message; take public comment; review proposed budget; approve budget and tax levies
May 19, 2026	Second budget committee meeting (if necessary)
May 26, 2026	Publish notice of budget hearing and Form ED-1 (Financial Summary)
June 2, 2026	Board meeting: hold public hearing on approved budget; adopt resolution adopting budget, authorizing appropriations, and declaring taxes
July 15, 2026	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 2026-27 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 2026-27 proposed budget includes a total investment of \$81.2 million represented by four separate funds, with the largest being the Special Revenue Fund. The total budget for all funds is 2.4% higher than the 2025-26 budget, which reflects modest increases in local and state funding, increases in salaries and benefits, and small decreases in services, supplies and other spending.

The General Fund represents 45% of the 2026-27 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 \$36.7 million, representing an increase of \$0.6 million or 1.8% from 2025-26. 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 increased costs in the second year of the biennium.

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 \$23.1 million

or 63% of all current requirements and in addition to the staffing changes, salary and benefit increases also include modest cost of living adjustments and increases in associated payroll costs.

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 \$347,000, resulting in an unassigned ending fund balance of \$2.8 million, or 8.4% of operating revenues, on June 30, 2027. This is consistent with the board's preferred target of an 8.0% unassigned ending fund balance.

The Special Revenue Fund represents 53% of the 2026-27 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 \$43.0 million, an increase of \$1.4 million or 3.4% from 2025-26. Changes in the Special Revenue Fund budget primarily reflect programmatic shifts that align with projected grant funding.

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

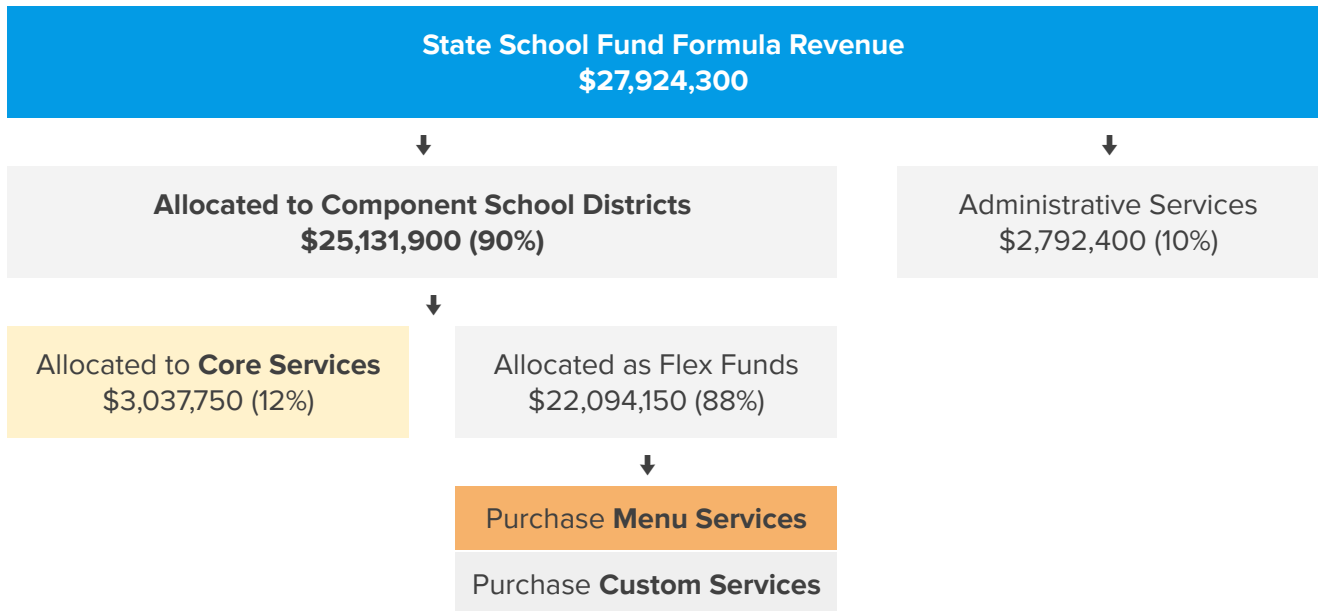
State School Fund resources are provided to ESDs to offer services for children with special needs, technology, school improvement, and administrative support to component school districts as described in the Local Service Plan. Pursuant to ORS 327.019, 90% of these resources are allocated to component 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	5,966.63	\$ 2,650,100	11.99%
Blachly	471.38	209,400	0.95%
Creswell	1,315.44	584,300	2.64%
Crow-Applegate-Lorane	486.95	216,300	0.98%
Eugene	18,061.45	8,021,850	36.31%
Fern Ridge	1,657.54	736,200	3.33%
Junction City	1,823.04	809,700	3.66%
Lowell	1,099.11	488,200	2.21%
Mapleton	277.40	123,200	0.56%
Marcola	1,188.31	527,800	2.39%
McKenzie	351.92	156,300	0.71%
Oakridge	659.07	292,700	1.32%
Pleasant Hill	1,135.40	504,300	2.28%
Siuslaw	1,356.05	602,300	2.73%
South Lane	3,288.89	1,460,800	6.61%
Springfield	10,606.18	4,710,700	21.32%
TOTAL	49,744.763	\$22,094,150	100.00%

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

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

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

Overview of Core Services

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

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

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

Overview of Menu Services

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

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

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

Overview of Grants and Contracts

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

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



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

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

Summary of Proposed Budget

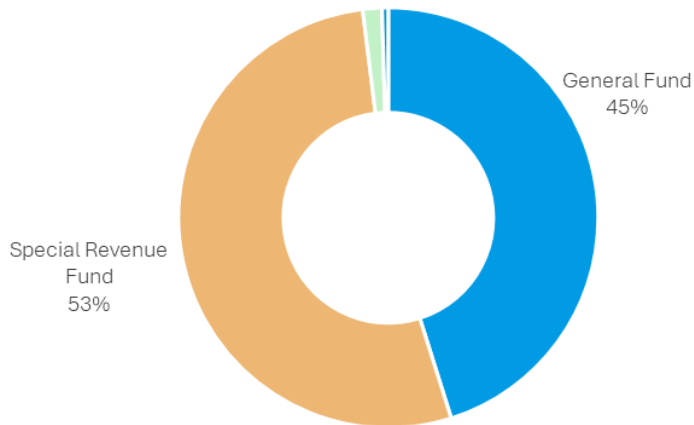


The Lane Career Academy collaboration provides Lane County students with technical education to access high-wage, high-demand jobs. Current programming includes HOPE Factory (construction/manufacturing), Emergency Medical Services and Behavioral Health.

All Funds

Resources and Requirements by Fund

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
Resources								
100 General Fund	30,777,098	32,019,619		36,038,990		36,682,429		
200 Special Revenue Fund	34,169,272	46,868,127		41,554,998		42,962,260		
300 Debt Service Fund	949,061	1,015,533		954,703		1,199,171		
400 Capital Projects Fund	829,295	285,000		275,000		-		
600 Internal Service Fund	696,906	545,896		545,020		390,214		
Total Resources	67,421,631	80,734,175	-	79,368,711	-	81,234,074		
Requirements								
100 General Fund	28,067,119	28,665,396	215.29	36,038,990	223.02	36,682,429		
200 Special Revenue Fund	33,598,328	45,843,234	79.38	41,554,998	69.93	42,962,260		
300 Debt Service Fund	885,021	916,826	-	954,703	-	1,199,171		
400 Capital Projects Fund	829,295	285,000	-	275,000	-	-		
600 Internal Service Fund	562,436	413,408	-	545,020	-	390,214		
Total Requirements	63,942,199	76,123,864	294.66	79,368,711	292.95	81,234,074		
ENDING FUND BALANCE	3,479,433	4,610,311						



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.

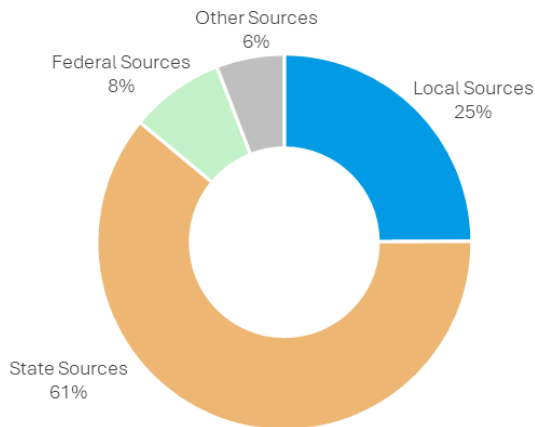
FUND TYPE		FUND COMPONENTS
100	General Fund	Accounts for all financial resources of the district except those required to be accounted for in another fund.
200	Special Revenue Fund	Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are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

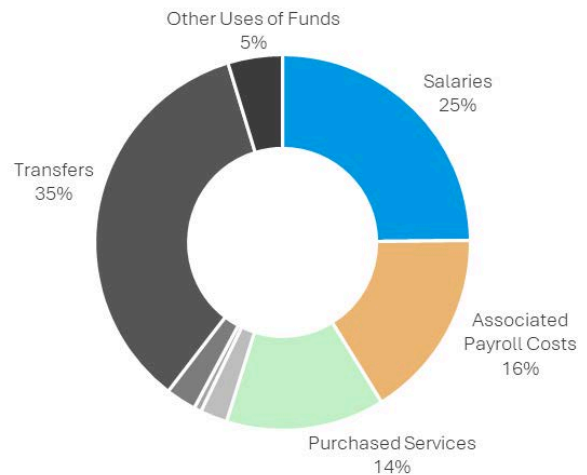
Summary of Resources and Requirements

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
Resources								
1000 Local Sources	15,686,258	18,531,369		19,410,688		20,244,082		
2000 Intermediate Sources	-	8,461		10,000		5,000		
3000 State Sources	37,508,391	47,783,757		46,839,658		49,620,797		
4000 Federal Sources	8,302,803	10,384,474		8,255,885		6,600,009		
5000 Other Sources	5,924,179	4,026,113		4,852,480		4,764,186		
Total Resources	67,421,631	80,734,175		79,368,711		81,234,074		
Requirements								
100 Salaries	17,948,410	18,258,127	294.66	19,728,401	292.95	20,169,549		
200 Associated Payroll Costs	10,382,603	10,639,936		12,636,738		13,282,699		
300 Purchased Services	9,107,791	9,863,121		12,642,837		11,093,432		
400 Supplies and Materials	1,869,159	2,767,990		1,973,179		1,896,921		
500 Capital Outlay	2,083,723	615,427		659,181		515,214		
600 Other Objects	2,065,242	2,275,050		2,233,255		2,136,606		
700 Transfers	20,485,271	31,704,212		27,011,667		28,320,558		
800 Other Uses of Funds	-	-		2,483,453		3,819,095		
Total Requirements	63,942,199	76,123,864	294.66	79,368,711	292.95	81,234,074		
ENDING FUND BALANCE	3,479,433	4,610,311		-		-		

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

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Revenue from Local Sources								
1110 Ad Valorem Taxes Levied by District	8,616,900	8,985,458		9,361,045		9,685,779		
1190 Penalties and Interest on Taxes	20,733	21,393		20,000		20,000		
1500 Earnings on Investments	365,476	365,761		318,000		318,000		
1910 Rentals	4,590	3,000		5,000		-		
1920 Contributions, Donations, and General Fundraising from Private Sources	81,228	618,350		515,683		135,200		
1940 Services Provided to Other Local Education Agencies	4,140,578	5,201,141		6,637,349		7,566,167		
1960 Recovery of Prior Years' Expenditure	11,625	146,324		124,110		10,000		
1970 Services Provided Other Funds	1,143,847	1,221,153		1,149,006		1,195,936		
1980 Fees Charged to Grants	812,985	787,830		700,000		600,000		
1990 Miscellaneous	488,296	1,180,960		580,495		713,000		
Total Revenue from Local Sources	15,686,258	18,531,369		19,410,688		20,244,082		
2000 - Revenue from Intermediate Sources								
2199 Other Intermediate Sources	-	8,461		10,000		5,000		
Total Revenue from Intermediate Sources	-	8,461		10,000		5,000		
3000 - Revenue from State Sources								
3101 State School Fund - General Support	16,091,917	16,761,755		18,704,394		18,293,546		
3104 State Managed County Timber	61,506	8,995		25,000		25,000		
3299 Other Unrestricted Grants-in-aid	21,354,968	31,013,007		28,110,264		31,302,251		
Total Revenue from State Sources	37,508,391	47,783,757		46,839,658		49,620,797		
4000 - Revenue from Federal Sources								
4300 Restricted Revenue Direct from the Federal Government	249,201	9,139		-		-		
4500 Restricted Revenue From the Federal Government Through the State	7,902,957	10,319,047		8,137,623		6,510,009		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	150,644	56,289		118,262		90,000		
Total Revenue from Federal Sources	8,302,803	10,384,474		8,255,885		6,600,009		
5000 - Revenue from Other Sources								
5100 Long Term Debt Financing Sources	342,174	94,028		-		-		
5200 Interfund Transfers	448,198	452,213		452,500		315,839		
5300 Sale of/or Compensation for Loss of Fixed Assets	-	440		-		-		
5400 Beginning Fund Balance	5,133,807	3,479,433		4,399,980		4,448,347		
Total Revenue from Other Sources	5,924,179	4,026,113		4,852,480		4,764,186		
TOTAL RESOURCES	67,421,631	80,734,175		79,368,711		81,234,074		

All Funds

Requirements by Object

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
100 - Salaries								
111 Licensed Salaries	6,540,440	6,431,519	94.60	7,260,958	85.15	7,510,018		
112 Classified Salaries	7,558,932	7,516,348	179.06	8,539,805	183.80	8,628,394		
113 Administrators	2,633,417	2,596,182	16.00	2,593,363	17.00	2,830,815		
114 Managerial - Classified	549,883	405,546	5.00	421,316	7.00	660,415		
121 Substitutes - Licensed	8,589	53,429	-	-	-	-		
122 Substitutes - Classified	48,285	232,087	-	-	-	-		
123 Temporary - Licensed	482,531	289,815	-	389,250	-	112,630		
124 Temporary - Classified	92,859	82,591	-	176,880	-	39,392		
130 Additional Salary	33,473	650,608		346,829		387,887		
Total Salaries	17,948,410	18,258,127	294.66	19,728,401	292.95	20,169,549		
200 - Associated Payroll Costs								
210 Public Employees Retirement System	4,965,800	5,232,822		6,828,693		6,989,037		
220 Social Security Administration	1,339,036	1,370,107		1,456,299		1,543,354		
230 Other Required Payroll Costs	201,935	302,903		284,672		446,617		
240 Contractual Employee Benefits	3,875,832	3,734,104		4,067,073		4,303,690		
Total Associated Payroll Costs	10,382,603	10,639,936	-	12,636,738	-	13,282,699		
300 - Purchased Services								
310 Instructional, Professional and Technical Services	5,680,599	5,795,981		8,699,757		7,253,178		
320 Property Services	608,937	636,123		705,587		601,000		
330 Student Transportation Services	88,103	73,406		106,424		119,256		
340 Travel	293,274	272,818		281,921		288,835		
350 Communication	601,228	455,618		581,301		522,275		
374 Other Tuition	193,599	284,339		299,217		224,830		
380 Non-Instructional Professional and Technical Services	1,638,407	2,338,000		1,963,629		2,076,558		
390 Other General Professional and Technological Services	3,645	6,836		5,000		7,500		
Total Purchased Services	9,107,791	9,863,121	-	12,642,837	-	11,093,432		
400 - Supplies and Materials								

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Consumable Supplies and Materials	771,267	2,028,571		835,706		880,291		
420 Textbooks	29,294	5,875		11,074		8,500		
440 Periodicals	412	200		500		-		
460 Non-Consumable Items	295,165	70,280		158,888		130,304		
470 Computer Software	521,363	509,385		626,011		615,563		
480 Computer Hardware	251,658	153,679		341,000		262,263		
Total Supplies and Materials	1,869,159	2,767,990	-	1,973,179		1,896,921		
500 - Capital Outlay								
540 Depreciable Equipment	431,490	447,184		200,020		165,214		
550 Depreciable Technology	654,615	22,452		280,000		350,000		
590 Other Capital Outlay	997,618	145,791		179,161		-		
Total Capital Outlay	2,083,723	615,427	-	659,181	-	515,214		
600 - Other Objects								
610 Redemption of Principal	732,190	873,074		943,068		1,060,159		
621 Regular Interest	226,880	205,823		158,452		108,146		
640 Dues and Fees	123,054	145,999		111,004		105,102		
650 Insurance and Judgements	170,132	262,527		218,000		256,792		
690 Grant Indirect Charges	812,985	787,627		802,731		606,407		
Total Other Objects	2,065,242	2,275,050	-	2,233,255	-	2,136,606		
700 - Transfers								
710 Fund Modifications	448,198	452,213		452,500		315,839		
720 Transits	20,037,073	31,252,000		26,559,167		28,004,719		
Total Transfers	20,485,271	31,704,212	-	27,011,667		28,320,558		
800 - Other Uses of Funds								
810 Planned Reserve	-	-		650,000		2,234,228		
820 Reserved for Next Year	-	-		1,833,453		1,584,867		
Total Other Uses of Funds	-	-	-	2,483,453		3,819,095		
TOTAL REQUIREMENTS	63,942,199	76,123,864	294.66	79,368,711	292.95	81,234,074		

All Funds

Requirements by Function

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Instruction								
1111 Elementary, K-5 or K-6	37,211	39,693	-	-	-	-	-	
1121 Middle/Junior High School Programs	2,161	4,063	-	-	-	-	-	
1220 Restrictive Programs for Students with Disabilities	13,388,706	13,531,391	159.39	15,018,543	165.49	16,321,128		
1250 Less Restrictive Programs for Students with Disabilities	1,582,246	1,269,000	9.00	1,275,382	8.00	1,330,685		
1280 Alternative Education	6,261	180,090	2.00	341,637	2.00	355,000		
1293 Migrant Education	674,918	303,016	0.80	664,723	0.50	312,687		
1294 Youth Corrections Education	419,884	450,763	3.00	563,237	3.00	585,557		
1299 Other Programs	27,312	33,215	0.30	39,424	0.30	37,521		
1400 Summer School Programs	33,002	42,778	0.05	-	-	-		
Total Instruction	16,171,700	15,854,011	174.54	17,902,946	179.29	18,942,577		
2000 - Support Services								
2110 Attendance and Social Work Services	818,988	554,585	4.61	906,956	4.13	589,637		
2120 Guidance Services	1,107,331	296,122	2.00	405,849	1.43	253,123		
2130 Health Services	78,655	155,440	2.80	440,615	1.55	257,676		
2140 Psychological Services	256,837	269,507	2.80	486,093	3.00	449,245		
2150 Speech Pathology and Audiology Services	1,191,852	1,426,281	15.80	2,248,963	12.00	1,697,120		
2160 Other Student Treatment Services	-	-	-	550,000	-	560,000		
2190 Service Direction, Student Support Services	1,794,507	1,968,850	9.05	1,960,678	10.22	2,207,627		
2210 Improvement of Instruction Services	5,455,652	8,172,008	21.53	7,783,279	21.50	6,370,998		
2220 Educational Media Services	87,208	117,628	1.00	124,135	1.00	122,249		
2240 Instructional Staff Development	3,522,642	3,672,850	8.75	3,597,152	8.08	3,555,679		
2310 Board of Education Services	391,437	414,663	-	371,825	-	521,059		
2320 Executive Administration Services	471,928	542,433	2.50	684,136	2.50	761,100		
2520 Fiscal Services	591,614	582,272	4.00	680,049	3.80	687,794		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
2540 Operation and Maintenance of Plant Services	2,497,617	1,501,843	3.50	1,489,605	3.50	1,241,365		
2550 Student Transportation Services	-	66,677	-	104,590	-	117,756		
2570 Internal Services	63,615	66,500	0.80	79,200	0.60	64,800		
2620 Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services	125	-	-	-	-	-		
2630 Information Services	1,002	-	-	-	-	-		
2640 Staff Services	824,164	950,751	4.09	879,648	4.13	842,726		
2660 Technology Services	2,693,300	2,103,368	8.50	2,818,217	9.20	2,955,614		
2680 Interpretation and Translation Services	4,395,194	4,492,420	28.40	5,166,899	27.03	5,660,000		
2690 Other Support Services - Central	28,130	17,287	-	13,100	-	10,400		
2700 Supplemental Retirement Program	5,380	36,384	-	9,120	-	6,960		
Total Support Services	26,277,178	27,407,870	120	30,800,108	113.66	28,932,928		
3000 - Enterprise and Community Services								
3100 Food Services	59,963	91,404	-	80,000	-	95,000		
Total Enterprise and Community Services	59,963	91,404	-	80,000	-	95,000		
5000 - Other Uses								
5100 Debt Service	948,088	1,052,663		1,090,537		1,123,916		
5200 Transfers of Funds	448,198	452,213		452,500		315,839		
5300 Apportionment of Funds by ESD	20,037,073	31,265,702		26,559,167		28,004,719		
Total Other Uses	21,433,359	32,770,578		28,102,204		29,444,474		
6000 - Contingencies								
6000 Operating Contingency	-	-		650,000		2,234,228		
Total Contingencies	-	-		650,000		2,234,228		
7000 - Unappropriated Ending Fund Balance								
7000 Unappropriated Ending Fund Balance	-	-		1,833,453		1,584,867		
Total Unappropriated Ending Fund Balance	-	-		1,833,453		1,584,867		
TOTAL REQUIREMENTS	63,942,199	76,123,864	294.66	79,368,711	292.95	81,234,074		

Functions - Chart of Account Definitions

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

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



General Fund

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



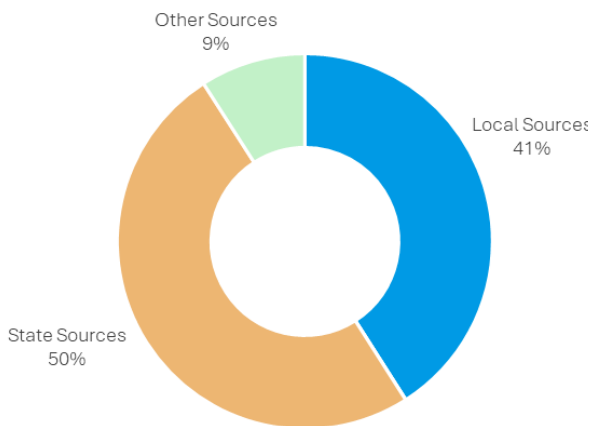
Friends and Fun Camp provided Life Skills students with opportunities to experience swimming, music, art, science, and other social activities specifically tailored to meet their unique needs.

