



2026-2027

# Adopted Budget

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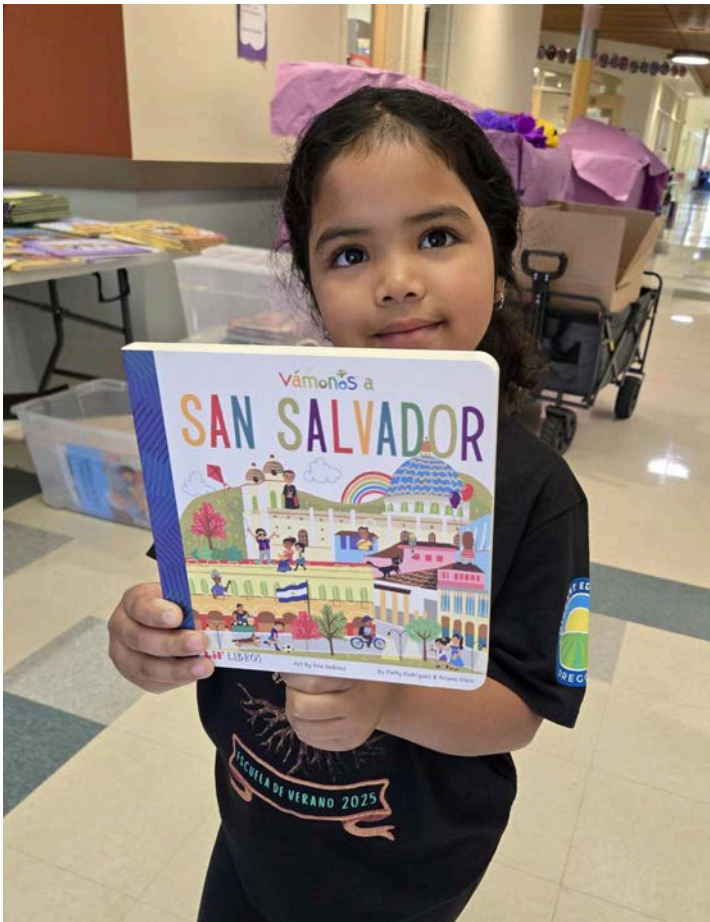
*Our shared commitment to equity, empowerment, and collaboration in education.*

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## Adopted Budget

July 1, 2026 - June 30, 2027

Prepared by Business Services  
1200 Highway 99 N  
Eugene, OR 97402  
541-461-8289  
[www.lesd.k12.or.us](http://www.lesd.k12.or.us)



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



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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)

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

Component District  
Superintendent Advisor:  
*Rotating*

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## Budget Committee

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

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

Position	Appointed Member	Zone	Component District	Term Ends
1	Jenny Jonak	1	Eugene	June 30, 2026
2	Mike Anderson	2	Creswell	June 30, 2027
3	Tom DiLiberto	3	Eugene	June 30, 2027
4	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

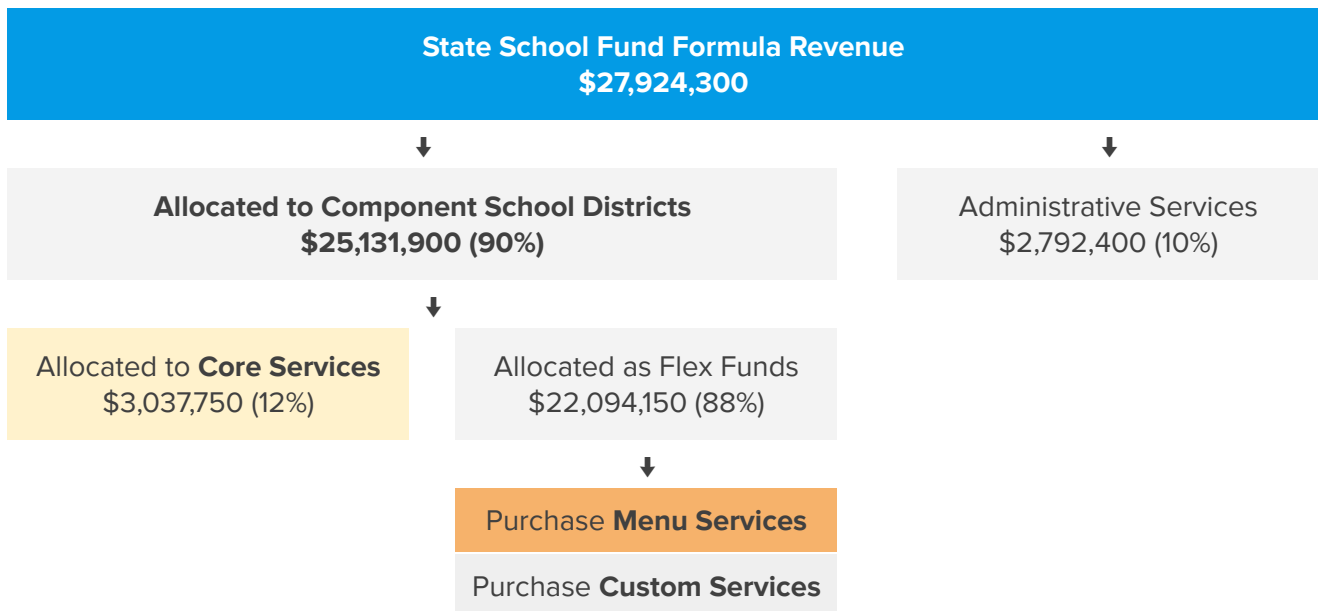
**State School Fund** resources are provided to ESDs to offer services for children with special needs, technology, school improvement, and administrative support to component school districts as described in the Local Service Plan. Pursuant to ORS 327.019, 90% of these resources are allocated to component 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%
<b>TOTAL</b>	<b>49,744.763</b>	<b>\$22,094,150</b>	<b>100.00%</b>

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

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

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

## Overview of Core Services

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

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

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

## Overview of Menu Services

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

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

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

## Overview of Grants and Contracts

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

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

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

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

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## Summary of Adopted Budget

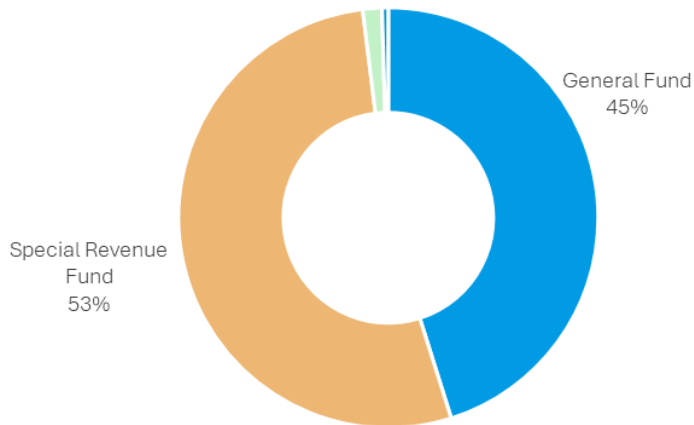


*The Lane Career Academy collaboration provides Lane County students with technical education to access high-wage, high-demand jobs. Current programming includes HOPE Factory (construction/manufacturing), Emergency Medical Services and Behavioral Health.*

# All Funds

## Resources and Requirements by Fund

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



## Funds - Chart of Account Definitions

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

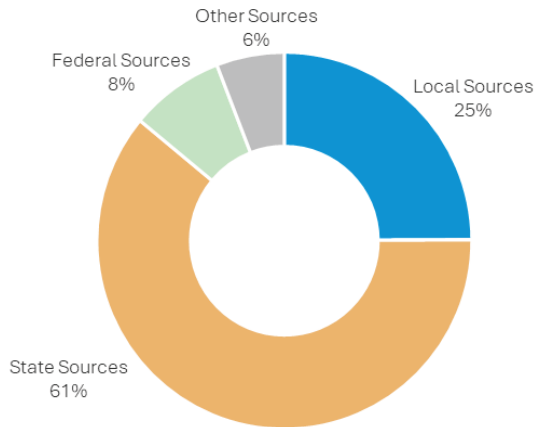
FUND TYPE		FUND COMPONENTS
100	General Fund	Accounts for all financial resources of the district except those required to be accounted for in another fund.
200	Special Revenue Fund	Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are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

# All Funds

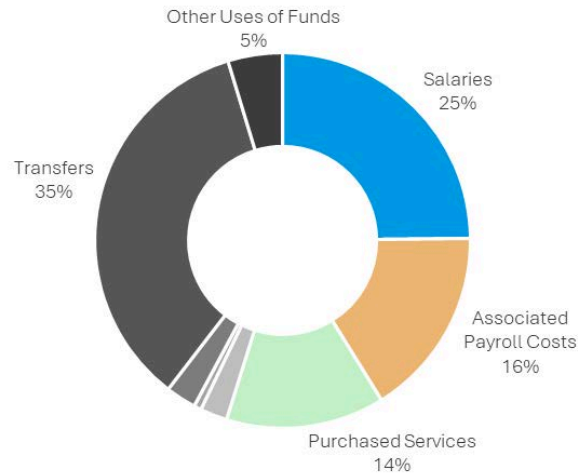
## Summary of Resources and Requirements

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

**Resources**



**Requirements**



## Resources - Chart of Account Definitions

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

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

## Objects - Chart of Account Definitions

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

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

# All Funds

## Resources by Source

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>1000 - Revenue from Local Sources</b>								
1110 Ad Valorem Taxes Levied by District	8,616,900	8,985,458		9,361,045		9,685,779	9,685,779	9,685,779
1190 Penalties and Interest on Taxes	20,733	21,393		20,000		20,000	20,000	20,000
1500 Earnings on Investments	365,476	365,761		318,000		318,000	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	135,200	135,200
1940 Services Provided to Other Local Education Agencies	4,140,578	5,201,141		6,637,349		7,566,167	7,566,167	7,566,167
1960 Recovery of Prior Years' Expenditure	11,625	146,324		124,110		10,000	10,000	10,000
1970 Services Provided Other Funds	1,143,847	1,221,153		1,149,006		1,195,936	1,195,936	1,195,936
1980 Fees Charged to Grants	812,985	787,830		700,000		600,000	600,000	600,000
1990 Miscellaneous	488,296	1,180,960		580,495		713,000	713,000	713,000
<b>Total Revenue from Local Sources</b>	<b>15,686,258</b>	<b>18,531,369</b>		<b>19,410,688</b>		<b>20,244,082</b>	<b>20,244,082</b>	<b>20,244,082</b>
<b>2000 - Revenue from Intermediate Sources</b>								
2199 Other Intermediate Sources	-	8,461		10,000		5,000	5,000	5,000
<b>Total Revenue from Intermediate Sources</b>	<b>-</b>	<b>8,461</b>		<b>10,000</b>		<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>3000 - Revenue from State Sources</b>								
3101 State School Fund - General Support	16,091,917	16,761,755		18,704,394		18,293,546	18,293,546	18,293,546
3104 State Managed County Timber	61,506	8,995		25,000		25,000	25,000	25,000
3299 Other Unrestricted Grants-in-aid	21,354,968	31,013,007		28,110,264		31,302,251	31,302,251	31,302,251
<b>Total Revenue from State Sources</b>	<b>37,508,391</b>	<b>47,783,757</b>		<b>46,839,658</b>		<b>49,620,797</b>	<b>49,620,797</b>	<b>49,620,797</b>
<b>4000 - Revenue from Federal Sources</b>								
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	6,510,009	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	90,000	90,000
<b>Total Revenue from Federal Sources</b>	<b>8,302,803</b>	<b>10,384,474</b>		<b>8,255,885</b>		<b>6,600,009</b>	<b>6,600,009</b>	<b>6,600,009</b>
<b>5000 - Revenue from Other Sources</b>								
5100 Long Term Debt Financing Sources	342,174	94,028		-		-	-	-
5200 Interfund Transfers	448,198	452,213		452,500		315,839	315,839	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	4,448,347	4,448,347
<b>Total Revenue from Other Sources</b>	<b>5,924,179</b>	<b>4,026,113</b>		<b>4,852,480</b>		<b>4,764,186</b>	<b>4,764,186</b>	<b>4,764,186</b>
<b>TOTAL RESOURCES</b>	<b>67,421,631</b>	<b>80,734,175</b>		<b>79,368,711</b>		<b>81,234,074</b>	<b>81,234,074</b>	<b>81,234,074</b>

## All Funds

### Requirements by Object

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

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

# All Funds

## Requirements by Function

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>1000 - Instruction</b>								
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	16,321,128	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	1,330,685	1,330,685
1280 Alternative Education	6,261	180,090	2.00	341,637	2.00	355,000	355,000	355,000
1293 Migrant Education	674,918	303,016	0.80	664,723	0.50	312,687	312,687	312,687
1294 Youth Corrections Education	419,884	450,763	3.00	563,237	3.00	585,557	585,557	585,557
1299 Other Programs	27,312	33,215	0.30	39,424	0.30	37,521	37,521	37,521
1400 Summer School Programs	33,002	42,778	0.05	-	-	-	-	-
<b>Total Instruction</b>	<b>16,171,700</b>	<b>15,854,011</b>	<b>174.54</b>	<b>17,902,946</b>	<b>179.29</b>	<b>18,942,577</b>	<b>18,942,577</b>	<b>18,942,577</b>
<b>2000 - Support Services</b>								
2110 Attendance and Social Work Services	818,988	554,585	4.61	906,956	4.13	589,637	589,637	589,637
2120 Guidance Services	1,107,331	296,122	2.00	405,849	1.43	253,123	253,123	253,123
2130 Health Services	78,655	155,440	2.80	440,615	1.55	257,676	257,676	257,676
2140 Psychological Services	256,837	269,507	2.80	486,093	3.00	449,245	449,245	449,245
2150 Speech Pathology and Audiology Services	1,191,852	1,426,281	15.80	2,248,963	12.00	1,697,120	1,697,120	1,697,120
2160 Other Student Treatment Services	-	-	-	550,000	-	560,000	560,000	560,000
2190 Service Direction, Student Support Services	1,794,507	1,968,850	9.05	1,960,678	10.22	2,207,627	2,207,627	2,207,627
2210 Improvement of Instruction Services	5,455,652	8,172,008	21.53	7,783,279	21.50	6,370,998	6,370,998	6,370,998
2220 Educational Media Services	87,208	117,628	1.00	124,135	1.00	122,249	122,249	122,249
2240 Instructional Staff Development	3,522,642	3,672,850	8.75	3,597,152	8.08	3,555,679	3,555,679	3,555,679
2310 Board of Education Services	391,437	414,663	-	371,825	-	521,059	521,059	521,059
2320 Executive Administration Services	471,928	542,433	2.50	684,136	2.50	761,100	761,100	761,100
2520 Fiscal Services	591,614	582,272	4.00	680,049	3.80	687,794	687,794	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	1,241,365	1,241,365
2550 Student Transportation Services	-	66,677	-	104,590	-	117,756	117,756	117,756
2570 Internal Services	63,615	66,500	0.80	79,200	0.60	64,800	64,800	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	842,726	842,726
2660 Technology Services	2,693,300	2,103,368	8.50	2,818,217	9.20	2,955,614	2,955,614	2,955,614
2680 Interpretation and Translation Services	4,395,194	4,492,420	28.40	5,166,899	27.03	5,660,000	5,660,000	5,660,000
2690 Other Support Services - Central	28,130	17,287	-	13,100	-	10,400	10,400	10,400
2700 Supplemental Retirement Program	5,380	36,384	-	9,120	-	6,960	6,960	6,960
<b>Total Support Services</b>	<b>26,277,178</b>	<b>27,407,870</b>	<b>120</b>	<b>30,800,108</b>	<b>113.66</b>	<b>28,932,928</b>	<b>28,932,928</b>	<b>28,932,928</b>
<b>3000 - Enterprise and Community Services</b>								
3100 Food Services	59,963	91,404	-	80,000	-	95,000	95,000	95,000
<b>Total Enterprise and Community Services</b>	<b>59,963</b>	<b>91,404</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
<b>5000 - Other Uses</b>								
5100 Debt Service	948,088	1,052,663		1,090,537		1,123,916	1,123,916	1,123,916
5200 Transfers of Funds	448,198	452,213		452,500		315,839	315,839	315,839
5300 Apportionment of Funds by ESD	20,037,073	31,265,702		26,559,167		28,004,719	28,004,719	28,004,719
<b>Total Other Uses</b>	<b>21,433,359</b>	<b>32,770,578</b>		<b>28,102,204</b>		<b>29,444,474</b>	<b>29,444,474</b>	<b>29,444,474</b>
<b>6000 - Contingencies</b>								
6000 Operating Contingency	-	-		650,000		2,234,228	2,234,228	2,234,228
<b>Total Contingencies</b>	<b>-</b>	<b>-</b>		<b>650,000</b>		<b>2,234,228</b>	<b>2,234,228</b>	<b>2,234,228</b>
<b>7000 - Unappropriated Ending Fund Balance</b>								
7000 Unappropriated Ending Fund Balance	-	-		1,833,453		1,584,867	1,584,867	1,584,867
<b>Total Unappropriated Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>1,833,453</b>		<b>1,584,867</b>	<b>1,584,867</b>	<b>1,584,867</b>
<b>TOTAL REQUIREMENTS</b>	<b>63,942,199</b>	<b>76,123,864</b>	<b>294.66</b>	<b>79,368,711</b>	<b>292.95</b>	<b>81,234,074</b>	<b>81,234,074</b>	<b>81,234,074</b>