General Fund

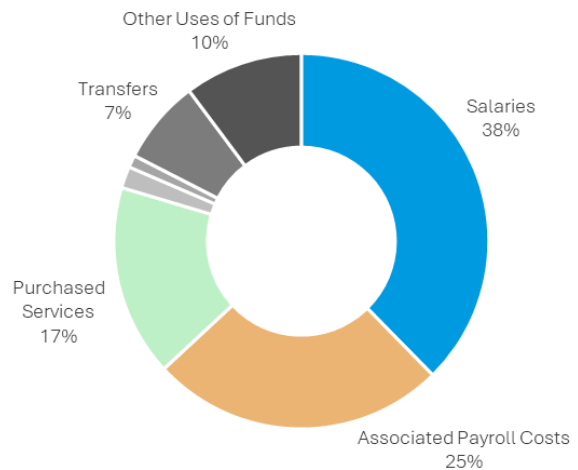
Summary of Resources and Requirements

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
Resources								
1000 Local Sources	11,334,861	12,436,400		14,150,094		15,025,146		
2000 Intermediate Sources	-	8,461		10,000		5,000		
3000 State Sources	16,153,423	16,770,750		18,729,394		18,318,546		
5000 Other Sources	3,288,814	2,804,007		3,149,502		3,333,737		
Total Resources	30,777,098	32,019,619		36,038,990		36,682,429		
Requirements								
100 Salaries	10,973,743	11,229,735	215.29	12,931,449	223.02	13,806,620		
200 Associated Payroll Costs	6,470,402	6,740,975		8,752,295		9,337,161		
300 Purchased Services	5,713,478	5,696,187		6,358,613		6,060,365		
400 Supplies and Materials	599,614	557,323		724,853		679,814		
500 Capital Outlay	-	39,123		-		-		
600 Other Objects	263,685	374,774		324,933		390,781		
700 Transfers	4,046,197	4,027,279		4,463,394		2,663,846		
800 Other Uses of Funds	-	-		2,483,453		3,743,842		
Total Requirements	28,067,119	28,665,396	215.29	36,038,990	223.02	36,682,429		
ENDING FUND BALANCE	2,709,979	3,354,223		-		-		

Resources



Requirements



General Fund

Resources by Source

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Revenue from Local Sources								
1110 Ad Valorem Taxes Levied by District	8,616,900	8,985,458		9,361,045		9,685,779		
1190 Penalties and Interest on Taxes	20,733	21,393		20,000		20,000		
1500 Earnings on Investments	340,150	341,042		300,000		300,000		
1910 Rentals	4,590	3,000		5,000		-		
1920 Contributions, Donations, and General Fundraising from Private Sources	218	85		200		200		
1940 Services Provided to Other Local Education Agencies	1,256,511	1,961,361		3,441,349		4,106,167		
1960 Recovery of Prior Years' Expenditure	-	13,619		5,000		10,000		
1980 Fees Charged to Grants	812,985	787,830		700,000		600,000		
1990 Miscellaneous	282,773	322,613		317,500		303,000		
Total Revenue from Local Sources	11,334,861	12,436,400	-	14,150,094		15,025,146		
2000 - Revenue from Intermediate Sources								
2199 Other Intermediate Sources	-	8,461		10,000		5,000		
Total Revenue from Intermediate Sources	-	8,461	-	10,000		5,000		
3000 - Revenue from State Sources								
3101 State School Fund - General Support	16,091,917	16,761,755		18,704,394		18,293,546		
3104 State Managed County Timber	61,506	8,995		25,000		25,000		
Total Revenue from State Sources	16,153,423	16,770,750	-	18,729,394		18,318,546		
5000 - Revenue from Other Sources								
5100 Long Term Debt Financing Sources	42,174	94,028		-		-		
5400 Beginning Fund Balance	3,246,640	2,709,979		3,149,502		3,333,737		
Total Revenue from Other Sources	3,288,814	2,804,007	-	3,149,502		3,333,737		
TOTAL RESOURCES	30,777,098	32,019,619	-	36,038,990		36,682,429		

General Fund

Requirements by Object

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
100 - Salaries								
111 Licensed Salaries	3,759,536	3,634,724	64.00	4,934,272	60.95	4,976,675		
112 Classified Salaries	4,817,099	4,892,321	134.99	5,476,629	143.54	5,913,674		
113 Administrators	1,785,700	1,671,951	11.40	1,819,319	11.52	1,950,667		
114 Managerial - Classified	486,122	395,311	4.90	421,316	7.00	660,415		
121 Substitutes - Licensed	8,589	34,809	-	-	-	-		
122 Substitutes - Classified	48,285	232,087	-	-	-	-		
123 Temporary - Licensed	24,667	19,939	-	30,000	-	-		
124 Temporary - Classified	21,721	10,348	-	35,000	-	-		
130 Additional Salary	22,023	338,244	-	214,913	-	305,189		
Total Salaries	10,973,743	11,229,735	215.29	12,931,449	223.02	13,806,620		
200 - Associated Payroll Costs								
210 Public Employees Retirement System	2,953,487	3,179,807		4,668,744		4,767,425		
220 Social Security Administration	814,391	845,150		987,989		1,052,765		
230 Other Required Payroll Costs	119,934	220,460		216,570		375,749		
240 Contractual Employee Benefits	2,582,590	2,495,558		2,878,992		3,141,222		
Total Associated Payroll Costs	6,470,402	6,740,975	-	8,752,295	-	9,337,161		
300 - Purchased Services								
310 Instructional, Professional and Technical Services	3,984,236	3,912,320		4,584,060		4,244,489		
320 Property Services	524,734	505,035		611,100		521,871		
330 Student Transportation Services	67	3,061		-		-		
340 Travel	64,981	50,269		78,000		84,225		
350 Communication	472,858	357,232		466,705		466,925		
380 Non-Instructional Professional and Technical Services	662,958	861,435		613,748		735,355		
390 Other General Professional and Technological Services	3,645	6,836		5,000		7,500		
Total Purchased Services	5,713,478	5,696,187	-	6,358,613	-	6,060,365		
400 - Supplies and Materials								
410 Consumable Supplies and Materials	192,784	150,840		226,332		217,594		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
420 Textbooks	17,442	-		-		-		
440 Periodicals	387	200		500		-		
460 Non-Consumable Items	126,648	43,107		87,200		64,504		
470 Computer Software	231,192	354,808		401,321		387,953		
480 Computer Hardware	31,161	8,368		9,500		9,763		
Total Supplies and Materials	599,614	557,323		724,853		679,814		
500 - Capital Outlay								
540 Depreciable Equipment	-	39,123		-		-		
Total Capital Outlay	-	39,123		-		-		
600 - Other Objects								
610 Redemption of Principal	10,113	25,494		10,684		42,717		
621 Regular Interest	870	739		299		1,672		
640 Dues and Fees	82,570	86,014		95,950		89,600		
650 Insurance and Judgements	170,132	262,527		218,000		256,792		
Total Other Objects	263,685	374,774		324,933		390,781		
700 - Transfers								
710 Fund Modifications	448,198	449,713		452,500		315,839		
720 Transits	3,597,999	3,577,566		4,010,894		2,348,007		
Total Transfers	4,046,197	4,027,279		4,463,394		2,663,846		
800 - Other Uses of Funds								
810 Planned Reserve	-	-		650,000		2,234,228		
820 Reserved for Next Year	-	-		1,833,453		1,509,614		
Total Other Uses of Funds	-	-		2,483,453		3,743,842		
TOTAL REQUIREMENTS	28,067,119	28,665,396	215.29	36,038,990	223.02	36,682,429		

General Fund

Requirements by Function

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Instruction								
1220 Restrictive Programs for Students with Disabilities	12,892,130	12,931,969	153.29	13,820,334	164.09	14,995,329		
1280 Alternative Education	-	-	2.00	303,990	2.00	355,000		
1299 Other Programs	27,312	33,215	0.30	39,424	0.30	37,521		
Total Instruction	12,919,442	12,965,184	155.59	14,163,749	166.39	15,387,850		
2000 - Support Services								
2110 Attendance and Social Work Services	4,208	5,164	-	-	-	-		
2120 Guidance Services	77,951	87,347	0.50	166,661	1.00	176,552		
2130 Health Services	24,425	155,315	2.80	397,432	1.55	214,676		
2140 Psychological Services	256,837	263,797	2.80	486,093	3.00	449,245		
2150 Speech Pathology and Audiology Services	1,191,852	1,426,281	15.30	2,246,237	12.00	1,694,320		
2160 Other Student Treatment Services	-	-	-	550,000	-	560,000		
2190 Service Direction, Student Support Services	1,615,888	1,542,303	7.75	1,548,811	8.17	1,628,246		
2210 Improvement of Instruction Services	869,617	742,681	6.16	1,281,878	6.18	1,244,000		
2220 Educational Media Services	87,208	117,628	1.00	124,135	1.00	122,249		
2240 Instructional Staff Development	113,348	278,092	-	78,000	-	79,000		
2310 Board of Education Services	391,437	414,663	-	371,825	-	521,059		
2320 Executive Administration Services	471,928	542,433	2.50	684,136	2.50	761,100		
2520 Fiscal Services	591,614	582,272	4.00	680,049	3.80	687,794		
2540 Operation and Maintenance of Plant Services	1,004,847	1,023,154	3.50	1,023,383	3.50	1,101,151		
2570 Internal Services	63,615	66,500	0.80	79,200	0.60	64,800		
2630 Information Services	1,002	-	-	-	-	-		
2640 Staff Services	806,239	839,634	4.09	844,319	4.13	804,724		
2660 Technology Services	1,709,135	1,843,754	8.50	2,124,016	9.20	2,260,614		
2680 Interpretation and Translation Services	1,798,500	1,688,244	-	2,220,000	-	2,500,000		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
2690 Other Support Services - Central	16,451	17,287	-	13,100	-	10,400		
2700 Supplemental Retirement Program	5,380	36,384	-	9,120	-	6,960		
Total Support Services	11,101,481	11,672,933	59.70	14,928,394	56.62	14,886,891		
5000 - Other Uses								
5200 Transfers of Funds	448,198	449,713		452,500		315,839		
5300 Apportionment of Funds by ESD	3,597,999	3,577,566		4,010,894		2,348,007		
Total Other Uses	4,046,197	4,027,279		4,463,394		2,663,846		
6000 - Contingencies								
6000 Operating Contingency	-	-		650,000		2,234,228		
Total Contingencies	-	-		650,000		2,234,228		
7000 - Unappropriated Ending Fund Balance								
7000 Unappropriated Ending Fund Balance	-	-		1,833,453		1,509,614		
Total Unappropriated Ending Fund Balance	-	-		1,833,453		1,509,614		
TOTAL REQUIREMENTS	28,067,119	28,665,396	215.29	36,038,990	223.02	36,682,429		

General Fund

Requirements by Function / Object

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
1220 - Restrictive Programs for Students with Disabilities								
111 Licensed Salaries	2,899,139	2,644,883	37.60	2,727,045	38.40	3,052,615		
112 Classified Salaries	3,789,144	3,741,771	115.69	4,116,469	125.69	4,652,103		
121 Substitutes - Licensed	8,589	34,809	-	-	-	-		
122 Substitutes - Classified	48,285	232,087	-	-	-	-		
123 Temporary - Licensed	23,767	(735)	-	10,000	-	-		
124 Temporary - Classified	5,829	-	-	35,000	-	-		
130 Additional Salary	4,713	230,687		153,038		180,138		
210 Public Employees Retirement System	1,787,564	1,919,809		2,528,428		2,704,602		
220 Social Security Administration	502,301	518,865		538,679		603,191		
230 Other Required Payroll Costs	54,360	67,625		84,188		271,438		
240 Contractual Employee Benefits	1,788,972	1,704,503		1,820,694		2,208,954		
310 Instructional, Professional and Technical Services	1,549,667	1,443,198		1,372,595		916,786		
320 Property Services	88,849	89,559		152,800		138,710		
330 Student Transportation Services	67	336		-		-		
340 Travel	4,342	8,774		8,350		8,750		
350 Communication	85,236	30,755		43,200		54,495		
380 Non-Instructional Professional and Technical Services	2,249	50,272		12,100		6,500		
410 Consumable Supplies and Materials	90,485	73,674		88,499		78,546		
420 Textbooks	17,377	-		-		-		
460 Non-Consumable Items	52,492	31,961		45,000		22,500		
470 Computer Software	66,726	71,592		79,250		91,000		
480 Computer Hardware	21,215	5,308		5,000		5,000		
540 Depreciable Equipment	-	31,348		-		-		
640 Dues and Fees	762	888		-		-		
Total Restrictive Programs for Students with Disabilities	12,892,130	12,931,969	153.29	13,820,334	164.09	14,995,329		
1280 - Alternative Education								
111 Licensed Salaries	-	-	1.00	74,308	1.00	80,695		

		2023-24	2024-25	2025-26		2026-27 Budget			
		Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
112	Classified Salaries	-	-	1.00	41,516	1.00	45,132		
210	Public Employees Retirement System	-	-		41,442		42,907		
220	Social Security Administration	-	-		8,861		9,626		
230	Other Required Payroll Costs	-	-		1,373		1,426		
240	Contractual Employee Benefits	-	-		16,913		17,827		
310	Instructional, Professional and Technical Services	-	-		83,527		112,000		
320	Property Services	-	-		4,000		2,491		
340	Travel	-	-		1,000		1,000		
350	Communication	-	-		4,050		3,100		
410	Consumable Supplies and Materials	-	-		23,501		26,296		
460	Non-Consumable Items	-	-		1,000		5,000		
470	Computer Software	-	-		2,500		7,500		
Total Alternative Education		-	-	2.00	303,990	2.00	355,000		
1299 - Other Programs									
112	Classified Salaries	13,945	20,099	0.30	20,804	0.30	21,634		
124	Temporary - Classified	587	-	-	-	-	-		
210	Public Employees Retirement System	4,349	5,956		7,444		7,377		
220	Social Security Administration	1,095	1,518		1,592		1,655		
230	Other Required Payroll Costs	172	238		247		246		
240	Contractual Employee Benefits	1,859	2,499		2,538		2,684		
320	Property Services	178	200		200		224		
350	Communication	2,410	150		3,100		450		
410	Consumable Supplies and Materials	141	-		500		250		
470	Computer Software	2,575	2,556		3,000		3,000		
Total Other Programs		27,312	33,215	0.30	39,424	0.30	37,521		
Total Instruction		12,919,442	12,965,184	155.59	14,163,749	166.39	15,387,850		
2110 - Attendance and Social Work Services									
112	Classified Salaries	2,254	3,350	-	-	-	-		
124	Temporary - Classified	65	-	-	-	-	-		
210	Public Employees Retirement System	691	993		-		-		
220	Social Security Administration	175	253		-		-		
230	Other Required Payroll Costs	28	40		-		-		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
240 Contractual Employee Benefits	304	416		-		-		
320 Property Services	25	-		-		-		
350 Communication	610	113		-		-		
470 Computer Software	56	-		-		-		
Total Attendance and Social Work Services	4,208	5,164	-	-	-	-		
2120 - Guidance Services								
111 Licensed Salaries	-	-	0.50	47,041	1.00	79,173		
112 Classified Salaries	10,317	-	-	-	-	-		
130 Additional Salary	-	-		-		6,000		
210 Public Employees Retirement System	3,031	-		16,831		29,044		
220 Social Security Administration	757	-		3,599		6,516		
230 Other Required Payroll Costs	120	-		552		953		
240 Contractual Employee Benefits	2,898	-		9,190		260		
350 Communication	-	-		500		750		
380 Non-Instructional Professional and Technical Services	60,827	87,347		86,948		51,855		
410 Consumable Supplies and Materials	-	-		500		501		
470 Computer Software	-	-		500		500		
640 Dues and Fees	-	-		1,000		1,000		
Total Guidance Services	77,951	87,347	0.50	166,661	1.00	176,552		
2130 - Health Services								
111 Licensed Salaries	16,506	105,767	2.80	230,140	1.55	130,730		
130 Additional Salary	1,511	9,041		6,000		6,607		
210 Public Employees Retirement System	880	18,962		84,491		46,832		
220 Social Security Administration	1,340	8,695		18,065		10,506		
230 Other Required Payroll Costs	208	1,345		2,790		1,535		
240 Contractual Employee Benefits	3,393	7,869		26,890		9,215		
310 Instructional, Professional and Technical Services	279	513		19,507		-		
340 Travel	-	1,440		700		2,500		
350 Communication	120	1,014		3,700		2,250		
410 Consumable Supplies and Materials	-	-		900		1,700		
470 Computer Software	50	341		750		1,500		
480 Computer Hardware	140	329		-		-		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
640 Dues and Fees	-	-		3,500		1,300		
Total Health Services	24,425	155,315	2.80	397,432	1.55	214,676		
2140 - Psychological Services								
111 Licensed Salaries	71,687	70,182	2.80	251,005	3.00	268,909		
123 Temporary - Licensed	-	20,675		-		-		
130 Additional Salary	-	226		-		-		
210 Public Employees Retirement System	21,421	28,631		91,654		94,773		
220 Social Security Administration	5,484	6,929		19,202		20,572		
230 Other Required Payroll Costs	840	2,131		2,944		3,032		
240 Contractual Employee Benefits	9,390	16,957		54,238		56,710		
310 Instructional, Professional and Technical Services	144,000	112,000		46,351		-		
320 Property Services	533	500		-		-		
350 Communication	2,728	2,575		9,000		2,250		
410 Consumable Supplies and Materials	113	2,274		9,000		1,500		
470 Computer Software	641	718		2,700		1,500		
Total Psychological Services	256,837	263,797	2.80	486,093	3.00	449,245		
2150 - Speech Pathology and Audiology Services								
111 Licensed Salaries	610,593	698,899	15.30	1,273,933	12.00	1,008,002		
130 Additional Salary	4,400	23,478		6,000		34,044		
210 Public Employees Retirement System	173,430	210,191		461,107		358,413		
220 Social Security Administration	45,680	53,782		97,915		79,717		
230 Other Required Payroll Costs	7,383	8,435		15,049		11,679		
240 Contractual Employee Benefits	104,455	115,333		264,770		160,986		
310 Instructional, Professional and Technical Services	182,508	289,429		76,487		-		
320 Property Services	6,282	7,398		-		-		
340 Travel	2,216	1,957		6,600		8,725		
350 Communication	7,870	7,220		9,100		8,750		
380 Non-Instructional Professional and Technical Services	811	-		250		1,000		
410 Consumable Supplies and Materials	4,771	1,596		6,000		5,500		
420 Textbooks	65	-		-		-		
460 Non-Consumable Items	28,148	214		1,000		12,004		
470 Computer Software	11,162	8,348		28,025		5,500		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
480 Computer Hardware	2,077	-		-		-		
Total Speech Pathology and Audiology Services	1,191,852	1,426,281	15.30	2,246,237	12.00	1,694,320		
2160 - Other Student Treatment Services								
310 Instructional, Professional and Technical Services	-	-		550,000		560,000		
Total Other Student Treatment Services	-	-	-	550,000	-	560,000		
2190 - Service Direction, Student Support Services								
112 Classified Salaries	115,317	117,011	2.25	102,429	2.45	121,382		
113 Administrators	813,657	672,182	4.60	696,771	5.72	746,426		
114 Managerial - Classified	53,499	74,626	0.90	72,642	-	90,156		
123 Temporary - Licensed	900	-	-	20,000	-	-		
124 Temporary - Classified	634	-	-	-	-	-		
130 Additional Salary	-	5,797		6,000		18,000		
210 Public Employees Retirement System	234,559	262,027		319,347		330,507		
220 Social Security Administration	73,594	65,712		68,685		74,661		
230 Other Required Payroll Costs	841	1,980		10,592		10,887		
240 Contractual Employee Benefits	195,892	201,393		196,196		160,081		
310 Instructional, Professional and Technical Services	34,523	51,769		-		-		
320 Property Services	41,687	49,981		25,700		3,896		
340 Travel	3,719	8,583		3,650		5,500		
350 Communication	13,317	9,095		11,500		11,250		
380 Non-Instructional Professional and Technical Services	1,295	2,310		1,500		3,500		
410 Consumable Supplies and Materials	11,139	5,565		3,801		4,999		
420 Textbooks	-	-		500		-		
440 Periodicals	-	200		-		-		
460 Non-Consumable Items	4,566	54		500		500		
470 Computer Software	10,144	7,943		4,750		42,000		
480 Computer Hardware	1,250	-		-		200		
640 Dues and Fees	-	6,076		4,250		4,300		
650 Insurance and Judgements	5,355	-		-		-		
Total Service Direction, Student Support Services	1,615,888	1,542,303	7.75	1,548,811	8.17	1,628,246		
2210 - Improvement of Instruction Services								