## Functions - Chart of Account Definitions

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

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



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## General Fund

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



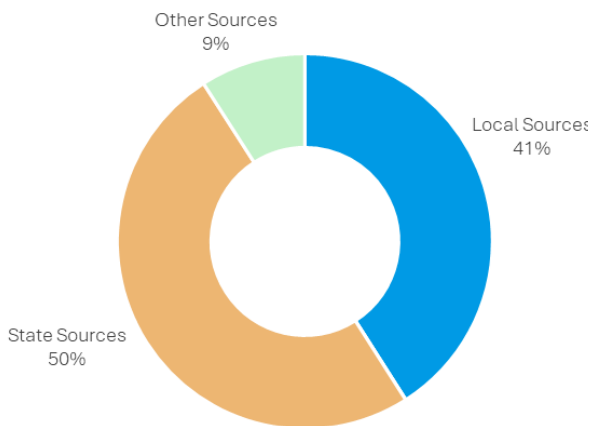
*Friends and Fun Camp provided Life Skills students with opportunities to experience swimming, music, art, science, and other social activities specifically tailored to meet their unique needs.*

# General Fund

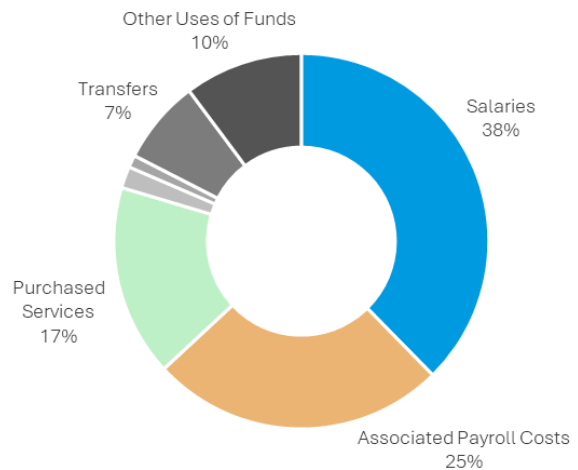
## Summary of Resources and Requirements

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

**Resources**



**Requirements**



# General Fund

## Resources by Source

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

# General Fund

## Requirements by Object

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>100 - Salaries</b>								
111 Licensed Salaries	3,759,536	3,634,724	64.00	4,934,272	60.95	4,976,675	4,976,675	4,976,675
112 Classified Salaries	4,817,099	4,892,321	134.99	5,476,629	143.54	5,913,674	5,913,674	5,913,674
113 Administrators	1,785,700	1,671,951	11.40	1,819,319	11.52	1,950,667	1,950,667	1,950,667
114 Managerial - Classified	486,122	395,311	4.90	421,316	7.00	660,415	660,415	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	305,189	305,189
<b>Total Salaries</b>	<b>10,973,743</b>	<b>11,229,735</b>	<b>215.29</b>	<b>12,931,449</b>	<b>223.02</b>	<b>13,806,620</b>	<b>13,806,620</b>	<b>13,806,620</b>
<b>200 - Associated Payroll Costs</b>								
210 Public Employees Retirement System	2,953,487	3,179,807		4,668,744		4,767,425	4,767,425	4,767,425
220 Social Security Administration	814,391	845,150		987,989		1,052,765	1,052,765	1,052,765
230 Other Required Payroll Costs	119,934	220,460		216,570		375,749	375,749	375,749
240 Contractual Employee Benefits	2,582,590	2,495,558		2,878,992		3,141,222	3,141,222	3,141,222
<b>Total Associated Payroll Costs</b>	<b>6,470,402</b>	<b>6,740,975</b>	<b>-</b>	<b>8,752,295</b>	<b>-</b>	<b>9,337,161</b>	<b>9,337,161</b>	<b>9,337,161</b>
<b>300 - Purchased Services</b>								
310 Instructional, Professional and Technical Services	3,984,236	3,912,320		4,584,060		4,244,489	4,244,489	4,244,489
320 Property Services	524,734	505,035		611,100		521,871	521,871	521,871
330 Student Transportation Services	67	3,061		-		-	-	-
340 Travel	64,981	50,269		78,000		84,225	84,225	84,225
350 Communication	472,858	357,232		466,705		466,925	466,925	466,925
380 Non-Instructional Professional and Technical Services	662,958	861,435		613,748		735,355	735,355	735,355
390 Other General Professional and Technological Services	3,645	6,836		5,000		7,500	7,500	7,500
<b>Total Purchased Services</b>	<b>5,713,478</b>	<b>5,696,187</b>	<b>-</b>	<b>6,358,613</b>	<b>-</b>	<b>6,060,365</b>	<b>6,060,365</b>	<b>6,060,365</b>
<b>400 - Supplies and Materials</b>								
410 Consumable Supplies and Materials	192,784	150,840		226,332		217,594	217,594	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	64,504	64,504
470 Computer Software	231,192	354,808		401,321		387,953	387,953	387,953
480 Computer Hardware	31,161	8,368		9,500		9,763	9,763	9,763
<b>Total Supplies and Materials</b>	<b>599,614</b>	<b>557,323</b>		<b>724,853</b>		<b>679,814</b>	<b>679,814</b>	<b>679,814</b>
<b>500 - Capital Outlay</b>								
540 Depreciable Equipment	-	39,123		-		-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>39,123</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>600 - Other Objects</b>								
610 Redemption of Principal	10,113	25,494		10,684		42,717	42,717	42,717
621 Regular Interest	870	739		299		1,672	1,672	1,672
640 Dues and Fees	82,570	86,014		95,950		89,600	89,600	89,600
650 Insurance and Judgements	170,132	262,527		218,000		256,792	256,792	256,792
<b>Total Other Objects</b>	<b>263,685</b>	<b>374,774</b>		<b>324,933</b>		<b>390,781</b>	<b>390,781</b>	<b>390,781</b>
<b>700 - Transfers</b>								
710 Fund Modifications	448,198	449,713		452,500		315,839	315,839	315,839
720 Transits	3,597,999	3,577,566		4,010,894		2,348,007	2,348,007	2,348,007
<b>Total Transfers</b>	<b>4,046,197</b>	<b>4,027,279</b>		<b>4,463,394</b>		<b>2,663,846</b>	<b>2,663,846</b>	<b>2,663,846</b>
<b>800 - Other Uses of Funds</b>								
810 Planned Reserve	-	-		650,000		2,234,228	2,234,228	2,234,228
820 Reserved for Next Year	-	-		1,833,453		1,509,614	1,509,614	1,509,614
<b>Total Other Uses of Funds</b>	<b>-</b>	<b>-</b>		<b>2,483,453</b>		<b>3,743,842</b>	<b>3,743,842</b>	<b>3,743,842</b>
<b>TOTAL REQUIREMENTS</b>	<b>28,067,119</b>	<b>28,665,396</b>	<b>215.29</b>	<b>36,038,990</b>	<b>223.02</b>	<b>36,682,429</b>	<b>36,682,429</b>	<b>36,682,429</b>

# General Fund

## Requirements by Function

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>1000 - Instruction</b>								
1220 Restrictive Programs for Students with Disabilities	12,892,130	12,931,969	153.29	13,820,334	164.09	14,995,329	14,995,329	14,995,329
1280 Alternative Education	-	-	2.00	303,990	2.00	355,000	355,000	355,000
1299 Other Programs	27,312	33,215	0.30	39,424	0.30	37,521	37,521	37,521
<b>Total Instruction</b>	<b>12,919,442</b>	<b>12,965,184</b>	<b>155.59</b>	<b>14,163,749</b>	<b>166.39</b>	<b>15,387,850</b>	<b>15,387,850</b>	<b>15,387,850</b>
<b>2000 - Support Services</b>								
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	176,552	176,552
2130 Health Services	24,425	155,315	2.80	397,432	1.55	214,676	214,676	214,676
2140 Psychological Services	256,837	263,797	2.80	486,093	3.00	449,245	449,245	449,245
2150 Speech Pathology and Audiology Services	1,191,852	1,426,281	15.30	2,246,237	12.00	1,694,320	1,694,320	1,694,320
2160 Other Student Treatment Services	-	-	-	550,000	-	560,000	560,000	560,000
2190 Service Direction, Student Support Services	1,615,888	1,542,303	7.75	1,548,811	8.17	1,628,246	1,628,246	1,628,246
2210 Improvement of Instruction Services	869,617	742,681	6.16	1,281,878	6.18	1,244,000	1,244,000	1,244,000
2220 Educational Media Services	87,208	117,628	1.00	124,135	1.00	122,249	122,249	122,249
2240 Instructional Staff Development	113,348	278,092	-	78,000	-	79,000	79,000	79,000
2310 Board of Education Services	391,437	414,663	-	371,825	-	521,059	521,059	521,059
2320 Executive Administration Services	471,928	542,433	2.50	684,136	2.50	761,100	761,100	761,100
2520 Fiscal Services	591,614	582,272	4.00	680,049	3.80	687,794	687,794	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	1,101,151	1,101,151
2570 Internal Services	63,615	66,500	0.80	79,200	0.60	64,800	64,800	64,800
2630 Information Services	1,002	-	-	-	-	-	-	-
2640 Staff Services	806,239	839,634	4.09	844,319	4.13	804,724	804,724	804,724
2660 Technology Services	1,709,135	1,843,754	8.50	2,124,016	9.20	2,260,614	2,260,614	2,260,614
2680 Interpretation and Translation Services	1,798,500	1,688,244	-	2,220,000	-	2,500,000	2,500,000	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	10,400	10,400
2700 Supplemental Retirement Program	5,380	36,384	-	9,120	-	6,960	6,960	6,960
<b>Total Support Services</b>	<b>11,101,481</b>	<b>11,672,933</b>	<b>59.70</b>	<b>14,928,394</b>	<b>56.62</b>	<b>14,886,891</b>	<b>14,886,891</b>	<b>14,886,891</b>
<b>5000 - Other Uses</b>								
5200 Transfers of Funds	448,198	449,713		452,500		315,839	315,839	315,839
5300 Apportionment of Funds by ESD	3,597,999	3,577,566		4,010,894		2,348,007	2,348,007	2,348,007
<b>Total Other Uses</b>	<b>4,046,197</b>	<b>4,027,279</b>		<b>4,463,394</b>		<b>2,663,846</b>	<b>2,663,846</b>	<b>2,663,846</b>
<b>6000 - Contingencies</b>								
6000 Operating Contingency	-	-		650,000		2,234,228	2,234,228	2,234,228
<b>Total Contingencies</b>	<b>-</b>	<b>-</b>		<b>650,000</b>		<b>2,234,228</b>	<b>2,234,228</b>	<b>2,234,228</b>
<b>7000 - Unappropriated Ending Fund Balance</b>								
7000 Unappropriated Ending Fund Balance	-	-		1,833,453		1,509,614	1,509,614	1,509,614
<b>Total Unappropriated Ending Fund Balance</b>	<b>-</b>	<b>-</b>		<b>1,833,453</b>		<b>1,509,614</b>	<b>1,509,614</b>	<b>1,509,614</b>
<b>TOTAL REQUIREMENTS</b>	<b>28,067,119</b>	<b>28,665,396</b>	<b>215.29</b>	<b>36,038,990</b>	<b>223.02</b>	<b>36,682,429</b>	<b>36,682,429</b>	<b>36,682,429</b>