		2023-24	2024-25	2025-26		2026-27 Budget			
		Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
111	Licensed Salaries	120,429	56,849	3.00	269,125	3.00	288,875		
112	Classified Salaries	83,452	63,338	1.86	121,987	2.08	119,367		
113	Administrators	150,598	202,783	1.30	215,682	1.10	187,000		
130	Additional Salary	-	631		9,638		7,800		
210	Public Employees Retirement System	107,910	102,457		230,071		212,619		
220	Social Security Administration	26,524	23,959		46,982		46,133		
230	Other Required Payroll Costs	4,109	3,720		7,277		6,758		
240	Contractual Employee Benefits	76,732	62,648		99,467		110,460		
310	Instructional, Professional and Technical Services	160,276	62,375		110,644		75,330		
320	Property Services	3,173	3,300		7,200		4,643		
330	Student Transportation Services	-	2,725				-		
340	Travel	217	733		-		200		
350	Communication	5,860	6,636		7,000		6,000		
380	Non-Instructional Professional and Technical Services	115,354	140,976		141,300		151,000		
410	Consumable Supplies and Materials	4,077	2,433		5,004		6,938		
460	Non-Consumable Items	100	-		-		-		
470	Computer Software	7,278	7,120		10,500		20,577		
480	Computer Hardware	3,401	-		-		-		
640	Dues and Fees	127	-		-		300		
Total Improvement of Instruction Services		869,617	742,681	6.16	1,281,878	6.18	1,244,000		
2220 - Educational Media Services									
111	Licensed Salaries	41,182	58,145	1.00	61,675	1.00	67,675		
130	Additional Salary	-	500				-		
210	Public Employees Retirement System	11,270	17,412		22,067		23,077		
220	Social Security Administration	2,659	4,140		4,718		5,177		
230	Other Required Payroll Costs	441	674		729		763		
240	Contractual Employee Benefits	12,821	15,906		16,282		17,014		
310	Instructional, Professional and Technical Services	1,114	5,250		13,464		2,096		
320	Property Services	254	300		700		746		
340	Travel	3,136	2,375		3,000		3,000		
350	Communication	98	14		200		200		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Consumable Supplies and Materials	-	-		800		-		
440 Periodicals	137	-		-		-		
460 Non-Consumable Items	13	-		-		1,000		
470 Computer Software	14,048	12,911		500		500		
640 Dues and Fees	35	-		-		1,000		
Total Educational Media Services	87,208	117,628	1.00	124,135	1.00	122,249		
2240 - Instructional Staff Development								
130 Additional Salary	10,800	18,343		-		-		
210 Public Employees Retirement System	3,147	5,014		-		-		
220 Social Security Administration	801	1,360		-		-		
230 Other Required Payroll Costs	127	213		-		-		
310 Instructional, Professional and Technical Services	97,872	253,163		70,500		68,000		
340 Travel	-	-		7,500		10,000		
380 Non-Instructional Professional and Technical Services	600	-		-		-		
410 Consumable Supplies and Materials	-	-		-		1,000		
Total Instructional Staff Development	113,348	278,092	-	78,000	-	79,000		
2310 - Board of Education Services								
340 Travel	22,766	11,985		23,000		20,000		
350 Communication	264	26		325		200		
380 Non-Instructional Professional and Technical Services	219,537	237,740		155,000		279,350		
410 Consumable Supplies and Materials	8,024	3,330		5,000		5,000		
470 Computer Software	331	-		500		-		
640 Dues and Fees	47,874	52,425		60,000		55,000		
650 Insurance and Judgements	92,642	109,158		128,000		161,509		
Total Board of Education Services	391,437	414,663	-	371,825	-	521,059		
2320 - Executive Administration Services								
112 Classified Salaries	434	16,749	-	-	-	-		
113 Administrators	183,397	188,841	1.50	282,359	1.50	329,899		
114 Managerial - Classified	69,181	56,089	1.00	93,396	1.00	96,638		
124 Temporary - Classified	3,936	-	-	-	-	-		
130 Additional Salary	600	13,094		3,600		11,400		
210 Public Employees Retirement System	73,527	71,055		136,271		160,190		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
220 Social Security Administration	18,646	19,946		27,928		30,061		
230 Other Required Payroll Costs	2,782	3,021		4,469		4,849		
240 Contractual Employee Benefits	66,158	63,788		85,282		78,619		
310 Instructional, Professional and Technical Services	-	26		-		-		
320 Property Services	965	1,000		2,900		1,864		
340 Travel	16,505	3,737		10,000		10,000		
350 Communication	1,513	2,132		1,430		2,580		
380 Non-Instructional Professional and Technical Services	6,318	11,868		11,000		11,000		
410 Consumable Supplies and Materials	17,191	9,630		14,000		14,001		
460 Non-Consumable Items	1,762	-		4,000		2,500		
470 Computer Software	2,597	1,202		1,500		1,500		
640 Dues and Fees	6,417	7,050		6,000		6,000		
650 Insurance and Judgements	-	73,205		-		-		
Total Executive Administration Services	471,928	542,433	2.50	684,136	2.50	761,100		
2520 - Fiscal Services								
112 Classified Salaries	113,287	110,382	2.00	142,889	1.80	126,861		
113 Administrators	185,078	161,082	1.00	165,447	1.00	171,241		
114 Managerial - Classified	73,939	71,429	1.00	76,276	1.00	78,927		
130 Additional Salary	-	16,611		12,000		12,000		
210 Public Employees Retirement System	116,909	112,365		147,360		138,295		
220 Social Security Administration	26,964	26,915		30,341		29,761		
230 Other Required Payroll Costs	3,957	4,018		4,714		4,366		
240 Contractual Employee Benefits	36,714	30,653		36,927		49,057		
310 Instructional, Professional and Technical Services	-	-		2,650		1,850		
320 Property Services	2,028	2,100		3,500		2,834		
340 Travel	1,851	525		3,000		5,800		
350 Communication	4,265	3,883		4,800		4,800		
380 Non-Instructional Professional and Technical Services	1,615	15,763		-		15,000		
410 Consumable Supplies and Materials	2,551	1,576		2,015		2,501		
460 Non-Consumable Items	389	-		500		500		
470 Computer Software	15,577	18,450		41,630		38,000		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
480 Computer Hardware	-	396		-		-		
640 Dues and Fees	6,489	6,122		6,000		6,000		
Total Fiscal Services	591,614	582,272	4.00	680,049	3.80	687,794		
2540 - Operation and Maintenance of Plant Services								
112 Classified Salaries	121,326	120,843	2.50	130,291	2.50	141,638		
113 Administrators	119,524	128,488	1.00	132,985	1.00	137,659		
114 Managerial - Classified	17,295	14,022	-	-	-	-		
124 Temporary - Classified	5,919	9,119	-	-	-	-		
130 Additional Salary	-	10,294				22,000		
210 Public Employees Retirement System	77,561	81,610		94,200		102,742		
220 Social Security Administration	20,793	22,229		20,141		23,049		
230 Other Required Payroll Costs	15,169	16,615		9,648		14,734		
240 Contractual Employee Benefits	55,291	55,562		53,068		34,912		
310 Instructional, Professional and Technical Services	965	400		400		400		
320 Property Services	274,060	320,582		344,900		341,184		
340 Travel	12	-		500		500		
350 Communication	8,298	7,171		8,150		9,650		
380 Non-Instructional Professional and Technical Services	146,852	102,380		61,400		110,000		
410 Consumable Supplies and Materials	36,887	40,286		53,500		50,500		
460 Non-Consumable Items	26,255	3,386		22,500		15,000		
470 Computer Software	1,091	623		1,000		1,200		
540 Depreciable Equipment	-	7,775				-		
640 Dues and Fees	59	1,605		700		700		
650 Insurance and Judgements	77,490	80,164		90,000		95,283		
Total Operation and Maintenance of Plant Services	1,004,847	1,023,154	3.50	1,023,383	3.50	1,101,151		
2570 - Internal Services								
112 Classified Salaries	33,844	35,437	0.80	34,536	0.60	28,056		
210 Public Employees Retirement System	9,846	10,393		12,357		9,567		
220 Social Security Administration	2,589	2,711		2,642		2,146		
230 Other Required Payroll Costs	3,083	3,227		3,181		2,657		
240 Contractual Employee Benefits	7,996	8,260		8,450		8,841		
310 Instructional, Professional and Technical Services	-			6,434		-		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
320 Property Services	2,698	2,800		10,600		8,373		
350 Communication	463	386		600		600		
410 Consumable Supplies and Materials	3,041	3,118		200		4,358		
470 Computer Software	56	167		200		200		
Total Internal Services	63,615	66,500	0.80	79,200	0.60	64,800		
2630 - Information Services								
124 Temporary - Classified	788	-	-	-	-	-		
210 Public Employees Retirement System	145	-		-		-		
220 Social Security Administration	60	-		-		-		
230 Other Required Payroll Costs	9	-		-		-		
Total Information Services	1,002		-	-	-	-		
2640 - Staff Services								
112 Classified Salaries	-	74,481	2.09	114,464	1.13	51,923		
113 Administrators	181,517	157,494	1.00	160,628	1.00	171,241		
114 Managerial - Classified	197,182	94,961	1.00	91,873	2.00	174,781		
124 Temporary - Classified	3,963	1,230	-	-	-	-		
130 Additional Salary	-	6,043		12,000		6,000		
210 Public Employees Retirement System	104,945	103,740		143,623		146,214		
220 Social Security Administration	28,236	25,462		28,991		30,902		
230 Other Required Payroll Costs	14,609	97,863		54,512		29,535		
240 Contractual Employee Benefits	75,737	38,905		39,827		51,410		
310 Instructional, Professional and Technical Services	12,416	199		2,501		3,027		
320 Property Services	2,031	2,100		4,300		2,291		
340 Travel	3,783	2,164		3,350		2,150		
350 Communication	21,281	3,416		3,300		4,000		
380 Non-Instructional Professional and Technical Services	98,066	157,395		115,750		72,750		
390 Other General Professional and Technological Services	3,645	6,836		5,000		7,500		
410 Consumable Supplies and Materials	6,162	1,179		1,000		2,001		
440 Periodicals	250	-		-		-		
460 Non-Consumable Items	10,083	1,029		200		500		
470 Computer Software	31,826	45,157		55,000		40,000		
610 Redemption of Principal	-	12,644				-		
621 Regular Interest	-	150				-		

		2023-24	2024-25	2025-26		2026-27 Budget			
		Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
640	Dues and Fees	10,506	7,187		8,000		8,500		
Total Staff Services		806,239	839,634	4.09	844,319	4.13	804,724		
2660 - Technology Services									
112	Classified Salaries	533,781	588,860	6.50	651,244	6.00	605,578		
113	Administrators	151,929	161,082	1.00	165,447	1.20	207,201		
114	Managerial - Classified	75,025	84,183	1.00	87,129	2.00	219,913		
130	Additional Salary	-	3,500		6,638		1,200		
210	Public Employees Retirement System	222,300	229,193		332,051		360,265		
220	Social Security Administration	56,692	62,673		69,650		79,093		
230	Other Required Payroll Costs	11,697	9,316		14,304		10,892		
240	Contractual Employee Benefits	138,598	134,480		139,141		167,230		
310	Instructional, Professional and Technical Services	2,116	5,753		9,000		5,000		
320	Property Services	91,302	15,115		52,200		14,615		
340	Travel	6,434	7,997		7,350		6,100		
350	Communication	318,525	281,747		355,750		353,600		
380	Non-Instructional Professional and Technical Services	9,435	53,428		26,000		32,500		
410	Consumable Supplies and Materials	2,420	1,849		4,613		3,501		
460	Non-Consumable Items	2,839	6,462		12,500		6,000		
470	Computer Software	67,034	177,681		169,016		133,476		
480	Computer Hardware	3,218	2,335		4,500		4,563		
610	Redemption of Principal	10,113	12,851		10,684		42,717		
621	Regular Interest	870	589		299		1,672		
640	Dues and Fees	4,809	4,660		6,500		5,500		
Total Technology Services		1,709,135	1,843,754	8.50	2,124,016	9.20	2,260,614		
2680 - Interpretation and Translation Services									
310	Instructional, Professional and Technical Services	1,798,500	1,688,244		2,220,000		2,500,000		
Total Interpretation and Translation Services		1,798,500	1,688,244	-	2,220,000	-	2,500,000		
2690 - Other Support Services - Central									
320	Property Services	10,669	10,100		2,100		-		
350	Communication	-	900		1,000		2,000		
380	Non-Instructional Professional and Technical Services	-	1,956		2,500		900		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
410 Consumable Supplies and Materials	5,782	4,331		7,500		7,500		
Total Other Support Services - Central	16,451	17,287	-	13,100	-	10,400		
2700 - Supplemental Retirement Program								
240 Contractual Employee Benefits	5,380	36,384		9,120		6,960		
Total Supplemental Retirement Program	5,380	36,384	-	9,120	-	6,960		
Total Support Services	11,101,481	11,672,933	59.70	14,928,394	56.62	14,886,891		
5200 - Transfers of Funds								
710 Fund Modifications	448,198	449,713		452,500		315,839		
Total Transfers of Funds	448,198	449,713	-	452,500		315,839		
5300 - Apportionment of Funds by ESD								
720 Transits	3,597,999	3,577,566		4,010,894		2,348,007		
Total Apportionment of Funds by ESD	3,597,999	3,577,566	-	4,010,894		2,348,007		
Total Other Uses	4,046,197	4,027,279	-	4,463,394		2,663,846		
6000 - Contingencies								
810 Planned Reserve	-	-		650,000		2,234,228		
Total Contingencies	-	-	-	650,000		2,234,228		
7000 - Unappropriated Ending Fund Balance								
820 Reserved for Next Year	-	-		1,833,453		1,509,614		
Total Unappropriated Ending Fund Balance	-	-	-	1,833,453		1,509,614		
TOTAL REQUIREMENTS	28,067,119	28,665,396	215.29	36,038,990	223.02	36,682,429		

General Fund

Requirements by Service Area

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
Programs for Children with Special Needs								
Innovation/Special Projects	123,540	183,869	-	123,923	-	-		
Life Skills Consortium Placements	12,491,421	12,888,824	154.57	15,306,505	162.00	16,152,000		
Lane School Placements	2,376,400	2,109,594	17.93	2,161,500	19.75	2,339,200		
Behavior Disorder Consultants	404,053	109,419	0.95	148,500	1.44	252,275		
School Psychologists	262,746	269,575	2.90	504,000	3.08	463,854		
Speech Language Pathologists	572,475	587,476	7.15	1,085,000	4.11	602,400		
Augmentative Communication	230,265	185,480	1.45	256,000	1.55	264,000		
Direction Service	60,827	87,347	-	86,948	-	51,855		
Nursing Services	24,425	108,712	0.85	136,000	0.56	86,622		
Other Contracted Services	2,076,718	2,072,851	-	2,220,000	1.03	2,645,805		
Total Programs for Children with Special Needs	18,622,870	18,603,147	185.79	22,028,376	193.52	22,858,011		
Technology Support								
Technology Services	1,222,571	1,301,809	4.50	1,487,160	4.70	1,530,000		
Application Hosting and Management	-	-	-	13,416	-	8,476		
Total Technology Support	1,222,571	1,301,809	4.50	1,500,576	4.70	1,538,476		
School Improvement Services								
School Improvement Services	407,420	404,828	4.41	900,025	4.28	865,000		
Innovation/Special Projects	-	-	-	-	-	12,750		
Promise Programs	82,348	64,875	0.25	81,352	0.25	90,000		
Lane Career Academy	-	-	2.00	306,490	2.00	360,000		
Career and Technical Education	188,622	179,346	1.50	224,200	1.65	209,000		
Library Services	87,208	117,628	1.00	124,135	1.00	122,249		
Professional Development	95,673	252,036	-	-	-	-		
School Improvement Services	861,271	1,018,712	9.16	1,636,202	9.18	1,658,999		
Administrative and Support Services								
Home Schooling	27,312	33,215	0.30	39,424	0.30	37,521		
Attendance and Truancy Services	4,208	5,164	-	-	-	-		
Connected Lane County	70,000	76,300	-	76,300	-	80,000		
Substitute List Subscription	-	-	0.09	9,266	0.13	14,526		
Courier Services	63,615	66,500	0.80	79,200	0.60	64,800		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
Business Services	27,150	27,150	-	-	-	-		
Communications Services	1,002	-	-	-	-	-		
Total Administrative and Support Services	193,286	208,329	1.19	204,190	1.03	196,847		
Administration	3,569,121	3,955,832	14.65	4,175,299	14.60	4,338,247		
Transits to Districts	3,597,999	3,577,566	-	4,010,894	-	2,348,007		
Contingencies	-	-		650,000		2,234,228		
Unappropriated Ending Fund Balance	-	-		1,833,453		1,509,614		
TOTAL REQUIREMENTS	28,067,119	28,665,396	215.29	36,038,990	223.02	36,682,429		