# General Fund

## Requirements by Function / Object

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>1220 - Restrictive Programs for Students with Disabilities</b>								
111 Licensed Salaries	2,899,139	2,644,883	37.60	2,727,045	38.40	3,052,615	3,052,615	3,052,615
112 Classified Salaries	3,789,144	3,741,771	115.69	4,116,469	125.69	4,652,103	4,652,103	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	180,138	180,138
210 Public Employees Retirement System	1,787,564	1,919,809		2,528,428		2,704,602	2,704,602	2,704,602
220 Social Security Administration	502,301	518,865		538,679		603,191	603,191	603,191
230 Other Required Payroll Costs	54,360	67,625		84,188		271,438	271,438	271,438
240 Contractual Employee Benefits	1,788,972	1,704,503		1,820,694		2,208,954	2,208,954	2,208,954
310 Instructional, Professional and Technical Services	1,549,667	1,443,198		1,372,595		916,786	916,786	916,786
320 Property Services	88,849	89,559		152,800		138,710	138,710	138,710
330 Student Transportation Services	67	336		-		-	-	-
340 Travel	4,342	8,774		8,350		8,750	8,750	8,750
350 Communication	85,236	30,755		43,200		54,495	54,495	54,495
380 Non-Instructional Professional and Technical Services	2,249	50,272		12,100		6,500	6,500	6,500
410 Consumable Supplies and Materials	90,485	73,674		88,499		78,546	78,546	78,546
420 Textbooks	17,377	-		-		-	-	-
460 Non-Consumable Items	52,492	31,961		45,000		22,500	22,500	22,500
470 Computer Software	66,726	71,592		79,250		91,000	91,000	91,000
480 Computer Hardware	21,215	5,308		5,000		5,000	5,000	5,000
540 Depreciable Equipment	-	31,348		-		-	-	-
640 Dues and Fees	762	888		-		-	-	-
<b>Total Restrictive Programs for Students with Disabilities</b>	<b>12,892,130</b>	<b>12,931,969</b>	<b>153.29</b>	<b>13,820,334</b>	<b>164.09</b>	<b>14,995,329</b>	<b>14,995,329</b>	<b>14,995,329</b>
<b>1280 - Alternative Education</b>								
111 Licensed Salaries	-	-	1.00	74,308	1.00	80,695	80,695	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	45,132	45,132
210	Public Employees Retirement System	-	-		41,442		42,907	42,907	42,907
220	Social Security Administration	-	-		8,861		9,626	9,626	9,626
230	Other Required Payroll Costs	-	-		1,373		1,426	1,426	1,426
240	Contractual Employee Benefits	-	-		16,913		17,827	17,827	17,827
310	Instructional, Professional and Technical Services	-	-		83,527		112,000	112,000	112,000
320	Property Services	-	-		4,000		2,491	2,491	2,491
340	Travel	-	-		1,000		1,000	1,000	1,000
350	Communication	-	-		4,050		3,100	3,100	3,100
410	Consumable Supplies and Materials	-	-		23,501		26,296	26,296	26,296
460	Non-Consumable Items	-	-		1,000		5,000	5,000	5,000
470	Computer Software	-	-		2,500		7,500	7,500	7,500
<b>Total Alternative Education</b>		-	-	<b>2.00</b>	<b>303,990</b>	<b>2.00</b>	<b>355,000</b>	<b>355,000</b>	<b>355,000</b>
<b>1299 - Other Programs</b>									
112	Classified Salaries	13,945	20,099	0.30	20,804	0.30	21,634	21,634	21,634
124	Temporary - Classified	587	-	-	-	-	-	-	-
210	Public Employees Retirement System	4,349	5,956		7,444		7,377	7,377	7,377
220	Social Security Administration	1,095	1,518		1,592		1,655	1,655	1,655
230	Other Required Payroll Costs	172	238		247		246	246	246
240	Contractual Employee Benefits	1,859	2,499		2,538		2,684	2,684	2,684
320	Property Services	178	200		200		224	224	224
350	Communication	2,410	150		3,100		450	450	450
410	Consumable Supplies and Materials	141	-		500		250	250	250
470	Computer Software	2,575	2,556		3,000		3,000	3,000	3,000
<b>Total Other Programs</b>		<b>27,312</b>	<b>33,215</b>	<b>0.30</b>	<b>39,424</b>	<b>0.30</b>	<b>37,521</b>	<b>37,521</b>	<b>37,521</b>
<b>Total Instruction</b>		<b>12,919,442</b>	<b>12,965,184</b>	<b>155.59</b>	<b>14,163,749</b>	<b>166.39</b>	<b>15,387,850</b>	<b>15,387,850</b>	<b>15,387,850</b>
<b>2110 - Attendance and Social Work Services</b>									
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	-		-		-	-	-
<b>Total Attendance and Social Work Services</b>	<b>4,208</b>	<b>5,164</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2120 - Guidance Services</b>								
111 Licensed Salaries	-	-	0.50	47,041	1.00	79,173	79,173	79,173
112 Classified Salaries	10,317	-	-	-	-	-	-	-
130 Additional Salary	-	-	-	-	-	6,000	6,000	6,000
210 Public Employees Retirement System	3,031	-	-	16,831	-	29,044	29,044	29,044
220 Social Security Administration	757	-	-	3,599	-	6,516	6,516	6,516
230 Other Required Payroll Costs	120	-	-	552	-	953	953	953
240 Contractual Employee Benefits	2,898	-	-	9,190	-	260	260	260
350 Communication	-	-	-	500	-	750	750	750
380 Non-Instructional Professional and Technical Services	60,827	87,347	-	86,948	-	51,855	51,855	51,855
410 Consumable Supplies and Materials	-	-	-	500	-	501	501	501
470 Computer Software	-	-	-	500	-	500	500	500
640 Dues and Fees	-	-	-	1,000	-	1,000	1,000	1,000
<b>Total Guidance Services</b>	<b>77,951</b>	<b>87,347</b>	<b>0.50</b>	<b>166,661</b>	<b>1.00</b>	<b>176,552</b>	<b>176,552</b>	<b>176,552</b>
<b>2130 - Health Services</b>								
111 Licensed Salaries	16,506	105,767	2.80	230,140	1.55	130,730	130,730	130,730
130 Additional Salary	1,511	9,041	-	6,000	-	6,607	6,607	6,607
210 Public Employees Retirement System	880	18,962	-	84,491	-	46,832	46,832	46,832
220 Social Security Administration	1,340	8,695	-	18,065	-	10,506	10,506	10,506
230 Other Required Payroll Costs	208	1,345	-	2,790	-	1,535	1,535	1,535
240 Contractual Employee Benefits	3,393	7,869	-	26,890	-	9,215	9,215	9,215
310 Instructional, Professional and Technical Services	279	513	-	19,507	-	-	-	-
340 Travel	-	1,440	-	700	-	2,500	2,500	2,500
350 Communication	120	1,014	-	3,700	-	2,250	2,250	2,250
410 Consumable Supplies and Materials	-	-	-	900	-	1,700	1,700	1,700
470 Computer Software	50	341	-	750	-	1,500	1,500	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	1,300	1,300
<b>Total Health Services</b>	<b>24,425</b>	<b>155,315</b>	<b>2.80</b>	<b>397,432</b>	<b>1.55</b>	<b>214,676</b>	<b>214,676</b>	<b>214,676</b>
<b>2140 - Psychological Services</b>								
111 Licensed Salaries	71,687	70,182	2.80	251,005	3.00	268,909	268,909	268,909
123 Temporary - Licensed	-	20,675		-		-	-	-
130 Additional Salary	-	226		-		-	-	-
210 Public Employees Retirement System	21,421	28,631		91,654		94,773	94,773	94,773
220 Social Security Administration	5,484	6,929		19,202		20,572	20,572	20,572
230 Other Required Payroll Costs	840	2,131		2,944		3,032	3,032	3,032
240 Contractual Employee Benefits	9,390	16,957		54,238		56,710	56,710	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	2,250	2,250
410 Consumable Supplies and Materials	113	2,274		9,000		1,500	1,500	1,500
470 Computer Software	641	718		2,700		1,500	1,500	1,500
<b>Total Psychological Services</b>	<b>256,837</b>	<b>263,797</b>	<b>2.80</b>	<b>486,093</b>	<b>3.00</b>	<b>449,245</b>	<b>449,245</b>	<b>449,245</b>
<b>2150 - Speech Pathology and Audiology Services</b>								
111 Licensed Salaries	610,593	698,899	15.30	1,273,933	12.00	1,008,002	1,008,002	1,008,002
130 Additional Salary	4,400	23,478		6,000		34,044	34,044	34,044
210 Public Employees Retirement System	173,430	210,191		461,107		358,413	358,413	358,413
220 Social Security Administration	45,680	53,782		97,915		79,717	79,717	79,717
230 Other Required Payroll Costs	7,383	8,435		15,049		11,679	11,679	11,679
240 Contractual Employee Benefits	104,455	115,333		264,770		160,986	160,986	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	8,725	8,725
350 Communication	7,870	7,220		9,100		8,750	8,750	8,750
380 Non-Instructional Professional and Technical Services	811	-		250		1,000	1,000	1,000
410 Consumable Supplies and Materials	4,771	1,596		6,000		5,500	5,500	5,500
420 Textbooks	65	-		-		-	-	-
460 Non-Consumable Items	28,148	214		1,000		12,004	12,004	12,004
470 Computer Software	11,162	8,348		28,025		5,500	5,500	5,500

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

		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	288,875	288,875
112	Classified Salaries	83,452	63,338	1.86	121,987	2.08	119,367	119,367	119,367
113	Administrators	150,598	202,783	1.30	215,682	1.10	187,000	187,000	187,000
130	Additional Salary	-	631		9,638		7,800	7,800	7,800
210	Public Employees Retirement System	107,910	102,457		230,071		212,619	212,619	212,619
220	Social Security Administration	26,524	23,959		46,982		46,133	46,133	46,133
230	Other Required Payroll Costs	4,109	3,720		7,277		6,758	6,758	6,758
240	Contractual Employee Benefits	76,732	62,648		99,467		110,460	110,460	110,460
310	Instructional, Professional and Technical Services	160,276	62,375		110,644		75,330	75,330	75,330
320	Property Services	3,173	3,300		7,200		4,643	4,643	4,643
330	Student Transportation Services	-	2,725				-	-	-
340	Travel	217	733		-		200	200	200
350	Communication	5,860	6,636		7,000		6,000	6,000	6,000
380	Non-Instructional Professional and Technical Services	115,354	140,976		141,300		151,000	151,000	151,000
410	Consumable Supplies and Materials	4,077	2,433		5,004		6,938	6,938	6,938
460	Non-Consumable Items	100	-		-		-	-	-
470	Computer Software	7,278	7,120		10,500		20,577	20,577	20,577
480	Computer Hardware	3,401	-		-		-	-	-
640	Dues and Fees	127	-		-		300	300	300
<b>Total Improvement of Instruction Services</b>		<b>869,617</b>	<b>742,681</b>	<b>6.16</b>	<b>1,281,878</b>	<b>6.18</b>	<b>1,244,000</b>	<b>1,244,000</b>	<b>1,244,000</b>
<b>2220 - Educational Media Services</b>									
111	Licensed Salaries	41,182	58,145	1.00	61,675	1.00	67,675	67,675	67,675
130	Additional Salary	-	500				-	-	-
210	Public Employees Retirement System	11,270	17,412		22,067		23,077	23,077	23,077
220	Social Security Administration	2,659	4,140		4,718		5,177	5,177	5,177
230	Other Required Payroll Costs	441	674		729		763	763	763
240	Contractual Employee Benefits	12,821	15,906		16,282		17,014	17,014	17,014
310	Instructional, Professional and Technical Services	1,114	5,250		13,464		2,096	2,096	2,096
320	Property Services	254	300		700		746	746	746
340	Travel	3,136	2,375		3,000		3,000	3,000	3,000
350	Communication	98	14		200		200	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	1,000	1,000
470 Computer Software	14,048	12,911		500		500	500	500
640 Dues and Fees	35	-		-		1,000	1,000	1,000
<b>Total Educational Media Services</b>	<b>87,208</b>	<b>117,628</b>	<b>1.00</b>	<b>124,135</b>	<b>1.00</b>	<b>122,249</b>	<b>122,249</b>	<b>122,249</b>
<b>2240 - Instructional Staff Development</b>								
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	68,000	68,000
340 Travel	-	-		7,500		10,000	10,000	10,000
380 Non-Instructional Professional and Technical Services	600	-		-		-	-	-
410 Consumable Supplies and Materials	-	-		-		1,000	1,000	1,000
<b>Total Instructional Staff Development</b>	<b>113,348</b>	<b>278,092</b>	<b>-</b>	<b>78,000</b>	<b>-</b>	<b>79,000</b>	<b>79,000</b>	<b>79,000</b>
<b>2310 - Board of Education Services</b>								
340 Travel	22,766	11,985		23,000		20,000	20,000	20,000
350 Communication	264	26		325		200	200	200
380 Non-Instructional Professional and Technical Services	219,537	237,740		155,000		279,350	279,350	279,350
410 Consumable Supplies and Materials	8,024	3,330		5,000		5,000	5,000	5,000
470 Computer Software	331	-		500		-	-	-
640 Dues and Fees	47,874	52,425		60,000		55,000	55,000	55,000
650 Insurance and Judgements	92,642	109,158		128,000		161,509	161,509	161,509
<b>Total Board of Education Services</b>	<b>391,437</b>	<b>414,663</b>	<b>-</b>	<b>371,825</b>	<b>-</b>	<b>521,059</b>	<b>521,059</b>	<b>521,059</b>
<b>2320 - Executive Administration Services</b>								
112 Classified Salaries	434	16,749		-		-	-	-
113 Administrators	183,397	188,841	1.50	282,359	1.50	329,899	329,899	329,899
114 Managerial - Classified	69,181	56,089	1.00	93,396	1.00	96,638	96,638	96,638
124 Temporary - Classified	3,936	-		-		-	-	-
130 Additional Salary	600	13,094		3,600		11,400	11,400	11,400
210 Public Employees Retirement System	73,527	71,055		136,271		160,190	160,190	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	30,061	30,061
230 Other Required Payroll Costs	2,782	3,021		4,469		4,849	4,849	4,849
240 Contractual Employee Benefits	66,158	63,788		85,282		78,619	78,619	78,619
310 Instructional, Professional and Technical Services	-	26		-		-	-	-
320 Property Services	965	1,000		2,900		1,864	1,864	1,864
340 Travel	16,505	3,737		10,000		10,000	10,000	10,000
350 Communication	1,513	2,132		1,430		2,580	2,580	2,580
380 Non-Instructional Professional and Technical Services	6,318	11,868		11,000		11,000	11,000	11,000
410 Consumable Supplies and Materials	17,191	9,630		14,000		14,001	14,001	14,001
460 Non-Consumable Items	1,762	-		4,000		2,500	2,500	2,500
470 Computer Software	2,597	1,202		1,500		1,500	1,500	1,500
640 Dues and Fees	6,417	7,050		6,000		6,000	6,000	6,000
650 Insurance and Judgements	-	73,205		-		-	-	-
<b>Total Executive Administration Services</b>	<b>471,928</b>	<b>542,433</b>	<b>2.50</b>	<b>684,136</b>	<b>2.50</b>	<b>761,100</b>	<b>761,100</b>	<b>761,100</b>
<b>2520 - Fiscal Services</b>								
112 Classified Salaries	113,287	110,382	2.00	142,889	1.80	126,861	126,861	126,861
113 Administrators	185,078	161,082	1.00	165,447	1.00	171,241	171,241	171,241
114 Managerial - Classified	73,939	71,429	1.00	76,276	1.00	78,927	78,927	78,927
130 Additional Salary	-	16,611		12,000		12,000	12,000	12,000
210 Public Employees Retirement System	116,909	112,365		147,360		138,295	138,295	138,295
220 Social Security Administration	26,964	26,915		30,341		29,761	29,761	29,761
230 Other Required Payroll Costs	3,957	4,018		4,714		4,366	4,366	4,366
240 Contractual Employee Benefits	36,714	30,653		36,927		49,057	49,057	49,057
310 Instructional, Professional and Technical Services	-	-		2,650		1,850	1,850	1,850
320 Property Services	2,028	2,100		3,500		2,834	2,834	2,834
340 Travel	1,851	525		3,000		5,800	5,800	5,800
350 Communication	4,265	3,883		4,800		4,800	4,800	4,800
380 Non-Instructional Professional and Technical Services	1,615	15,763		-		15,000	15,000	15,000
410 Consumable Supplies and Materials	2,551	1,576		2,015		2,501	2,501	2,501
460 Non-Consumable Items	389	-		500		500	500	500
470 Computer Software	15,577	18,450		41,630		38,000	38,000	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	6,000	6,000
<b>Total Fiscal Services</b>	<b>591,614</b>	<b>582,272</b>	<b>4.00</b>	<b>680,049</b>	<b>3.80</b>	<b>687,794</b>	<b>687,794</b>	<b>687,794</b>
<b>2540 - Operation and Maintenance of Plant Services</b>								
112 Classified Salaries	121,326	120,843	2.50	130,291	2.50	141,638	141,638	141,638
113 Administrators	119,524	128,488	1.00	132,985	1.00	137,659	137,659	137,659
114 Managerial - Classified	17,295	14,022	-	-	-	-	-	-
124 Temporary - Classified	5,919	9,119	-	-	-	-	-	-
130 Additional Salary	-	10,294				22,000	22,000	22,000
210 Public Employees Retirement System	77,561	81,610		94,200		102,742	102,742	102,742
220 Social Security Administration	20,793	22,229		20,141		23,049	23,049	23,049
230 Other Required Payroll Costs	15,169	16,615		9,648		14,734	14,734	14,734
240 Contractual Employee Benefits	55,291	55,562		53,068		34,912	34,912	34,912
310 Instructional, Professional and Technical Services	965	400		400		400	400	400
320 Property Services	274,060	320,582		344,900		341,184	341,184	341,184
340 Travel	12	-		500		500	500	500
350 Communication	8,298	7,171		8,150		9,650	9,650	9,650
380 Non-Instructional Professional and Technical Services	146,852	102,380		61,400		110,000	110,000	110,000