General Fund

Requirements by Cost Center

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
Core Services								
110 Technology Services	1,222,571	1,301,809	4.50	1,487,160	4.70	1,530,000		
224 School Improvement Services	407,420	404,828	4.41	900,025	4.28	865,000		
225 Lane Career Academy	-	-	2.00	306,490	2.00	360,000		
330 Life Skills Program	-	-	-	100,000	-	100,000		
510 Innovation/Special Projects	123,540	183,869	-	123,923	-	12,750		
515 Promise Programs	82,348	64,875	0.25	81,352	0.25	90,000		
520 Connected Lane County	70,000	76,300	-	76,300	-	80,000		
Total Core Services	1,905,878	2,031,682	11.16	3,075,250	11.23	3,037,750		
Menu Services								
016 Central Services	-	-	-	93,402	-	-		
017 Facilities - Westmoreland	318,629	275,934	1.35	308,726	1.70	382,858		
226 Career and Technical Education	188,622	179,346	1.50	192,766	1.65	209,000		
300 Special Education Direction	399,543	396,995	4.90	895,324	5.20	968,523		
330 Life Skills Program	11,208,825	11,604,229	126.88	11,931,053	138.01	13,705,291		
335 Intensive Services Program - Behavior	815,533	836,775	8.03	753,224	9.30	652,700		
340 Intensive Services Program - Medical	-	-	15.33	1,706,149	9.75	745,000		
360 Lane School Program	2,125,291	1,884,484	16.41	1,845,155	18.11	1,994,940		
380 Direction Service	60,827	87,347	-	86,948	-	51,855		
385 Augmentative Communication Services	230,265	185,480	1.40	228,667	1.50	254,315		
390 District Assigned Staffing	1,263,699	1,075,181	11.50	1,776,970	8.95	1,361,567		
395 Other Contracted Services	2,059,593	2,072,851	-	2,220,000	1.00	2,640,962		
400 Substitute List Subscription	-	-	0.09	9,266	0.13	14,526		
410 Courier Services	63,615	66,500	0.80	76,726	0.60	64,800		
430 Attendance and Truancy Services	4,208	5,164	-	-	-	-		
450 Application Hosting and Management	-	-	-	13,416	-	8,476		
500 Library Services	87,208	117,628	1.00	116,878	1.00	122,249		
525 Professional Development	95,673	252,036	-	-	-	-		
526 Communications Services	1,002	-	-	-	-	-		

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
528 Youth Transition Program Services	17,125	-	-	-	-	-	-	-
530 Transits to Districts	3,597,999	3,577,566	-	4,010,894	-	2,348,007		
Total Menu Services	22,537,657	22,617,516	189.17	26,265,564	196.89	25,525,069		
Administration								
010 Board of Education	391,437	414,663	-	371,825	-	521,059		
011 Office of Superintendent	487,404	552,415	2.50	684,136	2.50	762,100		
012 Human Resources	813,818	864,396	3.00	737,990	3.00	719,782		
013 Business Services	591,614	582,272	4.00	680,049	3.80	687,794		
014 Facilities - Main Campus	915,577	975,392	2.00	955,354	1.80	854,132		
015 Technology Services	566,335	534,540	3.00	587,558	3.50	668,591		
017 Facilities - Westmoreland	-	-	0.15	34,304	-	-		
019 Central Services	(169,913)	59,305	-	124,083	-	124,789		
080 Home Schooling	27,312	33,215	0.30	39,424	0.30	37,521		
Total Administration	3,623,583	4,016,198	14.95	4,214,723	14.90	4,375,768		
Contingencies	-	-		650,000		2,234,228		
Unappropriated Ending Fund Balance	-	-		1,833,453		1,509,614		
TOTAL REQUIREMENTS	28,067,119	28,665,396	215.29	36,038,990	223.02	36,682,429		



Special Revenue Fund

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



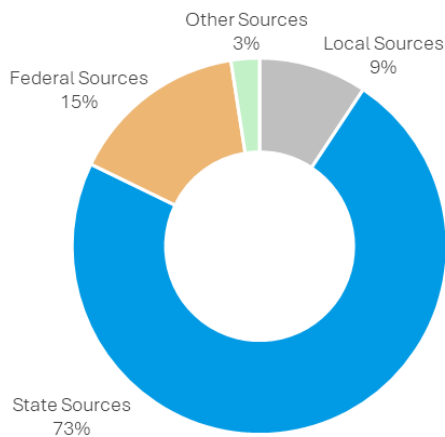
Career Technical Education (CTE) helps high school students across Lane County connect their passions to real careers. Through CTE programs, students take high-quality, hands-on classes linked to career pathways; earn industry credentials and college credit; and gain real-world experience through partnerships with local employers and Lane Community College. These opportunities boost achievement, graduation rates, and career success.

Special Revenue Fund

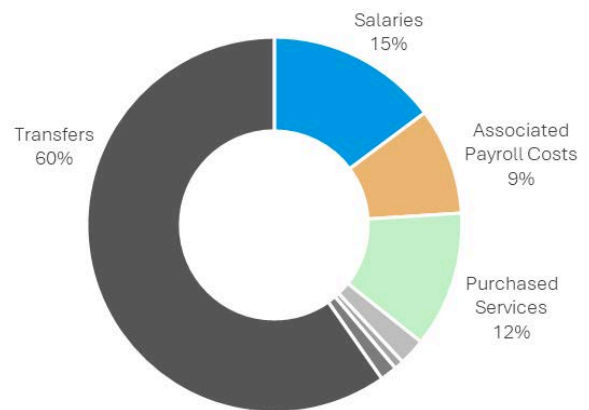
Summary of Resources and Requirements

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Resources								
1000 Local Sources	3,182,225	4,732,489		4,112,000		4,005,000		
3000 State Sources	21,354,968	31,013,007		28,486,998		31,302,251		
4000 Federal Sources	8,302,803	10,384,474		8,455,500		6,600,009		
5000 Other Sources	1,329,276	738,157		500,500		1,055,000		
Total Resources	34,169,272	46,868,127	-	41,554,998		42,962,260		
Requirements								
100 Salaries	6,974,667	7,028,392	79.38	6,715,848	69.93	6,362,929		
200 Associated Payroll Costs	3,912,201	3,898,961		4,343,435		3,945,538		
300 Purchased Services	3,332,292	4,164,611		6,192,008		5,033,067		
400 Supplies and Materials	1,113,559	2,140,120		690,578		992,107		
500 Capital Outlay	981,506	89,068		280,000		350,000		
600 Other Objects	845,029	845,150		784,856		621,907		
700 Transfers	16,439,074	27,676,934		22,548,273		25,656,712		
Total Requirements	33,598,328	45,843,234	79.38	41,554,998	69.93	42,962,260		
ENDING FUND BALANCE	570,944	1,024,892		-		-		

Resources



Requirements



Special Revenue Fund

Resources by Source

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Revenue from Local Sources								
1920 Contributions, Donations, and General Fundraising from Private Sources	81,010	618,265		625,000		135,000		
1940 Services Provided Other Local Education Agencies	2,884,067	3,239,780		3,375,000		3,460,000		
1960 Recovery of Prior Years' Expenditure	11,625	16,097		25,000		-		
1990 Miscellaneous	205,523	858,347		87,000		410,000		
Total Revenue from Local Sources	3,182,225	4,732,489		4,112,000		4,005,000		
3000 - Revenue from State Sources								
3299 Other Restricted Grants-in-aid	21,354,968	31,013,007		28,486,998		31,302,251		
Total Revenue from State Sources	21,354,968	31,013,007		28,486,998		31,302,251		
4000 - Revenue from Federal Sources								
4300 Restricted Revenue Direct from the Federal Government	249,201	9,139		-		-		
4500 Restricted Revenue From the Federal Government Through the State	7,902,957	10,319,047		8,360,500		6,510,009		
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	150,644	56,289		95,000		90,000		
Total Revenue from Federal Sources	8,302,803	10,384,474		8,455,500		6,600,009		
5000 - Revenue from Other Sources								
5200 Interfund Transfers	163,198	167,213		177,500		180,000		
5400 Beginning Fund Balances	1,166,079	570,944		323,000		875,000		
Total Revenue from Other Sources	1,329,276	738,157		500,500		1,055,000		
TOTAL RESOURCES	34,169,272	46,868,127		41,554,998		42,962,260		

Special Revenue Fund

Requirements by Object

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
100 - Salaries								
111 Licensed Salaries	2,780,904	2,796,795	30.60	2,852,751	24.20	2,533,342		
112 Classified Salaries	2,741,833	2,624,028	44.08	2,693,948	40.26	2,714,720		
113 Administrators	847,717	924,231	4.60	707,343	5.48	880,148		
114 Managerial - Classified	63,761	10,235	0.10	8,071	-	-		
121 Substitutes - Licensed	-	18,621				-		
123 Temporary - Licensed	457,865	269,876	-	200,000	-	112,630		
124 Temporary - Classified	71,137	72,242	-	100,000	-	39,392		
130 Additional Salary	11,450	312,364	-	153,735	-	82,697		
Total Salaries	6,974,667	7,028,392	79.38	6,715,848	69.93	6,362,929		
200 - Associated Payroll Costs								
210 Public Employees Retirement System	2,012,313	2,053,015		2,457,575		2,221,612		
220 Social Security Administration	524,645	524,957		513,762		490,589		
230 Other Required Payroll Costs	82,001	82,443		101,626		70,868		
240 Contractual Employee Benefits	1,293,242	1,238,546		1,270,471		1,162,469		
Total Associated Payroll Costs	3,912,201	3,898,961		4,343,435		3,945,538		
300 - Purchased Services								
310 Instructional, Professional and Technical Services	1,696,363	1,883,662		4,741,643		3,008,689		
320 Property Services	65,350	131,088		81,000		79,129		
330 Student Transportation Services	88,036	70,345		-		119,256		
340 Travel	228,293	222,550		176,350		204,610		
350 Communication	128,370	98,386		48,145		55,350		
374 Other Tuition	193,599	284,339		292,721		224,830		
380 Non-Instructional Professional and Technical Services	932,282	1,474,242		852,150		1,341,203		
Total Purchased Services	3,332,292	4,164,611		6,192,008		5,033,067		
400 - Supplies and Materials								
410 Consumable Supplies and Materials	578,483	1,877,731		448,569		662,697		
420 Textbooks	11,852	5,875		10,000		8,500		

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
440 Periodicals	25	-		-		-		
460 Non-Consumable Items	165,443	23,804		59,000		63,300		
470 Computer Software	290,171	154,577		138,010		202,610		
480 Computer Hardware	67,584	78,134		35,000		55,000		
Total Supplies and Materials	1,113,559	2,140,120		690,578		992,107		
500 - Capital Outlay								
540 Depreciable Equipment	249,201	89,068		-		-		
550 Depreciable Technology	654,615	-		280,000		350,000		
590 Other Capital Outlay	77,690	-		-		-		
Total Capital Outlay	981,506	89,068		280,000		350,000		
600 - Other Objects								
640 Dues and Fees	32,044	57,523		45,300		15,500		
690 Grant Indirect Charges	812,985	787,627		739,556		606,407		
Total Other Objects	845,029	845,150	-	784,856		621,907		
700 - Transfers								
710 Fund Modifications	-	2,500		-		-		
720 Transits	16,439,074	27,674,434		22,548,273		25,656,712		
Total Transfers	16,439,074	27,676,934		22,548,273		25,656,712		
TOTAL REQUIREMENTS	33,598,328	45,843,234	79.38	41,554,998	69.93	42,962,260		

Special Revenue Fund

Requirements by Function

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Instruction								
1111 Elementary, K-5 or K-6	37,211	39,693	-	-	-	-	-	-
1121 Middle/Junior High School Programs	2,161	4,063	-	-	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	496,576	545,623	6.10	1,198,208	1.40	1,300,798		
1250 Less Restrictive Programs for Students with Disabilities	1,582,246	1,269,000	9.00	1,275,382	8.00	1,330,685		
1280 Alternative Education	6,261	180,090	-	37,647	-	-		
1293 Migrant Education	674,918	303,016	0.80	664,723	0.50	312,687		
1294 Youth Corrections Education	419,884	450,763	3.00	563,237	3.00	585,557		
1400 Summer School Programs	33,002	42,778	0.05	-	-	-		
Total Instruction	3,252,258	2,835,027	18.95	3,739,197	12.90	3,529,726		
2000 - Support Services								
2110 Attendance and Social Work Services	814,781	549,421	4.61	906,956	4.13	589,637		
2120 Guidance Services	1,029,380	208,775	1.50	239,188	0.43	76,571		
2130 Health Services	54,230	125	-	43,183	-	43,000		
2140 Psychological Services	-	5,710	-	-	-	-		
2150 Speech Pathology and Audiology Services	-	-	0.50	2,726	-	2,800		
2190 Service Direction, Student Support Services	178,619	426,547	1.30	411,867	2.05	579,380		
2210 Improvement of Instruction Services	4,586,035	7,429,327	15.37	6,501,401	15.33	5,126,998		
2240 Instructional Staff Development	3,409,294	3,394,758	8.75	3,519,152	8.08	3,476,679		
2540 Operation and Maintenance of Plant Services	329,294	37,098	-	77,041	-	-		
2550 Student Transportation Services	-	66,677	-	104,590	-	117,756		
2620 Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services	125	-	-	-	-	-		
2640 Staff Services	17,925	111,116	-	35,324	-	38,000		
2660 Technology Services	830,656	192,436	-	399,202	-	470,000		

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
2680 Interpretation and Translation Services	2,596,694	2,804,177	28.40	2,946,899	27.03	3,160,000		
Total Support Services	13,847,033	15,226,167	60.43	15,187,528	57.03	13,680,821		
3000 - Enterprise and Community Services								
3100 Food Services	59,963	91,404	-	80,000	-	95,000		
Total Enterprise and Community Services	59,963	91,404	-	80,000	-	95,000		
5000 - Other Uses								
5200 Transfers of Funds	-	2,500		-		-		
5300 Apportionment of Funds by ESD	16,439,074	27,688,136		22,548,273		25,656,712		
Total Other Uses	16,439,074	27,690,636	-	22,548,273		25,656,712		
TOTAL REQUIREMENTS	33,598,328	45,843,234	79.38	41,554,998	69.93	42,962,260		

Special Revenue Fund

Requirements by Function / Object

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1111 - Elementary, K-5 or K-6								
310 Instructional, Professional and Technical Services	35,736	39,693		-		-		
640 Dues and Fees	1,475	-		-		-		
Total Elementary, K-5 or K-6	37,211	39,693	-	-	-	-		
1121 - Middle/Junior High School Programs								
310 Instructional, Professional and Technical Services	736	4,063		-		-		
640 Dues and Fees	1,425	-		-		-		
Total Middle/Junior High School Programs	2,161	4,063	-	-	-	-		
1220 - Restrictive Programs for Students with Disabilities								
111 Licensed Salaries	308,137	299,912	6.10	139,464	1.40	148,596		
130 Additional Salary	2,650	3,635		-		-		
210 Public Employees Retirement System	90,449	92,855		49,203		50,671		
220 Social Security Administration	23,576	23,488		10,643		11,368		
230 Other Required Payroll Costs	3,647	3,710		1,568		1,658		
240 Contractual Employee Benefits	61,715	54,629		28,407		30,326		
310 Instructional, Professional and Technical Services	-	-		945,082		1,041,200		
320 Property Services	492	44,900		900		764		
340 Travel	602	4,846		7,700		5,400		
350 Communication	2,655	1,116		1,000		500		
410 Consumable Supplies and Materials	739	826		9,740		8,515		
420 Textbooks	80	-		-		-		
460 Non-Consumable Items	-	-		2,500		1,300		
470 Computer Software	1,462	1,798		2,000		500		
480 Computer Hardware	18	-		-		-		
690 Grant Indirect Charges	354	13,909		-		-		
Total Restrictive Programs for Students with Disabilities	496,576	545,623	6.10	1,198,208	1.40	1,300,798		

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1250 - Less Restrictive Programs for Students with Disabilities								
111 Licensed Salaries	751,936	692,061	9.00	657,534	8.00	736,718		
112 Classified Salaries	11,837	-	-	-	-	-		
123 Temporary - Licensed	11,531	1,384	-	-	-	-		
130 Additional Salary	-	3,148		6,000				
210 Public Employees Retirement System	237,018	212,660		232,432		260,447		
220 Social Security Administration	58,278	52,656		49,191		56,359		
230 Other Required Payroll Costs	9,013	8,275		6,443		8,222		
240 Contractual Employee Benefits	161,043	161,063		140,039		158,932		
310 Instructional, Professional and Technical Services	94,059	16,592		2,000		-		
320 Property Services	-	487		-		-		
330 Student Transportation Services	150	280		-		-		
340 Travel	16,720	12,105		10,500		10,000		
350 Communication	8,958	7,441		12,550		14,250		
380 Non-Instructional Professional and Technical Services	-	18,722		-		-		
410 Consumable Supplies and Materials	1,986	1,015		24,662		13,200		
460 Non-Consumable Items	38,081	2,280		19,000		5,000		
470 Computer Software	4,742	4,002		4,745		3,600		
480 Computer Hardware	4,379	-		-		-		
640 Dues and Fees	96	-		-		-		
690 Grant Indirect Charges	172,417	74,830		110,285		63,957		
Total Less Restrictive Programs for Students with Disabilities	1,582,246	1,269,000	9.00	1,275,382	8.00	1,330,685		
1280 - Alternative Education								
111 Licensed Salaries	-	69,734	-	12,506	-	-		
112 Classified Salaries	4,353	38,219	-	4,217	-	-		
121 Substitutes - Licensed	-	1,940		-		-		
130 Additional Salary	-	1,000		-		-		
210 Public Employees Retirement System	213	30,455		5,702		-		
220 Social Security Administration	307	8,338		1,250		-		
230 Other Required Payroll Costs	51	1,306		164		-		
240 Contractual Employee Benefits	1,336	15,952		2,275		-		

		2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
				FTE	Budget	FTE	Proposed	Approved	Adopted
310	Instructional, Professional and Technical Services	-	3,260		-				
320	Property Services	-	-		3,600				
330	Student Transportation Services	-	-		1,835				
350	Communication	-	23		663				
410	Consumable Supplies and Materials	-	7,788		1,128		-		
420	Textbooks	-	-		1,074				
470	Computer Software	-	2,076		3,233		-		
Total Alternative Education		6,261	180,090	-	37,647	-	-		
1293 - Migrant Education									
112	Classified Salaries	91,821	47,775	0.50	276,582	0.50	45,084		
113	Administrators	91,481	-	0.30	24,121	-	-		
123	Temporary - Licensed	103,035	92,483	-	94,592	-	88,330		
124	Temporary - Classified	40,205	34,890	-	33,381	-	36,152		
130	Additional Salary	-	1,265		742		867		
210	Public Employees Retirement System	80,527	34,892		55,441		58,117		
220	Social Security Administration	24,763	13,371		14,518		13,038		
230	Other Required Payroll Costs	4,358	2,070		2,350		1,851		
240	Contractual Employee Benefits	26,786	7,854		9,008		4,501		
310	Instructional, Professional and Technical Services	32,099	15,268		16,993		-		
320	Property Services	15,612	4,500		6,200		373		
330	Student Transportation Services	84,355	2,416		-		-		
340	Travel	20,007	661		584		500		
350	Communication	15,696	8,084		9,821		6,500		
380	Non-Instructional Professional and Technical Services	4,782	11,891		34,262		25,000		
410	Consumable Supplies and Materials	18,439	16,241		74,746		25,130		
420	Textbooks	7,640	-		-		-		
460	Non-Consumable Items	34	-		-		-		
470	Computer Software	4,500	-		-		-		
640	Dues and Fees	13	-		-		-		
690	Grant Indirect Charges	8,766	9,355		11,380		7,244		
Total Migrant Education		674,918	303,016	0.80	664,723	0.50	312,687		
1294 - Youth Corrections Education									
111	Licensed Salaries	252,949	247,736	3.00	276,355	3.00	326,152		

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
121 Substitutes - Licensed	-	16,680						
130 Additional Salary	-	9,105		6,000		6,000		
210 Public Employees Retirement System	77,683	83,252		104,175		117,101		
220 Social Security Administration	19,718	21,052		21,600		25,410		
230 Other Required Payroll Costs	2,960	3,207		3,333		3,706		
240 Contractual Employee Benefits	49,138	42,623		45,936		46,192		
310 Instructional, Professional and Technical Services	-	-		44,618		11,336		
320 Property Services	711	700		3,700		3,356		
340 Travel	3	624		-		500		
350 Communication	624	-		-		-		
410 Consumable Supplies and Materials	4,809	177		19,598		24,805		
460 Non-Consumable Items	741	259		2,423		-		
470 Computer Software	712	2,035		28,000		16,000		
480 Computer Hardware	274	20,357		6,500		4,000		
640 Dues and Fees	-	13		1,000		1,000		
690 Grant Indirect Charges	9,561	2,946		-		-		
Total Youth Corrections Education	419,884	450,763	3.00	563,237	3.00	585,557		
1400 - Summer School Programs								
112 Classified Salaries	2,129	1,971	0.05	-	-	-		
123 Temporary - Licensed	9,500	9,720		-	-	-		
124 Temporary - Classified	8,470	6,140		-	-	-		
210 Public Employees Retirement System	2,948	2,375		-	-	-		
220 Social Security Administration	1,538	1,364		-	-	-		
230 Other Required Payroll Costs	238	781		-	-	-		
240 Contractual Employee Benefits	262	236		-	-	-		
310 Instructional, Professional and Technical Services	3,200	3,650		-	-	-		
330 Student Transportation Services	640	971		-	-	-		
340 Travel	138	191		-	-	-		
380 Non-Instructional Professional and Technical Services	-	3,776		-	-	-		
410 Consumable Supplies and Materials	3,942	11,602		-	-	-		
Total Summer School Programs	33,002	42,778	0.05	-	-	-		

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Total Instruction	3,252,258	2,835,027	18.95	3,739,197	12.90	3,529,726		
2110 - Attendance and Social Work Services								
111 Licensed Salaries	43,797	6,809	-	-	-	-		
112 Classified Salaries	375,577	279,693	4.61	438,221	4.13	279,747		
123 Temporary - Licensed	19,309	-	-	-	-	-		
130 Additional Salary	-	15,145		2,912		5,270		
210 Public Employees Retirement System	129,298	89,700		159,948		98,359		
220 Social Security Administration	32,617	22,617		33,485		21,804		
230 Other Required Payroll Costs	5,105	3,484		8,502		3,249		
240 Contractual Employee Benefits	84,263	68,076		90,429		76,913		
310 Instructional, Professional and Technical Services	1,483	-		11,800		3,000		
320 Property Services	14,156	18,204		6,609		18,076		
340 Travel	6,540	369		2,000		-		
350 Communication	5,257	5,421		13,225		1,100		
380 Non-Instructional Professional and Technical Services	24,345	-		1,640		-		
410 Consumable Supplies and Materials	34,666	5,382		31,449		10,200		
420 Textbooks	583	-		-		-		
470 Computer Software	9,599	8,865		13,500		200		
480 Computer Hardware	339	1,644		-		-		
640 Dues and Fees	-	335		300		-		
690 Grant Indirect Charges	27,846	23,676		92,938		71,718		
Total Attendance and Social Work Services	814,781	549,421	4.61	906,956	4.13	589,637		
2120 - Guidance Services								
111 Licensed Salaries	83,133	91,333	1.50	140,917	0.43	44,195		
112 Classified Salaries	121,974	-	-	-	-	-		
113 Administrators	3,745	-	-	-	-	-		
130 Additional Salary	-	182						
210 Public Employees Retirement System	56,517	27,144		51,630		15,071		
220 Social Security Administration	15,515	6,890		11,039		3,381		
230 Other Required Payroll Costs	2,457	1,070		1,694		494		
240 Contractual Employee Benefits	46,184	8,431		17,659		7,278		

		2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
				FTE	Budget	FTE	Proposed	Approved	Adopted
310	Instructional, Professional and Technical Services	345,982	862		750		-		
320	Property Services	-	-		600		317		
340	Travel	1,172	3,676		950		-		
350	Communication	6,399	649		25		-		
380	Non-Instructional Professional and Technical Services	390	39,987		-		-		
410	Consumable Supplies and Materials	122,987	17,898		5,319		-		
460	Non-Consumable Items	115,337	-		-		-		
470	Computer Software	6,414	167		-		-		
480	Computer Hardware	21,124	-		-		-		
640	Dues and Fees	-	545		-		-		
690	Grant Indirect Charges	80,050	9,942		8,606		5,835		
Total Guidance Services		1,029,380	208,775	1.50	239,188	0.43	76,571		
2130 - Health Services									
111	Licensed Salaries	27,165	-	-	-	-	-		
112	Classified Salaries	2,640	-	-	-	-	-		
210	Public Employees Retirement System	7,883	-	-	-	-	-		
220	Social Security Administration	2,146	-	-	-	-	-		
230	Other Required Payroll Costs	448	-	-	-	-	-		
240	Contractual Employee Benefits	5,272	-	-	-	-	-		
310	Instructional, Professional and Technical Services	2,075	-		40,000		40,000		
410	Consumable Supplies and Materials	1,351	125		3,183		3,000		
640	Dues and Fees	5,250	-		-		-		
Total Health Services		54,230	125	-	43,183	-	43,000		
2140 - Psychological Services									
380	Non-Instructional Professional and Technical Services	-	5,710		-		-		
Total Psychological Services		-	5,710		-	-	-		
2150 - Speech Pathology and Audiology Services									
111	Licensed Salaries	-	-	0.50	-	-	-		
410	Consumable Supplies and Materials	-	-		2,726		2,800		
Total Speech Pathology and Audiology Services		-	-	0.50	2,726	-	2,800		

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
2190 - Service Direction, Student Support Services								
112 Classified Salaries	-	-	0.50	-	0.30	16,605		
113 Administrators	92,767	209,726	0.70	167,916	1.75	282,952		
114 Managerial - Classified	-	-	0.10	-	-	-		
130 Additional Salary	-	701		900		-		
210 Public Employees Retirement System	28,941	63,889		61,950		104,796		
220 Social Security Administration	7,078	15,785		12,606		22,916		
230 Other Required Payroll Costs	1,067	2,442		2,051		3,330		
240 Contractual Employee Benefits	16,537	36,503		25,736		53,698		
320 Property Services	4,290	-		11,100		6,636		
340 Travel	912	7,160		5,000		6,000		
350 Communication	537	-		-		-		
380 Non-Instructional Professional and Technical Services	13,080	29,575		64,000		20,000		
410 Consumable Supplies and Materials	-	-		-		1,627		
460 Non-Consumable Items	-	1,647		2,000		2,000		
470 Computer Software	232	237		1,500		2,500		
640 Dues and Fees	-	570		1,000		1,000		
690 Grant Indirect Charges	13,177	58,312		56,108		55,321		
Total Service Direction, Student Support Services	178,619	426,547	1.30	411,867	2.05	579,380		
2210 - Improvement of Instruction Services								
111 Licensed Salaries	876,168	1,014,343	7.00	704,171	7.58	876,599		
112 Classified Salaries	326,049	408,221	6.47	460,246	5.80	403,425		
113 Administrators	457,601	448,843	1.90	335,789	1.95	313,674		
114 Managerial - Classified	63,761	10,235	-	-	-	-		
123 Temporary - Licensed	36,970	70,948	-	64,657	-	24,300		
124 Temporary - Classified	6,980	20,532	-	8,499	-	3,240		
130 Additional Salary	-	46,397		32,198		37,560		
210 Public Employees Retirement System	522,008	598,014		543,315		573,753		
220 Social Security Administration	133,905	153,287		120,050		126,898		
230 Other Required Payroll Costs	20,317	24,286		15,880		18,492		
240 Contractual Employee Benefits	267,960	276,228		237,696		194,786		

		2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
				FTE	Budget	FTE	Proposed	Approved	Adopted
310	Instructional, Professional and Technical Services	532,509	1,439,757		2,672,929		1,558,053		
320	Property Services	13,543	40,988		31,828		18,800		
330	Student Transportation Services	2,890	-		-		1,500		
340	Travel	137,414	152,634		107,866		109,310		
350	Communication	12,183	8,281		8,930		10,100		
374	Other Tuition	13,675	17,584		-		-		
380	Non-Instructional Professional and Technical Services	319,149	402,479		361,788		152,582		
410	Consumable Supplies and Materials	364,613	1,729,506		364,303		431,127		
420	Textbooks	1,744	-		-		-		
440	Periodicals	25	-		-		-		
460	Non-Consumable Items	7,244	9,572		29,559		26,000		
470	Computer Software	214,407	59,527		73,245		48,700		
480	Computer Hardware	6,833	45,483		5,000		-		
540	Depreciable Equipment	-	79,929		-		-		
640	Dues and Fees	13,961	41,389		3,554		4,000		
690	Grant Indirect Charges	234,127	330,863		319,899		194,099		
Total Improvement of Instruction Services		4,586,035	7,429,327	15.37	6,501,401	15.33	5,126,998		
2240 - Instructional Staff Development									
111	Licensed Salaries	437,618	374,868	3.50	395,739	3.80	401,082		
112	Classified Salaries	246,478	278,995	3.95	246,519	3.00	243,030		
113	Administrators	140,595	192,216	1.30	199,589	1.28	200,274		
123	Temporary - Licensed	275,141	92,541	-	200,000	-	-		
124	Temporary - Classified	11,855	8,013	-	100,000	-	-		
130	Additional Salary	-	23,905		7,178		-		
210	Public Employees Retirement System	322,870	291,600		293,637		297,757		
220	Social Security Administration	82,513	72,722		62,864		64,596		
230	Other Required Payroll Costs	12,916	11,198		8,127		9,458		
240	Contractual Employee Benefits	178,090	172,492		199,985		174,397		
310	Instructional, Professional and Technical Services	646,627	345,384		381,479		354,100		
320	Property Services	4,695	9,110		17,350		10,650		
340	Travel	38,519	30,740		60,368		62,900		
350	Communication	5,305	901		2,500		2,900		
374	Other Tuition	179,924	266,755		299,217		224,830		

		2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
				FTE	Budget	FTE	Proposed	Approved	Adopted
380	Non-Instructional Professional and Technical Services	496,298	835,804		721,000		1,044,621		
410	Consumable Supplies and Materials	23,322	85,603		51,882		104,741		
420	Textbooks	1,804	5,875		10,000		8,500		
460	Non-Consumable Items	-	-		-		5,000		
470	Computer Software	32,808	24,012		50,010		51,110		
480	Computer Hardware	2,077	90		-		-		
640	Dues and Fees	3,153	8,140		8,195		8,500		
690	Grant Indirect Charges	266,687	263,795		203,515		208,233		
Total Instructional Staff Development		3,409,294	3,394,758	8.75	3,519,152	8.08	3,476,679		
2540 - Operation and Maintenance of Plant Services									
380	Non-Instructional Professional and Technical Services	2,403	27,960		77,041		-		
540	Depreciable Equipment	249,201	9,139		-		-		
590	Other Capital Outlay	77,690	-		-		-		
Total Operation and Maintenance of Plant Services		329,294	37,098	-	77,041	-	-		
2550 - Student Transportation Services									
330	Student Transportation Services	-	66,677		104,590		117,756		
Total Student Transportation Services		-	66,677	-	104,590	-	117,756		
2620 - Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services									
340	Travel	125	-		-		-		
Total Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services		125	-	-	-	-	-		
2640 - Staff Services									
123	Temporary - Licensed	2,378	2,800	-	-	-	-		
124	Temporary - Classified	3,628	2,667	-	-	-	-		
130	Additional Salary	-	96,752	-	-	-	-		
210	Public Employees Retirement System	1,683	1,583	-	-	-	-		
220	Social Security Administration	436	402	-	-	-	-		
230	Other Required Payroll Costs	71	64	-	-	-	-		

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
240 Contractual Employee Benefits	20	-		-		-		
410 Consumable Supplies and Materials	1,481	1,289		20,316		19,000		
460 Non-Consumable Items	1,992	-		15,008		19,000		
470 Computer Software	-	4,300						
640 Dues and Fees	6,237	1,260		-		-		
Total Staff Services	17,925	111,116	-	35,324	-	38,000		
2660 - Technology Services								
112 Classified Salaries	55,260	55,172	-	-	-	-		
130 Additional Salary	-	1,107						
210 Public Employees Retirement System	16,334	16,674						
220 Social Security Administration	4,206	4,305						
230 Other Required Payroll Costs	651	662						
240 Contractual Employee Benefits	7,772	7,581						
310 Instructional, Professional and Technical Services	1,057	-						
350 Communication	50,594	49,404		50,100				
460 Non-Consumable Items	1,508	10,046						
470 Computer Software	10,272	36,951		44,102		70,000		
480 Computer Hardware	28,387	10,532		25,000		50,000		
550 Depreciable Technology	654,615	-		280,000		350,000		
Total Technology Services	830,656	192,436	-	399,202	-	470,000		
2680 - Interpretation and Translation Services								
112 Classified Salaries	1,503,714	1,513,983	28.00	1,637,392	26.53	1,726,829		
113 Administrators	61,528	73,445	0.40	46,629	0.50	83,249		
130 Additional Salary	8,800	110,022	-	75,987	-	33,000		
210 Public Employees Retirement System	437,940	507,922		602,516		645,540		
220 Social Security Administration	118,049	128,680		131,066		144,820		
230 Other Required Payroll Costs	18,705	19,889		17,991		20,408		
240 Contractual Employee Benefits	386,865	386,878		390,912		415,445		
310 Instructional, Professional and Technical Services	800	1,430		45		1,000		
320 Property Services	11,850	12,200		12,600		20,157		
340 Travel	6,141	9,543		8,953		10,000		
350 Communication	20,162	17,065		15,784		20,000		

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
380 Non-Instructional Professional and Technical Services	12,307	7,306		1,150		5,000		
410 Consumable Supplies and Materials	147	280		322		18,552		
460 Non-Consumable Items	507	-		1,198		5,000		
470 Computer Software	5,024	10,605		4,355		10,000		
480 Computer Hardware	4,154	28		-		1,000		
640 Dues and Fees	-	4,900		-		-		
Total Interpretation and Translation Services	2,596,694	2,804,177	28.40	2,946,899	27.03	3,160,000		
Total Support Services	13,847,033	15,226,167	60.43	15,187,528	57.03	13,680,821		
3100 - Food Services								
380 Non-Instructional Professional and Technical Services	59,528	91,032		79,000		94,000		
640 Dues and Fees	435	372		1,000		1,000		
Total Enterprise and Community Services	59,963	91,404	-	80,000	-	95,000		
5200 - Transfers of Funds								
710 Fund Modifications	-	2,500		-		-		
Total Transfers of Funds	-	2,500	-	-	-	-		
5300 - Apportionment of Funds by ESD								
720 Transits	16,439,074	27,688,136		22,548,273		25,656,712		
Total Apportionment of Funds by ESD	16,439,074	27,688,136	-	22,548,273	-	25,656,712		
Total Other Uses	16,439,074	27,690,636	-	22,548,273	-	25,656,712		
TOTAL REQUIREMENTS	33,598,328	45,843,234	79.38	41,554,998	69.93	42,962,260		

Special Revenue Fund

Requirements by Service Area / Program

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Programs for Children with Special Needs								
Child Nutrition Programs	59,963	91,404	-	80,000	-	95,000		
Early Intervention / Early Childhood Special Education	15,416,549	25,911,462	0.03	21,000,000	0.03	23,375,289		
IDEA Regional Technical Assistance Program	73,272	73,780	0.30	80,000	0.28	76,883		
Juvenile Detention Education Program	272,645	619,710	2.70	605,237	2.68	597,531		
Martin Luther King, Jr. Education Center	219,536	172,683	1.00	241,229	1.20	240,000		
Miscellaneous Special Education Grants	68,016	5,454	-	92,421	0.63	260,000		
Oregon Early Childhood Inclusion Initiative	216,141	201,017	-	-	-	-		
Regional Inclusive Services	1,809,993	1,531,733	15.65	1,862,098	8.65	1,906,017		
School Violence Prevention Program	249,201	9,139	-	-	-	-		
Sign Language Interpreter Services	2,596,694	2,804,177	28.40	2,946,899	27.03	3,160,000		
State Hospital Education Program	150,000	179,688	1.03	207,000	1.03	207,000		
Youth Transition Program	653,243	-	-	-	-	-		
Total Programs for Children with Special Needs	21,785,251	31,600,247	49.10	27,114,885	41.51	29,917,720		
School Improvement Services								
African American Black Student Success	469,241	23,532	-	-	-	-		
Behavioral Health CTE Pathway	-	202,231	0.77	1,214,769	1.00	230,142		
CTE Revitalization: Manufacturing	46,558	453,365	-	-	-	-		
Governor's Emergency Education Relief Fund	243,951	80,749	-	-	-	-		
Grow Your Own	257,097	982,841	0.65	833,005	0.50	723,472		
K-8 Data Reasoning & Integration Project	38,802	182,959	-	-	-	-		
Latinx Student Success	-	76,174	-	93,897	0.55	97,730		
Lane Career Academy: HOPE Factory	6,261	182,590	-	37,647	-	-		
Lane Community College: Career Connected Learning Systems Navigator	-	75,000	-	100,200	-	115,000		

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Lane Council of Governments: Recovery Assistance Program	-	181	-	45,819	-	-		
LGBTQ+ Student Success	-	127,109	0.40	74,938	-	77,997		
Menstrual Dignity Act	169	-	-	-	-	-		
Miscellaneous School Improvement Grants	155,129	194,623	0.05	323,728	-	245,000		
McKinney-Vento	-	-	-	-	-	150,552		
Native Youth Wellness	318,463	506,399	2.25	472,788	-	-		
Oregon Binational Teacher Exchange Program	1,275	113,707	-	60,000	-	-		
BOLI Future Ready Oregon: Construction	132,949	-	-	-	-	-		
BOLI Future Ready Oregon: Manufacturing	464,702	-	-	-	-	-		
Oregon Math Program	30,000	245,000	0.35	131,250	0.35	118,750		
PacificSource System of Care Agile Funding	55,000	-	-	-	-	-		
Perkins	1,059,376	1,283,816	1.50	1,256,630	1.30	900,000		
Research for Better Teaching	39,095	73,963	-	95,000	-	50,000		
School Safety and Prevention System Specialist	47,184	208,775	1.00	165,000	0.43	74,310		
Secondary Career Pathways	8,511	26,289	-	-	-	23,100		
State Summer Learning Grant	-	60,000	-	60,000	-	100,000		
STEM Hub	315,254	717,496	2.00	428,645	2.00	446,141		
Student Success Act: ESD Technical Assistance	1,895,727	2,016,396	7.40	1,964,852	10.13	2,045,050		
Team Oregon Build	416,568	2,104,037	-	245,777	-	35,000		
Title I-C: Migrant Education Program	1,411,814	743,352	5.41	1,679,408	4.88	990,000		
Title III: Multilingual Language Learners	90,774	81,590	0.20	86,730	-	68,000		
Title IV-B: 21st Century Community Learning Centers	231,307	487,641	-	554,852	-	424,000		
University of Oregon - Pathways Project	-	-	-	60,000	-	40,000		
Western Regional Educator Network	3,036,684	2,858,279	8.30	2,517,540	7.30	2,620,297		
Total School Improvement Services	10,771,8902	14,108,094	30.28	12,502,476	28.43	9,574,540		
Technology Support								
Infrastructural Technology Equipment	745,375	106,934	-	399,202	-	470,000		
Total Technology Support	745,375	106,934	-	399,202	-	470,000		
Administrative and Support Services								
Elementary and Secondary School Emergency Relief Fund	295,811	-	-	-	-	-		

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
ODE Technical Assistance Program	-	27,960	-	77,041	-	-		
Total Administrative and Support Services	295,811	27,960	-	77,041	-	-		
Excess Appropriations	-	-	-	1,461,395	-	3,000,000		
TOTAL REQUIREMENTS	33,598,328	45,843,234	79.38	41,554,998	69.93	42,962,260		



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.