410 Consumable Supplies and Materials	36,887	40,286		53,500		50,500	50,500	50,500
460 Non-Consumable Items	26,255	3,386		22,500		15,000	15,000	15,000
470 Computer Software	1,091	623		1,000		1,200	1,200	1,200
540 Depreciable Equipment	-	7,775				-	-	-
640 Dues and Fees	59	1,605		700		700	700	700
650 Insurance and Judgements	77,490	80,164		90,000		95,283	95,283	95,283
<b>Total Operation and Maintenance of Plant Services</b>	<b>1,004,847</b>	<b>1,023,154</b>	<b>3.50</b>	<b>1,023,383</b>	<b>3.50</b>	<b>1,101,151</b>	<b>1,101,151</b>	<b>1,101,151</b>
<b>2570 - Internal Services</b>								
112 Classified Salaries	33,844	35,437	0.80	34,536	0.60	28,056	28,056	28,056
210 Public Employees Retirement System	9,846	10,393		12,357		9,567	9,567	9,567
220 Social Security Administration	2,589	2,711		2,642		2,146	2,146	2,146
230 Other Required Payroll Costs	3,083	3,227		3,181		2,657	2,657	2,657
240 Contractual Employee Benefits	7,996	8,260		8,450		8,841	8,841	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	8,373	8,373
350 Communication	463	386		600		600	600	600
410 Consumable Supplies and Materials	3,041	3,118		200		4,358	4,358	4,358
470 Computer Software	56	167		200		200	200	200
<b>Total Internal Services</b>	<b>63,615</b>	<b>66,500</b>	<b>0.80</b>	<b>79,200</b>	<b>0.60</b>	<b>64,800</b>	<b>64,800</b>	<b>64,800</b>
<b>2630 - Information Services</b>								
124 Temporary - Classified	788	-	-	-	-	-	-	-
210 Public Employees Retirement System	145	-	-	-	-	-	-	-
220 Social Security Administration	60	-	-	-	-	-	-	-
230 Other Required Payroll Costs	9	-	-	-	-	-	-	-
<b>Total Information Services</b>	<b>1,002</b>							
<b>2640 - Staff Services</b>								
112 Classified Salaries	-	74,481	2.09	114,464	1.13	51,923	51,923	51,923
113 Administrators	181,517	157,494	1.00	160,628	1.00	171,241	171,241	171,241
114 Managerial - Classified	197,182	94,961	1.00	91,873	2.00	174,781	174,781	174,781
124 Temporary - Classified	3,963	1,230	-	-	-	-	-	-
130 Additional Salary	-	6,043		12,000		6,000	6,000	6,000
210 Public Employees Retirement System	104,945	103,740		143,623		146,214	146,214	146,214
220 Social Security Administration	28,236	25,462		28,991		30,902	30,902	30,902
230 Other Required Payroll Costs	14,609	97,863		54,512		29,535	29,535	29,535
240 Contractual Employee Benefits	75,737	38,905		39,827		51,410	51,410	51,410
310 Instructional, Professional and Technical Services	12,416	199		2,501		3,027	3,027	3,027
320 Property Services	2,031	2,100		4,300		2,291	2,291	2,291
340 Travel	3,783	2,164		3,350		2,150	2,150	2,150
350 Communication	21,281	3,416		3,300		4,000	4,000	4,000
380 Non-Instructional Professional and Technical Services	98,066	157,395		115,750		72,750	72,750	72,750
390 Other General Professional and Technological Services	3,645	6,836		5,000		7,500	7,500	7,500
410 Consumable Supplies and Materials	6,162	1,179		1,000		2,001	2,001	2,001
440 Periodicals	250	-		-		-	-	-
460 Non-Consumable Items	10,083	1,029		200		500	500	500
470 Computer Software	31,826	45,157		55,000		40,000	40,000	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	8,500	8,500
<b>Total Staff Services</b>		<b>806,239</b>	<b>839,634</b>	<b>4.09</b>	<b>844,319</b>	<b>4.13</b>	<b>804,724</b>	<b>804,724</b>	<b>804,724</b>
<b>2660 - Technology Services</b>									
112	Classified Salaries	533,781	588,860	6.50	651,244	6.00	605,578	605,578	605,578
113	Administrators	151,929	161,082	1.00	165,447	1.20	207,201	207,201	207,201
114	Managerial - Classified	75,025	84,183	1.00	87,129	2.00	219,913	219,913	219,913
130	Additional Salary	-	3,500		6,638		1,200	1,200	1,200
210	Public Employees Retirement System	222,300	229,193		332,051		360,265	360,265	360,265
220	Social Security Administration	56,692	62,673		69,650		79,093	79,093	79,093
230	Other Required Payroll Costs	11,697	9,316		14,304		10,892	10,892	10,892
240	Contractual Employee Benefits	138,598	134,480		139,141		167,230	167,230	167,230
310	Instructional, Professional and Technical Services	2,116	5,753		9,000		5,000	5,000	5,000
320	Property Services	91,302	15,115		52,200		14,615	14,615	14,615
340	Travel	6,434	7,997		7,350		6,100	6,100	6,100
350	Communication	318,525	281,747		355,750		353,600	353,600	353,600
380	Non-Instructional Professional and Technical Services	9,435	53,428		26,000		32,500	32,500	32,500
410	Consumable Supplies and Materials	2,420	1,849		4,613		3,501	3,501	3,501
460	Non-Consumable Items	2,839	6,462		12,500		6,000	6,000	6,000
470	Computer Software	67,034	177,681		169,016		133,476	133,476	133,476
480	Computer Hardware	3,218	2,335		4,500		4,563	4,563	4,563
610	Redemption of Principal	10,113	12,851		10,684		42,717	42,717	42,717
621	Regular Interest	870	589		299		1,672	1,672	1,672
640	Dues and Fees	4,809	4,660		6,500		5,500	5,500	5,500
<b>Total Technology Services</b>		<b>1,709,135</b>	<b>1,843,754</b>	<b>8.50</b>	<b>2,124,016</b>	<b>9.20</b>	<b>2,260,614</b>	<b>2,260,614</b>	<b>2,260,614</b>
<b>2680 - Interpretation and Translation Services</b>									
310	Instructional, Professional and Technical Services	1,798,500	1,688,244		2,220,000		2,500,000	2,500,000	2,500,000
<b>Total Interpretation and Translation Services</b>		<b>1,798,500</b>	<b>1,688,244</b>	<b>-</b>	<b>2,220,000</b>	<b>-</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>2690 - Other Support Services - Central</b>									
320	Property Services	10,669	10,100		2,100		-	-	-
350	Communication	-	900		1,000		2,000	2,000	2,000
380	Non-Instructional Professional and Technical Services	-	1,956		2,500		900	900	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	7,500	7,500
<b>Total Other Support Services - Central</b>	<b>16,451</b>	<b>17,287</b>	<b>-</b>	<b>13,100</b>	<b>-</b>	<b>10,400</b>	<b>10,400</b>	<b>10,400</b>
<b>2700 - Supplemental Retirement Program</b>								
240 Contractual Employee Benefits	5,380	36,384		9,120		6,960	6,960	6,960
<b>Total Supplemental Retirement Program</b>	<b>5,380</b>	<b>36,384</b>	<b>-</b>	<b>9,120</b>	<b>-</b>	<b>6,960</b>	<b>6,960</b>	<b>6,960</b>
<b>Total Support Services</b>	<b>11,101,481</b>	<b>11,672,933</b>	<b>59.70</b>	<b>14,928,394</b>	<b>56.62</b>	<b>14,886,891</b>	<b>14,886,891</b>	<b>14,886,891</b>
<b>5200 - Transfers of Funds</b>								
710 Fund Modifications	448,198	449,713		452,500		315,839	315,839	315,839
<b>Total Transfers of Funds</b>	<b>448,198</b>	<b>449,713</b>	<b>-</b>	<b>452,500</b>		<b>315,839</b>	<b>315,839</b>	<b>315,839</b>
<b>5300 - Apportionment of Funds by ESD</b>								
720 Transits	3,597,999	3,577,566		4,010,894		2,348,007	2,348,007	2,348,007
<b>Total Apportionment of Funds by ESD</b>	<b>3,597,999</b>	<b>3,577,566</b>	<b>-</b>	<b>4,010,894</b>		<b>2,348,007</b>	<b>2,348,007</b>	<b>2,348,007</b>
<b>Total Other Uses</b>	<b>4,046,197</b>	<b>4,027,279</b>	<b>-</b>	<b>4,463,394</b>		<b>2,663,846</b>	<b>2,663,846</b>	<b>2,663,846</b>
<b>6000 - Contingencies</b>								
810 Planned Reserve	-	-		650,000		2,234,228	2,234,228	2,234,228
<b>Total Contingencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>650,000</b>		<b>2,234,228</b>	<b>2,234,228</b>	<b>2,234,228</b>
<b>7000 - Unappropriated Ending Fund Balance</b>								
820 Reserved for Next Year	-	-		1,833,453		1,509,614	1,509,614	1,509,614
<b>Total Unappropriated Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,833,453</b>		<b>1,509,614</b>	<b>1,509,614</b>	<b>1,509,614</b>
<b>TOTAL REQUIREMENTS</b>	<b>28,067,119</b>	<b>28,665,396</b>	<b>215.29</b>	<b>36,038,990</b>	<b>223.02</b>	<b>36,682,429</b>	<b>36,682,429</b>	<b>36,682,429</b>