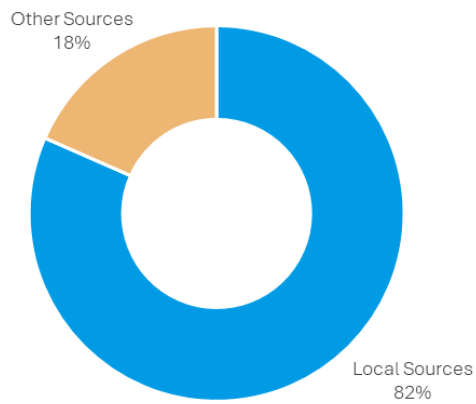
Art Belongs was an inclusive arts event held at the Hult Center for the Performing Arts in Eugene, designed for Life Skills high school students. The program provided adapted workshops, including visual art and music, fostering creativity for students across Lane County.

Debt Service Fund

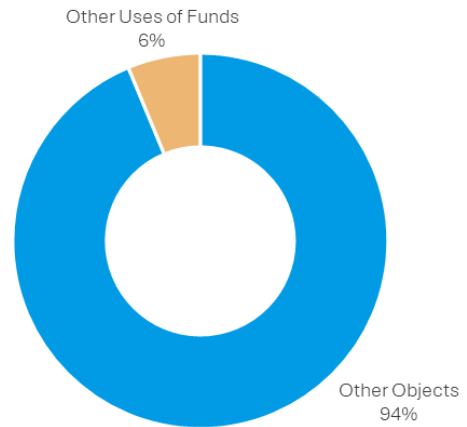
Summary of Resources and Requirements

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Resources								
1000 Local Sources	890,341	951,494		904,406		978,336		
5000 Other Sources	58,720	64,039		50,297		220,835		
Total Resources	949,061	1,015,533		954,703		1,199,171		
Requirements								
600 Other Objects	885,021	916,826		954,703		1,123,918		
800 Other Uses of Funds	-	-		-		75,253		
Total Requirements	885,021	916,826	-	954,703	-	1,199,171		
ENDING FUND BALANCE	64,039	98,708		-		-		

Resources



Requirements



Debt Service Fund

Resources by Source

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Revenue from Local Sources								
1500 Earnings on Investments	25,326	24,719		18,000		18,000		
1970 Services Provided Other Funds	865,015	926,775		886,406		960,336		
Total Revenue from Local Sources	890,341	951,494		904,406		978,336		
5000 - Revenue from Other Sources								
5200 Interfund Transfers	-	-		-		135,839		
5400 Beginning Fund Balance	58,720	64,039		50,297		84,996		
Total Revenue from Other Sources	58,720	64,039		50,297		220,835		
TOTAL RESOURCES	949,061	1,015,533		954,703		1,199,171		

Debt Service Fund

Requirements by Object

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
600 - Other Objects								
610 Redemption of Principal	680,000	750,000		830,000		1,017,442		
621 Regular Interest	205,021	166,825		124,698		106,474		
640 Dues and Fees	1	1		5		2		
Total Other Objects	885,021	916,826		954,703		1,123,918		
800 - Other Uses of Funds								
820 Reserved for Next Year	-	-		-		75,253		
Total Other Uses of Funds	-	-		-		75,253		
TOTAL REQUIREMENTS	885,021	916,826	-	954,703	-	1,199,171		

Debt Service Fund

Requirements by Function

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
2000 - Support Services								
2640 Staff Services	1	1		5		2		
Total Support Services	1	1		5		2		
5000 - Other Uses								
5100 Debt Service	885,021	916,825		954,698		1,123,916		
Total Other Uses	885,021	916,825		954,698		1,123,916		
7000 - Unappropriated Ending Fund Balance								
7000 Unappropriated Ending Fund Balance	-	-		-		75,253		
Total Unappropriated Ending Fund Balance	-	-		-		75,253		
TOTAL REQUIREMENTS	885,021	916,826	-	954,703	-	1,199,171		

Debt Service Fund

Requirements by Function / Object

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
2640 - Staff Services								
640 Dues and Fees	1	1		5		2		
Total Staff Services	1	1		5		2		
Total Support Services	1	1		5		2		
5100 - Debt Service								
610 Redemption of Principal	680,000	750,000		830,000		1,017,442		
621 Regular Interest	205,021	166,825		124,698		106,474		
Total Debt Service	885,021	916,825		954,698		1,123,916		
Total Other Uses	885,021	916,825		954,698		1,123,916		
7000 - Unappropriated Ending Fund Balance								
820 Reserved for Next Year	-	-		-		75,253		
Total Unappropriated Ending Fund Balance	-	-		-		75,253		
TOTAL REQUIREMENTS	885,021	916,826	-	954,703	-	1,199,171		

Capital Projects Fund

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



The Lane County Rural District Professional Development Collaborative supports professional learning for staff in rural districts. Through alignment of their professional development calendars, the five participating districts allow staff to connect with peers in similar roles and engage in relevant, strategy-based learning.

Capital Projects Fund

Summary of Resources and Requirements

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Resources								
5000 Other Sources	829,295	285,000		275,000		-		
Total Resources	829,295	285,000		275,000		-		
Requirements								
300 Purchased Services	54,363	-		-		-		
400 Supplies and Materials	2,478	3,370		-		-		
500 Capital Outlay	700,947	145,791		139,161		-		
600 Other Objects	71,507	135,839		135,839		-		
Total Requirements	829,295	285,000	-	275,000	-	-		
ENDING FUND BALANCE	-	-		-		-		

Capital Projects Fund

Resources by Source

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
5000 - Revenue from Other Sources								
5100 Long-Term Debt Financing Sources	300,000	-		-		-		
5200 Interfund Transfers	285,000	285,000		275,000		-		
5400 Beginning Fund Balance	244,295	-		-		-		
Total Revenue from Other Sources	829,295	285,000		275,000		-		
TOTAL RESOURCES	829,295	285,000		275,000		-		

Capital Projects Fund

Requirements by Object

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
300 - Purchased Services								
320 Property Services	18,854	-		-		-		
380 Non-Instructional Professional and Technical Services	35,509	-		-		-		
Total Purchased Services	54,363	-		-		-		
400 - Supplies and Materials								
460 Non-Consumable Items	2,478	3,370		-		-		
Total Supplies and Materials	2,478	3,370		-		-		
500 - Capital Outlay								
540 Depreciable Equipment	5,410	-		-		-		
590 Other Capital Outlay	695,537	145,791		139,161		-		
Total Capital Outlay	700,947	145,791		139,161		-		
600 - Other Objects								
610 Redemption of Principal	42,077	97,580		102,384		-		
621 Regular Interest	20,990	38,259		33,455		-		
640 Dues and Fees	8,440	-		-		-		
Total Other Objects	71,507	135,839		135,839		-		
TOTAL REQUIREMENTS	829,295	285,000	-	275,000	-	-		

Capital Projects Fund

Requirements by Function

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
2000 - Support Services								
2540 Operation and Maintenance of Plant Services	766,228	149,161		139,161		-		
Total Support Services	766,228	149,161		139,161		-		
5000 - Other Uses								
5100 Debt Service	63,067	135,839		135,839		-		
Total Other Uses	63,067	135,839		135,839		-		
TOTAL REQUIREMENTS	829,295	285,000	-	275,000	-	-		

Capital Projects Fund

Requirements by Function / Object

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
2540 - Operation and Maintenance of Plant Services								
320 Property Services	18,854	-		-		-		
380 Non-Instructional Professional and Technical Services	35,509	-		-		-		
460 Non-Consumable Items	2,478	3,370		-		-		
540 Depreciable Equipment	5,410	-		-		-		
590 Other Capital Outlay	695,537	145,791		139,161		-		
640 Dues and Fees	8,440	-		-		-		
Total Operation and Maintenance of Plant Services	766,228	149,161		139,161		-		
Total Support Services	766,228	149,161		139,161		-		
5100 - Debt Service								
610 Redemption of Principal	42,077	97,580		102,384		-		
621 Regular Interest	20,990	38,259		33,455		-		
Total Debt Service	63,067	135,839		135,839		-		
Total Other Uses	63,067	135,839		135,839		-		
TOTAL REQUIREMENTS	829,295	285,000	-	275,000	-	-		

Internal Service Fund

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



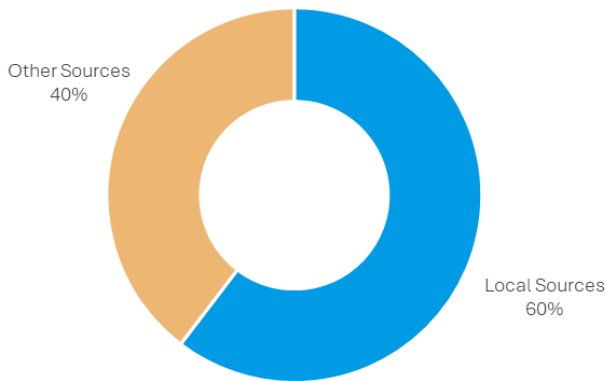
Friends and Fun Camp provided Life Skills students with opportunities to experience swimming, music, art, science, and other social activities specifically tailored to meet their unique needs.

Internal Service Fund

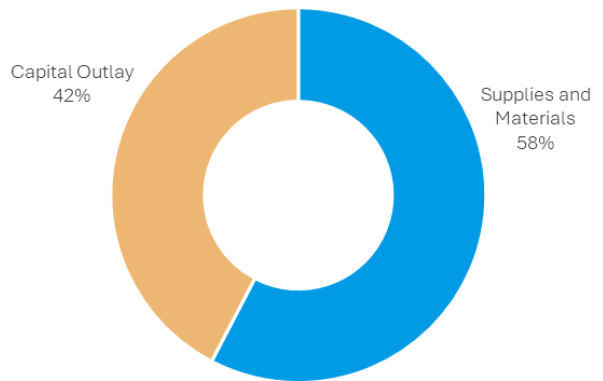
Summary of Resources and Requirements

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
Resources								
1000 Local Sources	278,832	410,987		370,383		235,600		
5000 Other Sources	418,074	134,910		174,637		154,614		
Total Resources	696,906	545,896		545,020		390,214		
Requirements								
300 Purchased Services	7,658	2,323		10,000		-		
400 Supplies and Materials	153,508	67,178		295,000		225,000		
500 Capital Outlay	401,270	341,445		240,020		165,214		
600 Other Objects	-	2,462		-		-		
Total Requirements	562,436	413,408	-	545,020	-	390,214		
ENDING FUND BALANCE	134,470	132,488		-		-		

Resources



Requirements



Internal Service Fund

Resources by Source

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Revenue from Local Sources								
1960 Recovery of Prior Years' Expenditure	-	116,609		107,783		-		
1970 Services Provided Other Funds	278,832	294,378		262,600		235,600		
Total Revenue from State Sources	278,832	410,987		370,383		235,600		
5000 - Revenue from Other Sources								
5300 Sale of/or Compensation for Loss of Fixed Assets	-	440		-		-		
5400 Beginning Fund Balance	418,074	134,470		174,637		154,614		
Total Revenue from Other Sources	418,074	134,910		174,637		154,614		
TOTAL RESOURCES	696,906	545,896		545,020		390,214		

Internal Service Fund

Requirements by Object

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
300 - Purchased Services								
380 Non-Instructional Professional and Technical Services	7,658	2,323		10,000		-		
Total Purchased Services	7,658	2,323		10,000		-		
400 - Supplies and Materials								
460 Non-Consumable Items	595	-		-		2,500		
470 Computer Software	-	-		-		25,000		
480 Computer Hardware	152,913	67,178		295,000		197,500		
Total Supplies and Materials	153,508	67,178		295,000		225,000		
500 - Capital Outlay								
540 Depreciable Equipment	176,879	318,993		200,020		165,214		
550 Depreciable Technology	-	22,452		-		-		
590 Other Capital Outlay	224,391	-		40,000		-		
Total Capital Outlay	401,270	341,445		240,020		165,214		
600 - Other Objects								
640 Dues and Fees	-	2,462		-		-		
Total Other Objects	-	2,462		-		-		
TOTAL REQUIREMENTS	562,436	413,408	-	545,020	-	390,214		

Internal Service Fund

Requirements by Function

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1000 - Instruction								
1220 Restrictive Programs for Students with Disabilities	-	53,800		-		25,000		
Total Instruction	-	53,800		-		25,000		
2000 - Support Services								
2540 Operation and Maintenance of Plant Services	397,249	292,430		250,020		140,214		
2660 Technology Services	153,508	67,178		295,000		225,000		
2690 Other Support Services - Central	11,679	-		-		-		
Total Support Services	562,436	359,608		545,020		365,214		
TOTAL REQUIREMENTS	562,436	413,408	-	545,020	-	390,214		

Internal Service Fund

Requirements by Function / Object

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
1220 - Restrictive Programs for Students with Disabilities								
540 Depreciable Equipment	-	31,348		-		25,000		
550 Depreciable Technology	-	22,452		-		-		
Total Restrictive Programs for Students with Disabilities	-	53,800		-		25,000	-	-
Total Instruction	-	53,800		-		25,000		
2540 - Operation and Maintenance of Plant Services								
380 Non-Instructional Professional and Technical Services	7,658	2,323		10,000		-		
540 Depreciable Equipment	165,200	287,645		200,020		140,214		
590 Other Capital Outlay	224,391	-		40,000		-		
640 Dues and Fees	-	2,462		-		-		
Total Operation and Maintenance of Plant Services	397,249	292,430		250,020		140,214	-	-
2660 - Technology Services								
460 Non-Consumable Items	595	-		-		2,500		
470 Computer Software	-	-		-		25,000		
480 Computer Hardware	152,913	67,178		295,000		197,500		
Total Technology Services	153,508	67,178		295,000		225,000		
2690 - Other Support Services - Central								
540 Depreciable Equipment	11,679	-		-		-		
Total Other Support Services - Central	11,679	-		-		-		
Total Support Services	562,436	359,608		545,020		365,214		
TOTAL REQUIREMENTS	562,436	413,408	-	545,020	-	390,214		

Other Information



The Migrant Education Program Mercado celebration commemorates the end of the summer school program and brings together parents, educators, and community members to celebrate the identities and assets of our migrant families. Students present projects including traditional cooking, sewing, dance performances, and art.

Summary of Staffing (FTE)

	2025-26 Adopted Budget			2026-27 Proposed Budget		
	100	200	All	100	200	All
	General Fund	Special Revenue Fund	Total	General Fund	Special Revenue Fund	Total
Licensed Staff						
111 Classroom Teacher	31.00	4.00	35.00	29.00	4.00	33.00
111 Special Education Consultant or Specialist	7.60	14.10	21.70	10.40	8.40	18.80
111 Speech Language Pathologist	15.30	0.50	15.80	12.00	-	12.00
111 School Psychologist	2.80	-	2.80	3.00	-	3.00
111 School Improvement Specialist	4.00	11.50	15.50	4.00	11.80	15.80
111 School Counselor	0.50	0.50	1.00	1.00	-	1.00
111 School Nurse	2.80	-	2.80	1.55	-	1.55
Total Licensed Staff	64.00	30.60	94.60	60.95	24.20	85.15
Classified Staff						
112 Instructional Assistant	116.69	-	116.69	124.69	-	124.69
112 Custodian	1.50	-	1.50	1.50	-	1.50
112 Courier Driver	0.80	-	0.80	0.60	-	0.60
112 Maintenance Technician	1.00	-	1.00	1.00	-	1.00
112 Program Assistant	4.00	3.35	7.35	4.95	2.30	7.25
112 Desktop Support Technician	1.00	-	1.00	1.00	-	1.00
112 Human Resources Specialist	2.00	-	2.00	1.00	-	1.00
112 Accounting Specialist	2.00	-	2.00	0.80	-	0.80
112 Program Facilitator, Navigator or Coordinator	-	12.73	12.73	2.00	11.43	13.43
112 Early Childhood Parent Educator	-	1.00	1.00	-	1.00	1.00
112 Senior Accounting Specialist	-	-	-	1.00	-	1.00
112 Systems Administrator	2.00	-	2.00	1.00	-	1.00
112 Database Administrator	1.00	-	1.00	2.00	-	2.00
112 Systems Engineer	2.00	-	2.00	1.00	-	1.00
112 Cybersecurity Engineer	1.00	-	1.00	1.00	-	1.00
112 Interpreter	-	27.00	27.00	-	25.53	25.53
Total Classified Staff	134.99	44.08	179.06	143.54	40.26	183.80
Administrative Staff						
113 Facilities Manager	1.00	-	1.00	1.00	-	1.00
113 Program Administrator	3.60	2.40	6.00	3.72	3.28	7.00
113 Assistant Director	-	1.00	1.00	-	1.00	1.00
113 Executive Director	4.80	1.20	6.00	4.80	1.20	6.00
113 Assistant Superintendent	1.00	-	1.00	1.00	-	1.00
113 Superintendent	1.00	-	1.00	1.00	-	1.00
Total Administrative Staff	11.40	4.60	16.00	11.52	5.48	17.00
Managerial - Classified Staff						
114 Payroll Specialist	1.00	-	1.00	1.00	-	1.00
114 Office Manager	1.90	0.10	2.00	2.00	-	2.00
114 Operations Manager	-	-	-	1.00	-	1.00
114 Human Resources Analyst	1.00	-	1.00	2.00	-	2.00
114 Executive Assistant	1.00	-	1.00	1.00	-	1.00
Total Managerial - Classified Staff	4.90	0.10	5.00	7.00	-	7.00
GRAND TOTAL	215.29	79.38	294.66	223.02	69.93	292.95

District Service Orders

Summary

District	2025-26 ADMr	2025-26 Carryover	High Cost Pool	2026-27 Allocation	2026-27 Available	Transit Cash	Total Services	Amount Due	Flex \$ Balance
Bethel	4,844.80	-	-	2,650,100	2,650,100	1,325,050	1,270,140	-	54,910
Blachly	366.06	-	-	209,400	209,400	49,260	160,140	-	-
Creswell	1,088.18	-	91,041	584,300	675,341	-	1,154,197	(478,856)	-
Crow-Applegate-Lorane	348.30	-	4,399	216,300	220,699	54,777	165,922	-	-
Eugene	15,394.85	723,919	-	8,021,850	8,745,769	-	7,561,800	-	1,183,969
Fern Ridge	1,370.67	-	1,506	736,200	737,706	151,959	585,747	-	-
Junction City	1,551.16	-	-	809,700	809,700	-	1,127,771	(318,071)	-
Lowell	889.42	165,796	-	488,200	653,996	326,998	186,218	-	140,780
Mapleton	142.99	-	-	123,200	123,200	33,134	90,066	-	-
Marcola	990.86	-	-	527,800	527,800	71,218	456,582	-	-
McKenzie	190.12	-	-	156,300	156,300	-	287,462	(131,162)	-
Oakridge	486.14	-	-	292,700	292,700	33,316	259,384	-	-
Pleasant Hill	947.46	-	-	504,300	504,300	-	634,770	(130,470)	-
Siuslaw	1,156.26	2,289	-	602,300	604,589	302,295	114,700	-	187,595
South Lane	2,560.11	-	3,054	1,460,800	1,463,854	-	1,952,700	(488,846)	-
Springfield	8,738.31	-	-	4,710,700	4,710,700	-	7,258,063	(2,547,363)	-
Charter Schools							11,400	(11,400)	-
Totals	41,065.69	892,004	100,000	22,094,150	23,086,154	2,348,007	23,277,062	(4,106,168)	1,567,254

District Service Orders

Bethel School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Bethel	ADMr:	4,844.80		
Total Flex Dollars Available					\$ 2,650,100
2026-27 Flex Dollar Allocation					\$ 2,650,100
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
Menu Services					\$ 1,270,140
Life Skills Consortium Placements		Unit	Order	Cost	\$ -
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 Intensive Services Program (Behavioral) Half Day			0	\$ 151,400	\$ -
Life Skills Intensive Services Program (Behavioral) Full Day			1	\$ 187,700	\$ 187,700
Life Skills Intensive Service Program (Medical)			0	\$ 153,400	\$ -
Lane School Placements			5	\$ 73,100	\$ 365,500
Lane School: Grades K-2	2	Students			\$ -
Lane School: Grades 3-5	2	Students			\$ -
Lane School: Grades 6-8	1	Students			\$ -
Direction Service		ADMr	Yes	\$ 2.40	\$ 11,628
Augmentative Communication		Students	0	\$ 4,000	\$ -
Behavior Disorder Consultant		FTE	0.00	\$ 157,000	\$ -
School Psychologist		FTE	0.00	\$ 157,000	\$ -
Speech Language Pathologist		FTE	0.00	\$ 157,000	\$ -
School Nurse		FTE	0.00	\$ 157,000	\$ -
Application Hosting and Management: Learn360		ADMr	No	\$ 0.80	\$ -
Career and Technical Education		Programs	10	\$ 1,900	\$ 19,000
Library Services		ADMr	Yes	\$ 9.25	\$ 44,814
Substitute Teacher List Subscription		ADMr	Yes	\$ 1.30	\$ 6,298
Courier Services		District	Yes	\$ 7,200	\$ 7,200
Sign Language Interpreter Services		Dollars	\$ 628,000	\$ 628,000	\$ 628,000
MLK Jr. Education Center		Dollars	\$ -	\$ -	\$ -
Custom Services					\$ -
Request #1					\$ -
Request #2					\$ -
Request #3	Student La Co current 1st grade on partial day looking to move to full day				\$ -
Transit Dollars					\$ 1,325,050
Total Cost of Services Ordered					\$ 2,595,190
Flex Dollar Balance (Amount Due)					\$ 54,910

District Service Orders

Blachly School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Blachly		ADMr:	366.06	
Total Flex Dollars Available					\$ 209,400
2026-27 Flex Dollar Allocation					\$ 209,400
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
Menu Services					\$ 160,141
Life Skills Consortium Placements			0	\$ 78,900	\$ -
Life Skills : Grades K-5	0	Students			
Life Skills : Grades 6-8		Students			
Life Skills : Grades 9-12	0	Students			
Life Skills : Transitions	0	Students			
Life Skills Intensive Services Program (Behavioral) Half Day	0		0	\$ 151,400	\$ -
Life Skills Intensive Services Program (Behavioral) Full Day			0	\$ 187,700	\$ -
Life Skills Intensive Service Program (Medical)			0	\$ 153,400	\$ -
Lane School Placements			1	\$ 73,100	\$ 73,100
Lane School: Grades K-2	0	Students			\$ -
Lane School: Grades 3-5	0	Students			\$ -
Lane School: Grades 6-8	1	Students			\$ -
Direction Service		ADMr	Yes	\$ 2.40	\$ 879
Augmentative Communication		Students	0	\$ 4,000	\$ -
Behavior Disorder Consultant		FTE	0.20	\$ 157,000	\$ 31,400
School Psychologist		FTE	0.10	\$ 157,000	\$ 15,700
Speech Language Pathologist		FTE	0.00	\$ 157,000	\$ -
School Nurse		FTE	0.20	\$ 157,000	\$ 31,400
Application Hosting and Management: Learn360		ADMr		\$ 0.80	\$ -
Career and Technical Education		Programs	2	\$ 1,900	\$ 3,800
Library Services		ADMr	Yes	\$ 9.25	\$ 3,386
Substitute Teacher List Subscription		ADMr	Yes	\$ 1.30	\$ 476
Courier Services		District		\$ 7,200	\$ -
Sign Language Interpreter Services		Dollars	\$ -	\$ -	\$ -
MLK Jr. Education Center		Dollars	\$ -	\$ -	\$ -
Custom Services					\$ -
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
Transit Dollars					\$ -
Total Cost of Services Ordered					\$ 160,141
Flex Dollar Balance (Amount Due)					\$ 49,259

District Service Orders

Creswell School District

Lane Education Service District 2026-27 Service Order Form					
District:	Creswell	ADMr:	1,088.18		
Total Flex Dollars Available					\$ 675,341
2026-27 Flex Dollar Allocation					\$ 584,300
2026-27 High Cost Pool Allocation (estimate)					\$ 91,041
2025-26 Flex Dollar Carryover (estimate)					\$ -
Menu Services	Unit	Order	Cost	\$ 1,008,393	
Life Skills Consortium Placements		4	\$ 78,900	\$ 315,600	
Life Skills : Grades K-5	0	Students			
Life Skills : Grades 6-8	1	Students			
Life Skills : Grades 9-12	3	Students			
Life Skills : Transitions	0	Students			
Life Skills Intensive Services Program (Behavioral) Half Day	0		\$ 151,400	\$ -	
Life Skills Intensive Services Program (Behavioral) Full Day	0		\$ 187,700	\$ -	
Life Skills Intensive Service Program (Medical)	0		\$ 153,400	\$ -	
Lane School Placements		2	\$ 73,100	\$ 146,200	
Lane School: Grades K-2	0	Students		\$ -	
Lane School: Grades 3-5	2	Students		\$ -	
Lane School: Grades 6-8	0	Students		\$ -	
Direction Service	ADMr	Yes	\$ 2.40	\$ 2,612	
Augmentative Communication	Students	20	\$ 4,000	\$ 80,000	
Behavior Disorder Consultant	FTE	0.00	\$ 157,000	\$ -	
School Psychologist	FTE	0.00	\$ 157,000	\$ -	
Speech Language Pathologist	FTE	0.00	\$ 157,000	\$ -	
School Nurse	FTE	0.00	\$ 157,000	\$ -	
Application Hosting and Management: Learn360	ADMr	No	\$ 0.80	\$ -	
Career and Technical Education	Programs	7	\$ 1,900	\$ 13,300	
Library Services	ADMr	Yes	\$ 9.25	\$ 10,066	
Substitute Teacher List Subscription	ADMr	Yes	\$ 1.30	\$ 1,415	
Courier Services	District	Yes	\$ 7,200	\$ 7,200	
Sign Language Interpreter Services	Dollars	\$ 432,000	\$ 432,000	\$ 432,000	
MLK Jr. Education Center	Dollars	\$ -	\$ -	\$ -	
Custom Services				\$ 145,805	
Request #1	1.00 FTE Special Education Life Skills Teacher			\$ 145,805	
Request #2				\$ -	
Request #3				\$ -	
Transit Dollars				\$ -	
Total Cost of Services Ordered				\$ 1,154,198	
Flex Dollar Balance (Amount Due)					\$ (478,857)

District Service Orders

Crow-Applegate-Lorane School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Crow-Applegate-Lorane			ADMr:	348.30
Total Flex Dollars Available					\$ 220,699
2026-27 Flex Dollar Allocation					\$ 216,300
2026-27 High Cost Pool Allocation (estimate)					\$ 4,399
2025-26 Flex Dollar Carryover (estimate)					\$ -
Menu Services					\$ 165,922
Life Skills Consortium Placements			0	\$ 78,900	\$ -
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 Intensive Services Program (Behavioral) Half Day			0	\$ 151,400	\$ -
Life Skills Intensive Services Program (Behavioral) Full Day			0	\$ 187,700	\$ -
Life Skills Intensive Service Program (Medical)			0	\$ 153,400	\$ -
Lane School Placements			0	\$ 73,100	\$ -
Lane School: Grades K-2	0	Students			\$ -
Lane School: Grades 3-5	0	Students			\$ -
Lane School: Grades 6-8	0	Students			\$ -
Direction Service		ADMr	No	\$ 2.40	\$ -
Augmentative Communication		Students	0	\$ 4,000	\$ -
Behavior Disorder Consultant		FTE	0.00	\$ 157,000	\$ -
School Psychologist		FTE	0.40	\$ 157,000	\$ 62,800
Speech Language Pathologist		FTE	0.50	\$ 157,000	\$ 78,500
School Nurse		FTE	0.10	\$ 157,000	\$ 15,700
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	\$ 3,222
Substitute Teacher List Subscription		ADMr	No	\$ 1.30	\$ -
Courier Services		District	No	\$ 7,200	\$ -
Sign Language Interpreter Services		Dollars	\$ -	\$ -	\$ -
MLK Jr. Education Center		Dollars	\$ -	\$ -	\$ -
Custom Services					\$ -
Request #1				\$ -	\$ -
Request #2				\$ -	\$ -
Request #3				\$ -	\$ -
Transit Dollars					\$ -
Total Cost of Services Ordered					\$ 165,922
Flex Dollar Balance (Amount Due)					\$ 54,777

District Service Orders

Eugene School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Eugene	ADMr:	15,394.85		
Total Flex Dollars Available					\$ 8,745,769
2026-27 Flex Dollar Allocation					\$ 8,021,850
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ 723,919
Menu Services					\$ 7,561,800
Life Skills Consortium Placements		Unit	Order	Cost	
			58	\$ 78,900	\$ 4,576,200
Life Skills : Grades K-5	5	Students			
Life Skills : Grades 6-8	25	Students			
Life Skills : Grades 9-12	18	Students			
Life Skills : Transitions	10	Students			
Life Skills Intensive Services Program (Behavioral) Half Day			0	\$ 151,400	\$ -
Life Skills Intensive Services Program (Behavioral) Full Day			0	\$ 187,700	\$ -
Life Skills Intensive Service Program (Medical)			6	\$ 153,400	\$ 920,400
Lane School Placements			10	\$ 73,100	\$ 731,000
Lane School: Grades K-2	1	Students			\$ -
Lane School: Grades 3-5	3	Students			\$ -
Lane School: Grades 6-8	6	Students			\$ -
Direction Service		ADMr	No	\$ 2.40	\$ -
Augmentative Communication		Students	1	\$ 4,000	\$ 4,000
Behavior Disorder Consultant		FTE	0.00	\$ 157,000	\$ -
School Psychologist		FTE	0.00	\$ 157,000	\$ -
Speech Language Pathologist		FTE	0.00	\$ 157,000	\$ -
School Nurse		FTE	0.00	\$ 157,000	\$ -
Application Hosting and Management: Learn360		ADMr	No	\$ 0.80	\$ -
Career and Technical Education		Programs	18	\$ 1,900	\$ 34,200
Library Services		ADMr	No	\$ 9.25	\$ -
Substitute Teacher List Subscription		ADMr	No	\$ 1.30	\$ -
Courier Services		District	No	\$ 7,200	\$ -
Sign Language Interpreter Services		Dollars	\$ 1,296,000	\$ 1,296,000	\$ 1,296,000
MLK Jr. Education Center		Dollars	\$ -	\$ -	\$ -
Custom Services					\$ -
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
Transit Dollars					\$ -
Total Cost of Services Ordered					\$ 7,561,800
Flex Dollar Balance (Amount Due)					\$ 1,183,969

District Service Orders

Fern Ridge School District

Lane Education Service District 2026-27 Service Order Form					
District:	Fern Ridge	ADMr:	1,370.67		
Total Flex Dollars Available					\$ 737,706
2026-27 Flex Dollar Allocation					\$ 736,200
2026-27 High Cost Pool Allocation (estimate)					\$ 1,506
2025-26 Flex Dollar Carryover (estimate)					\$ -
Menu Services					\$ 585,748
Life Skills Consortium Placements		Unit	Order	Cost	
			5	\$ 78,900	\$ 394,500
Life Skills : Grades K-5	1	Students			
Life Skills : Grades 6-8	2	Students			
Life Skills : Grades 9-12	1	Students			
Life Skills : Transitions	1	Students			
Life Skills Intensive Services Program (Behavioral) Half Day	0			\$ 151,400	\$ -
Life Skills Intensive Services Program (Behavioral) Full Day	0			\$ 187,700	\$ -
Life Skills Intensive Service Program (Medical)	1			\$ 153,400	\$ 153,400
Lane School Placements			0	\$ 73,100	\$ -
Lane School: Grades K-2	0	Students			\$ -
Lane School: Grades 3-5	0	Students			\$ -
Lane School: Grades 6-8	0	Students			\$ -
Direction Service		ADMr	Yes	\$ 2.40	\$ 3,290
Augmentative Communication		Students	2	\$ 4,000	\$ 8,000
Behavior Disorder Consultant		FTE	0.00	\$ 157,000	\$ -
School Psychologist		FTE	0.00	\$ 157,000	\$ -
Speech Language Pathologist		FTE	0.00	\$ 157,000	\$ -
School Nurse		FTE	0.00	\$ 157,000	\$ -
Application Hosting and Management: Learn360		ADMr	Yes	\$ 0.80	\$ 1,097
Career and Technical Education		Programs	2	\$ 1,900	\$ 3,800
Library Services		ADMr	Yes	\$ 9.25	\$ 12,679
Substitute Teacher List Subscription		ADMr	Yes	\$ 1.30	\$ 1,782
Courier Services		District	Yes	\$ 7,200	\$ 7,200
Sign Language Interpreter Services		Dollars	\$ -	\$ -	\$ -
MLK Jr. Education Center		Dollars	\$ -	\$ -	\$ -
Custom Services					\$ -
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
Transit Dollars					\$ -
Total Cost of Services Ordered					\$ 585,748
Flex Dollar Balance (Amount Due)					\$ 151,958

District Service Orders

Junction City School District

Lane Education Service District 2026-27 Service Order Form					
District:	Junction City		ADMr:	1,551.16	
Total Flex Dollars Available					\$ 809,700
2026-27 Flex Dollar Allocation					\$ 809,700
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
Menu Services					\$ 1,127,771
Life Skills Consortium Placements			1	\$ 78,900	\$ 78,900
Life Skills : Grades K-5	0	Students			
Life Skills : Grades 6-8	0	Students			
Life Skills : Grades 9-12	0	Students			
Life Skills : Transitions	1	Students			
Life Skills Intensive Services Program (Behavioral) Half Day	0			\$ 151,400	\$ -
Life Skills Intensive Services Program (Behavioral) Full Day	1			\$ 187,700	\$ 187,700
Life Skills Intensive Service Program (Medical)	1			\$ 153,400	\$ 153,400
Lane School Placements			5	\$ 73,100	\$ 365,500
Lane School: Grades K-2	0	Students			\$ -
Lane School: Grades 3-5	2	Students			\$ -
Lane School: Grades 6-8	3	Students			\$ -
Direction Service		ADMr	Yes	\$ 2.40	\$ 3,723
Augmentative Communication		Students	9	\$ 4,000	\$ 36,000
Behavior Disorder Consultant		FTE	0.80	\$ 157,000	\$ 125,600
School Psychologist		FTE	0.00	\$ 157,000	\$ -
Speech Language Pathologist		FTE	0.00	\$ 157,000	\$ -
School Nurse		FTE		\$ 157,000	\$ -
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	\$ 14,348
Substitute Teacher List Subscription		ADMr	No	\$ 1.30	\$ -
Courier Services		District	Yes	\$ 7,200	\$ 7,200
Sign Language Interpreter Services		Dollars	\$ 144,000	\$ 144,000	\$ 144,000
MLK Jr. Education Center		Dollars	\$ -	\$ -	\$ -
Custom Services					\$ -
Request #1	AAC Training (TBD)				\$ -
Request #2					\$ -
Request #3					\$ -
Transit Dollars					\$ -
Total Cost of Services Ordered					\$ 1,127,771
Flex Dollar Balance (Amount Due)					\$ (318,071)

District Service Orders

Lowell School District

Lane Education Service District 2026-27 Service Order Form					
District:	Lowell	ADMr:	889.42		
Total Flex Dollars Available					\$ 653,996
2026-27 Flex Dollar Allocation					\$ 488,200
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ 165,796
Menu Services			Unit	Order	Cost \$ 186,218
Life Skills Consortium Placements				2	\$ 78,900 \$ 157,800
Life Skills : Grades K-5			0	Students	
Life Skills : Grades 6-8			0	Students	
Life Skills : Grades 9-12			0	Students	
Life Skills : Transitions			2	Students	
Life Skills Intensive Services Program (Behavioral) Half Day			0		\$ 151,400 \$ -
Life Skills Intensive Services Program (Behavioral) Full Day			0		\$ 187,700 \$ -
Life Skills Intensive Service Program (Medical)			0		\$ 153,400 \$ -
Lane School Placements			0		\$ 73,100 \$ -
Lane School: Grades K-2			0	Students	\$ -
Lane School: Grades 3-5			0	Students	\$ -
Lane School: Grades 6-8			0	Students	\$ -
Direction Service			ADMr	Yes	\$ 2.40 \$ 2,135
Augmentative Communication			Students	1	\$ 4,000 \$ 4,000
Behavior Disorder Consultant			FTE	0.00	\$ 157,000 \$ -
School Psychologist			FTE	0.00	\$ 157,000 \$ -
Speech Language Pathologist			FTE	0.00	\$ 157,000 \$ -
School Nurse			FTE	0.00	\$ 157,000 \$ -
Application Hosting and Management: Learn360			ADMr		\$ 0.80 \$ -
Career and Technical Education			Programs	3	\$ 1,900 \$ 5,700
Library Services			ADMr	Yes	\$ 9.25 \$ 8,227
Substitute Teacher List Subscription			ADMr	Yes	\$ 1.30 \$ 1,156
Courier Services			District	Yes	\$ 7,200 \$ 7,200
Sign Language Interpreter Services			Dollars	\$ -	\$ - \$ -
MLK Jr. Education Center			Dollars	\$ -	\$ - \$ -
Custom Services					\$ -
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
Transit Dollars					\$ 326,998
Total Cost of Services Ordered					\$ 513,216
					Flex Dollar Balance (Amount Due) \$ 140,780

District Service Orders

Mapleton School District

Lane Education Service District 2026-27 Service Order Form					
District:	Mapleton		ADMr:	142.99	
Total Flex Dollars Available					\$ 123,200
2026-27 Flex Dollar Allocation					\$ 123,200
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
Menu Services					\$ 90,066
Life Skills Consortium Placements			0	\$ 78,900	\$ -
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 Intensive Services Program (Behavioral) Half Day	0		0	\$ 151,400	\$ -
Life Skills Intensive Services Program (Behavioral) Full Day	0		0	\$ 187,700	\$ -
Life Skills Intensive Service Program (Medical)	0		0	\$ 153,400	\$ -
Lane School Placements			0	\$ 73,100	\$ -
Lane School: Grades K-2	0	Students			\$ -
Lane School: Grades 3-5	0	Students			\$ -
Lane School: Grades 6-8	0	Students			\$ -
Direction Service		ADMr	Yes	\$ 2.40	\$ 343
Augmentative Communication		Students	2	\$ 4,000	\$ 8,000
Behavior Disorder Consultant		FTE	0.00	\$ 157,000	\$ -
School Psychologist		FTE	0.00	\$ 157,000	\$ -
Speech Language Pathologist		FTE	0.50	\$ 157,000	\$ 78,500
School Nurse		FTE	0.00	\$ 157,000	\$ -
Application Hosting and Management: Learn360		ADMr		\$ 0.80	\$ -
Career and Technical Education		Programs	1	\$ 1,900	\$ 1,900
Library Services		ADMr	Yes	\$ 9.25	\$ 1,323
Substitute Teacher List Subscription		ADMr		\$ 1.30	\$ -
Courier Services		District		\$ 7,200	\$ -
Sign Language Interpreter Services		Dollars	\$ -	\$ -	\$ -
MLK Jr. Education Center		Dollars	\$ -	\$ -	\$ -
Custom Services					\$ -
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
Transit Dollars					\$ -
Total Cost of Services Ordered					\$ 90,066
Flex Dollar Balance (Amount Due)					\$ 33,134

District Service Orders

Marcola School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Marcola		ADMr:	990.86	
Total Flex Dollars Available					\$ 527,800
2026-27 Flex Dollar Allocation					\$ 527,800
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
Menu Services					\$ 456,581
Life Skills Consortium Placements			1	\$ 78,900	\$ 78,900
Life Skills : Grades K-5	0	Students			
Life Skills : Grades 6-8	1	Students			
Life Skills : Grades 9-12	0	Students			
Life Skills : Transitions	0	Students			
Life Skills Intensive Services Program (Behavioral) Half Day	0			\$ 151,400	\$ -
Life Skills Intensive Services Program (Behavioral) Full Day	0			\$ 187,700	\$ -
Life Skills Intensive Service Program (Medical)	0			\$ 153,400	\$ -
Lane School Placements			0	\$ 73,100	\$ -
Lane School: Grades K-2	0	Students			\$ -
Lane School: Grades 3-5	0	Students			\$ -
Lane School: Grades 6-8	0	Students			\$ -
Direction Service		ADMr	Yes	\$ 2.40	\$ 2,378
Augmentative Communication		Students	1	\$ 4,000	\$ 4,000
Behavior Disorder Consultant		FTE	0.00	\$ 157,000	\$ -
School Psychologist		FTE	1.00	\$ 157,000	\$ 157,000
Speech Language Pathologist		FTE	1.00	\$ 157,000	\$ 157,000
School Nurse		FTE	0.25	\$ 157,000	\$ 39,250
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	\$ 9,165
Substitute Teacher List Subscription		ADMr	Yes	\$ 1.30	\$ 1,288
Courier Services		District	No	\$ 7,200	\$ -
Sign Language Interpreter Services		Dollars	\$ -	\$ -	\$ -
MLK Jr. Education Center		Dollars	\$ -	\$ -	\$ -
Custom Services					\$ -
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
Transit Dollars					\$ -
Total Cost of Services Ordered					\$ 456,581
Flex Dollar Balance (Amount Due)					\$ 71,219

District Service Orders

McKenzie School District

Lane Education Service District					
2026-27 Service Order Form					
District:	McKenzie	ADMr:	190.12		
Total Flex Dollars Available					\$ 156,300
2026-27 Flex Dollar Allocation					\$ 156,300
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
Menu Services					\$ 287,462
Life Skills Consortium Placements		Unit	Order	Cost	\$ -
			0	\$ 78,900	\$ -
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 Intensive Services Program (Behavioral) Half Day			0	\$ 151,400	\$ -
Life Skills Intensive Services Program (Behavioral) Full Day			1	\$ 187,700	\$ 187,700
Life Skills Intensive Service Program (Medical)			0	\$ 153,400	\$ -
Lane School Placements			0	\$ 73,100	\$ -
Lane School: Grades K-2	0	Students			\$ -
Lane School: Grades 3-5	0	Students			\$ -
Lane School: Grades 6-8	0	Students			\$ -
Direction Service		ADMr	Yes	\$ 2.40	\$ 456
Augmentative Communication		Students	1	\$ 4,000	\$ 4,000
Behavior Disorder Consultant		FTE	0.00	\$ 157,000	\$ -
School Psychologist		FTE	0.10	\$ 157,000	\$ 15,700
Speech Language Pathologist		FTE	0.40	\$ 157,000	\$ 62,800
School Nurse		FTE	0.00	\$ 157,000	\$ -
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	\$ 1,759
Substitute Teacher List Subscription		ADMr	Yes	\$ 1.30	\$ 247
Courier Services		District	Yes	\$ 7,200	\$ 7,200
Sign Language Interpreter Services		Dollars	\$ -	\$ -	\$ -
MLK Jr. Education Center		Dollars	\$ -	\$ -	\$ -
Custom Services					\$ -
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
Transit Dollars					\$ -
Total Cost of Services Ordered					\$ 287,462
Flex Dollar Balance (Amount Due)					\$ (131,162)

District Service Orders

Oakridge School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Oakridge	ADMr:	486.14		
Total Flex Dollars Available					\$ 292,700
2026-27 Flex Dollar Allocation					\$ 292,700
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
Menu Services					\$ 259,385
Life Skills Consortium Placements		Unit	Order	Cost	\$ -
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 Intensive Services Program (Behavioral) Half Day		0		\$ 151,400	\$ -
Life Skills Intensive Services Program (Behavioral) Full Day		0		\$ 187,700	\$ -
Life Skills Intensive Service Program (Medical)		0		\$ 153,400	\$ -
Lane School Placements		0		\$ 73,100	\$ -
Lane School: Grades K-2		0	Students		\$ -
Lane School: Grades 3-5		0	Students		\$ -
Lane School: Grades 6-8		0	Students		\$ -
Direction Service	ADMr	Yes		\$ 2.40	\$ 1,167
Augmentative Communication	Students	5		\$ 4,000	\$ 20,000
Behavior Disorder Consultant	FTE	0.00		\$ 157,000	\$ -
School Psychologist	FTE	0.40		\$ 157,000	\$ 62,800
Speech Language Pathologist	FTE	1.00		\$ 157,000	\$ 157,000
School Nurse	FTE	0.00		\$ 157,000	\$ -
Application Hosting and Management: Learn360	ADMr	Yes		\$ 0.80	\$ 389
Career and Technical Education	Programs	3		\$ 1,900	\$ 5,700
Library Services	ADMr	Yes		\$ 9.25	\$ 4,497
Substitute Teacher List Subscription	ADMr	Yes		\$ 1.30	\$ 632
Courier Services	District	Yes		\$ 7,200	\$ 7,200
Sign Language Interpreter Services	Dollars	\$ -		\$ -	\$ -
MLK Jr. Education Center	Dollars	\$ -		\$ -	\$ -
Custom Services					\$ -
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
Transit Dollars					\$ 33,315
Total Cost of Services Ordered					\$ 292,700
Flex Dollar Balance (Amount Due)					\$ -

District Service Orders

Pleasant Hill School District

Lane Education Service District 2026-27 Service Order Form					
District:	Pleasant Hill		ADMr:	947.46	
Total Flex Dollars Available					\$ 504,300
2026-27 Flex Dollar Allocation					\$ 504,300
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
Menu Services					\$ 634,770
Life Skills Consortium Placements			3	\$ 78,900	\$ 236,700
Life Skills : Grades K-5	2	Students			
Life Skills : Grades 6-8	0	Students			
Life Skills : Grades 9-12	1	Students			
Life Skills : Transitions	0	Students			
Life Skills Intensive Services Program (Behavioral) Half Day	0		0	\$ 151,400	\$ -
Life Skills Intensive Services Program (Behavioral) Full Day	0		0	\$ 187,700	\$ -
Life Skills Intensive Service Program (Medical)	0		0	\$ 153,400	\$ -
Lane School Placements			2	\$ 73,100	\$ 146,200
Lane School: Grades K-2	0	Students			\$ -
Lane School: Grades 3-5	2	Students			\$ -
Lane School: Grades 6-8	0	Students			\$ -
Direction Service		ADMr	Yes	\$ 2.40	\$ 2,274
Augmentative Communication		Students	4	\$ 4,000	\$ 16,000
Behavior Disorder Consultant		FTE	0.40	\$ 157,000	\$ 62,800
School Psychologist		FTE	1.00	\$ 157,000	\$ 157,000
Speech Language Pathologist		FTE	0.00	\$ 157,000	\$ -
School Nurse		FTE	0.00	\$ 157,000	\$ -
Application Hosting and Management: Learn360		ADMr		\$ 0.80	\$ -
Career and Technical Education		Programs	2	\$ 1,900	\$ 3,800
Library Services		ADMr	Yes	\$ 9.25	\$ 8,764
Substitute Teacher List Subscription		ADMr	Yes	\$ 1.30	\$ 1,232
Courier Services		District	No	\$ 7,200	\$ -
Sign Language Interpreter Services		Dollars	\$ -	\$ -	\$ -
MLK Jr. Education Center		Dollars	\$ -	\$ -	\$ -
Custom Services					\$ -
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
Transit Dollars					\$ -
Total Cost of Services Ordered					\$ 634,770
Flex Dollar Balance (Amount Due)					\$ (130,470)

District Service Orders

Siuslaw School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Siuslaw	ADMr:	1,156.26		
Total Flex Dollars Available					\$ 604,589
2026-27 Flex Dollar Allocation					\$ 602,300
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ 2,289
Menu Services					\$ 114,700
Life Skills Consortium Placements		Unit	Order	Cost	\$ -
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 Intensive Services Program (Behavioral) Half Day	0			\$ 151,400	\$ -
Life Skills Intensive Services Program (Behavioral) Full Day	0			\$ 187,700	\$ -
Life Skills Intensive Service Program (Medical)	0			\$ 153,400	\$ -
Lane School Placements			0	\$ 73,100	\$ -
Lane School: Grades K-2	0	Students			\$ -
Lane School: Grades 3-5	0	Students			\$ -
Lane School: Grades 6-8	0	Students			\$ -
Direction Service		ADMr		\$ 2.40	\$ -
Augmentative Communication		Students	0	\$ 4,000	\$ -
Behavior Disorder Consultant		FTE	0.00	\$ 157,000	\$ -
School Psychologist		FTE	0.00	\$ 157,000	\$ -
Speech Language Pathologist		FTE	0.60	\$ 157,000	\$ 94,200
School Nurse		FTE	0.00	\$ 157,000	\$ -
Application Hosting and Management: Learn360		ADMr		\$ 0.80	\$ -
Career and Technical Education		Programs	7	\$ 1,900	\$ 13,300
Library Services		ADMr		\$ 9.25	\$ -
Substitute Teacher List Subscription		ADMr		\$ 1.30	\$ -
Courier Services		District	Yes	\$ 7,200	\$ 7,200
Sign Language Interpreter Services		Dollars	\$ -	\$ -	\$ -
MLK Jr. Education Center		Dollars	\$ -	\$ -	\$ -
Custom Services					\$ -
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
Transit Dollars					\$ 302,295
Total Cost of Services Ordered					\$ 416,995
Flex Dollar Balance (Amount Due)					\$ 187,594

District Service Orders

South Lane School District

Lane Education Service District 2026-27 Service Order Form					
District:	South Lane	ADMr:	2,560.11		
Total Flex Dollars Available					\$ 1,463,854
2026-27 Flex Dollar Allocation					\$ 1,460,800
2026-27 High Cost Pool Allocation (estimate)					\$ 3,054
2025-26 Flex Dollar Carryover (estimate)					\$ -
Menu Services					\$ 1,952,700
Life Skills Consortium Placements		Unit	Order	Cost	
			15	\$ 78,900	\$ 1,183,500
Life Skills : Grades K-5	6	Students			
Life Skills : Grades 6-8	2	Students			
Life Skills : Grades 9-12	3	Students			
Life Skills : Transitions	4	Students			
Life Skills Intensive Services Program (Behavioral) Half Day			2	\$ 151,400	\$ 302,800
Life Skills Intensive Services Program (Behavioral) Full Day			0	\$ 187,700	\$ -
Life Skills Intensive Service Program (Medical)			0	\$ 153,400	\$ -
Lane School Placements			5	\$ 73,100	\$ 365,500
Lane School: Grades K-2	0	Students			\$ -
Lane School: Grades 3-5	5	Students			\$ -
Lane School: Grades 6-8	0	Students			\$ -
Direction Service		ADMr		\$ 2.40	\$ -
Augmentative Communication		Students	20	\$ 4,000	\$ 80,000
Behavior Disorder Consultant		FTE	0.00	\$ 157,000	\$ -
School Psychologist		FTE	0.00	\$ 157,000	\$ -
Speech Language Pathologist		FTE	0.00	\$ 157,000	\$ -
School Nurse		FTE	0.00	\$ 157,000	\$ -
Application Hosting and Management: Learn360		ADMr		\$ 0.80	\$ -
Career and Technical Education		Programs	11	\$ 1,900	\$ 20,900
Library Services		ADMr		\$ 9.25	\$ -
Substitute Teacher List Subscription		ADMr		\$ 1.30	\$ -
Courier Services		District		\$ 7,200	\$ -
Sign Language Interpreter Services		Dollars	\$ -	\$ -	\$ -
MLK Jr. Education Center		Dollars	\$ -	\$ -	\$ -
Custom Services					\$ -
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
Transit Dollars					\$ -
Total Cost of Services Ordered					\$ 1,952,700
Flex Dollar Balance (Amount Due)					\$ (488,846)

District Service Orders

Springfield School District

Lane Education Service District 2026-27 Service Order Form					
District:	Springfield		ADMr:	8,738.31	
Total Flex Dollars Available					\$ 4,710,700
2026-27 Flex Dollar Allocation					\$ 4,710,700
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
Menu Services					\$ 7,258,063
Life Skills Consortium Placements			81	\$ 78,900	\$ 6,390,900
Life Skills : Grades K-5	48	Students			
Life Skills : Grades 6-8	16	Students			
Life Skills : Grades 9-12	16	Students			
Life Skills : Transitions	1	Students			
Life Skills Intensive Services Program (Behavioral) Half Day			1	\$ 151,400	\$ 151,400
Life Skills Intensive Services Program (Behavioral) Full Day			1	\$ 187,700	\$ 187,700
Life Skills Intensive Service Program (Medical)			2	\$ 153,400	\$ 306,800
Lane School Placements			2	\$ 73,100	\$ 146,200
Lane School: Grades K-2	0	Students			\$ -
Lane School: Grades 3-5	0	Students			\$ -
Lane School: Grades 6-8	2	Students			\$ -
Direction Service		ADMr	Yes	\$ 2.40	\$ 20,972
Augmentative Communication		Students	0	\$ 4,000	\$ -
Behavior Disorder Consultant		FTE	0.00	\$ 157,000	\$ -
School Psychologist		FTE	0.00	\$ 157,000	\$ -
Speech Language Pathologist		FTE	0.00	\$ 157,000	\$ -
School Nurse		FTE	0.00	\$ 157,000	\$ -
Application Hosting and Management: Learn360		ADMr	Yes	\$ 0.80	\$ 6,991
Career and Technical Education		Programs	21	\$ 1,900	\$ 39,900
Library Services		ADMr	No	\$ 9.25	\$ -
Substitute Teacher List Subscription		ADMr	No	\$ 1.30	\$ -
Courier Services		District	Yes	\$ 7,200	\$ 7,200
Sign Language Interpreter Services		Dollars	\$ -	\$ -	\$ -
MLK Jr. Education Center		Dollars	\$ -	\$ -	\$ -
Custom Services					\$ -
Request #1				\$ -	\$ -
Request #2				\$ -	\$ -
Request #3				\$ -	\$ -
Transit Dollars					\$ -
Total Cost of Services Ordered					\$ 7,258,063
Flex Dollar Balance (Amount Due)					\$(2,547,363)

Acronyms

AAC	Augmentative and Alternative Communication	EC CARES	Early Childhood Coordination Agency for Referrals, Evaluations and Services
ADA	Americans with Disabilities Act	EI/ECSE	Early Intervention and Early Childhood Special Education
ADM	Average Daily Membership - the average number of enrolled students of an educational unit.	ELL (ESL)	English Language Learning (also referred to as ESL or English as a Second Language)
ADMr	Average Daily Membership (Resident) - the ADM of the students who live in the district, regardless of where they attend.	ESD	Education Service District
ADMw	Average Daily Membership (Weighted) - the ADMr increased by a variety of weighting factors to obtain weighted average daily membership.	FTE	Full-Time Equivalent
ASD	Autism Spectrum Disorder	GAAP	Generally Accepted Accounting Principles
ASIST	Applied Suicide Intervention Skills Training	GASB	Governmental Accounting Standards Board
AT	Assistive Technology	GYO	Grown Your Own
BHP	Behavioral Health Pathway	IDEA	Individuals with Disabilities Education Act
BTEP	Binational Teacher Exchange Program	IEP	Individualized Education Plan
CLC	Connected Lane County	JDEP	Juvenile Detention Education Program
COLA	Cost of Living Adjustment	LCC	Lane Community College
CPS	Collaborative Problem Solving	LCHC	Lane Community Health Council
CTE	Career and Technical Education	LCOG	Lane Council of Governments
DHH	Deaf or Hard-of-Hearing	LEA	Local Education Agency
		LES D	Lane Education Service District
		LSP	Local Service Plan

MEP	Migrant Education Program	RTAP	Regional Technical Assistance Program
MLK	Martin Luther King Jr. Education Center	SEL	Social Emotional Learning
OAR	Oregon Administrative Rule	SERBU	John Serbu Youth Campus and Juvenile Justice Center
ODE	Oregon Department of Education	SIA	Student Investment Account
OI	Orthopedic Impairments	SSA	Student Success Act
ORS	Oregon Revised Statutes	SLP	Speech Language Pathologist
OT/PT	Occupational Therapy and Physical Therapy	SSF	State School Fund
PBAM	Program Budgeting and Accounting Manual	SSPS	School Safety and Prevention System
PBIS	Positive Behavior and Instructional Supports	STEM	Science, Technology, Engineering and Math
PERS	Public Employees Retirement System	TBI	Traumatic Brain Injury
RBT	Research for Better Teaching	VI	Vision Impaired
RIS	Regional Inclusive Services	WREN	Western Regional Educator Network

Glossary of Terms

Account Codes

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

Accounting Systems

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

Accrual Basis

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

Adopted Budget

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

Allocations

To divide an appropriation into amounts for specific purposes.

Appropriations

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

Assets

Governmental resources with monetary value.

Beginning Fund Balance

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

Behavior Intervention

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

Bond

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

Budgetary Control

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

Capital Projects Fund

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

Classified Staff

Employees in positions that are classified according to the duties and responsibilities involved in the work and do not require licensing by the Teacher Standards and Practices Commission as a condition of employment.

Component Districts

Districts served by the ESD.

Contingency

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

Cost Center

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


County School Fund

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

Debt Service Fund

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

Deficit

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

Ending Fund Balance

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

E-Rate

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

Fiscal Year

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

Fixed Assets

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

Function

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

Fund

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

General Fund

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

Grant

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

Licensed Staff

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

Levy

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

Measure 5

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


Modified Accrual

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

Object

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

Proposed Budget

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

Requirement

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

Resolution

A formal order of a governing body.

Resources

Estimated beginning fund balances plus all anticipated revenues.

Revenue

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

Special Revenue Fund

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

Supplemental Budget

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

Taxes

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

Transfers

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

Transits

Funds transferred from the ESD to component districts.



LANE
ESD

The logo features the word "LANE" in a dark blue, sans-serif font above the word "ESD" in a larger, bold, dark blue serif font. A thick, orange-to-yellow gradient swoosh curves around the bottom and left sides of the "ESD" text.