# General Fund

## Requirements by Service Area

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>Programs for Children with Special Needs</b>								
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	16,152,000	16,152,000
Lane School Placements	2,376,400	2,109,594	17.93	2,161,500	19.75	2,339,200	2,339,200	2,339,200
Behavior Disorder Consultants	404,053	109,419	0.95	148,500	1.44	252,275	252,275	252,275
School Psychologists	262,746	269,575	2.90	504,000	3.08	463,854	463,854	463,854
Speech Language Pathologists	572,475	587,476	7.15	1,085,000	4.11	602,400	602,400	602,400
Augmentative Communication	230,265	185,480	1.45	256,000	1.55	264,000	264,000	264,000
Direction Service	60,827	87,347	-	86,948	-	51,855	51,855	51,855
Nursing Services	24,425	108,712	0.85	136,000	0.56	86,622	86,622	86,622
Other Contracted Services	2,076,718	2,072,851	-	2,220,000	1.03	2,645,805	2,645,805	2,645,805
<b>Total Programs for Children with Special Needs</b>	<b>18,622,870</b>	<b>18,603,147</b>	<b>185.79</b>	<b>22,028,376</b>	<b>193.52</b>	<b>22,858,011</b>	<b>22,858,011</b>	<b>22,858,011</b>
<b>Technology Support</b>								
Technology Services	1,222,571	1,301,809	4.50	1,487,160	4.70	1,530,000	1,530,000	1,530,000
Application Hosting and Management	-	-	-	13,416	-	8,476	8,476	8,476
<b>Total Technology Support</b>	<b>1,222,571</b>	<b>1,301,809</b>	<b>4.50</b>	<b>1,500,576</b>	<b>4.70</b>	<b>1,538,476</b>	<b>1,538,476</b>	<b>1,538,476</b>
<b>School Improvement Services</b>								
School Improvement Services	407,420	404,828	4.41	900,025	4.28	865,000	865,000	865,000
Innovation/Special Projects	-	-	-	-	-	12,750	12,750	12,750
Promise Programs	82,348	64,875	0.25	81,352	0.25	90,000	90,000	90,000
Lane Career Academy	-	-	2.00	306,490	2.00	360,000	360,000	360,000
Career and Technical Education	188,622	179,346	1.50	224,200	1.65	209,000	209,000	209,000
Library Services	87,208	117,628	1.00	124,135	1.00	122,249	122,249	122,249
Professional Development	95,673	252,036	-	-	-	-	-	-
<b>School Improvement Services</b>	<b>861,271</b>	<b>1,018,712</b>	<b>9.16</b>	<b>1,636,202</b>	<b>9.18</b>	<b>1,658,999</b>	<b>1,658,999</b>	<b>1,658,999</b>
<b>Administrative and Support Services</b>								
Home Schooling	27,312	33,215	0.30	39,424	0.30	37,521	37,521	37,521
Attendance and Truancy Services	4,208	5,164	-	-	-	-	-	-
Connected Lane County	70,000	76,300	-	76,300	-	80,000	80,000	80,000
Substitute List Subscription	-	-	0.09	9,266	0.13	14,526	14,526	14,526
Courier Services	63,615	66,500	0.80	79,200	0.60	64,800	64,800	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	-	-	-	-	-	-	-
<b>Total Administrative and Support Services</b>	<b>193,286</b>	<b>208,329</b>	<b>1.19</b>	<b>204,190</b>	<b>1.03</b>	<b>196,847</b>	<b>196,847</b>	<b>196,847</b>
Administration	3,569,121	3,955,832	14.65	4,175,299	14.60	4,338,247	4,338,247	4,338,247
Transits to Districts	3,597,999	3,577,566	-	4,010,894	-	2,348,007	2,348,007	2,348,007
Contingencies	-	-	-	650,000	-	2,234,228	2,234,228	2,234,228
Unappropriated Ending Fund Balance	-	-	-	1,833,453	-	1,509,614	1,509,614	1,509,614
<b>TOTAL REQUIREMENTS</b>	<b>28,067,119</b>	<b>28,665,396</b>	<b>215.29</b>	<b>36,038,990</b>	<b>223.02</b>	<b>36,682,429</b>	<b>36,682,429</b>	<b>36,682,429</b>

# General Fund

## Requirements by Cost Center

	2023-24	2024-25	2025-26		2026-27 Budget			
	Actual	Actual	FTE	Budget	FTE	Proposed	Approved	Adopted
<b>Core Services</b>								
110 Technology Services	1,222,571	1,301,809	4.50	1,487,160	4.70	1,530,000	1,530,000	1,530,000
224 School Improvement Services	407,420	404,828	4.41	900,025	4.28	865,000	865,000	865,000
225 Lane Career Academy	-	-	2.00	306,490	2.00	360,000	360,000	360,000
330 Life Skills Program	-	-	-	100,000	-	100,000	100,000	100,000
510 Innovation/Special Projects	123,540	183,869	-	123,923	-	12,750	12,750	12,750
515 Promise Programs	82,348	64,875	0.25	81,352	0.25	90,000	90,000	90,000
520 Connected Lane County	70,000	76,300	-	76,300	-	80,000	80,000	80,000
<b>Total Core Services</b>	<b>1,905,878</b>	<b>2,031,682</b>	<b>11.16</b>	<b>3,075,250</b>	<b>11.23</b>	<b>3,037,750</b>	<b>3,037,750</b>	<b>3,037,750</b>
<b>Menu Services</b>								
016 Central Services	-	-	-	93,402	-	-	-	-
017 Facilities - Westmoreland	318,629	275,934	1.35	308,726	1.70	382,858	382,858	382,858
226 Career and Technical Education	188,622	179,346	1.50	192,766	1.65	209,000	209,000	209,000
300 Special Education Direction	399,543	396,995	4.90	895,324	5.20	968,523	968,523	968,523
330 Life Skills Program	11,208,825	11,604,229	126.88	11,931,053	138.01	13,705,291	13,705,291	13,705,291
335 Intensive Services Program - Behavior	815,533	836,775	8.03	753,224	9.30	652,700	652,700	652,700
340 Intensive Services Program - Medical	-	-	15.33	1,706,149	9.75	745,000	745,000	745,000
360 Lane School Program	2,125,291	1,884,484	16.41	1,845,155	18.11	1,994,940	1,994,940	1,994,940
380 Direction Service	60,827	87,347	-	86,948	-	51,855	51,855	51,855
385 Augmentative Communication Services	230,265	185,480	1.40	228,667	1.50	254,315	254,315	254,315
390 District Assigned Staffing	1,263,699	1,075,181	11.50	1,776,970	8.95	1,361,567	1,361,567	1,361,567
395 Other Contracted Services	2,059,593	2,072,851	-	2,220,000	1.00	2,640,962	2,640,962	2,640,962
400 Substitute List Subscription	-	-	0.09	9,266	0.13	14,526	14,526	14,526
410 Courier Services	63,615	66,500	0.80	76,726	0.60	64,800	64,800	64,800
430 Attendance and Truancy Services	4,208	5,164	-	-	-	-	-	-
450 Application Hosting and Management	-	-	-	13,416	-	8,476	8,476	8,476
500 Library Services	87,208	117,628	1.00	116,878	1.00	122,249	122,249	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	2,348,007	2,348,007
<b>Total Menu Services</b>	<b>22,537,657</b>	<b>22,617,516</b>	<b>189.17</b>	<b>26,265,564</b>	<b>196.89</b>	<b>25,525,069</b>	<b>25,525,069</b>	<b>25,525,069</b>
<b>Administration</b>								
010 Board of Education	391,437	414,663	-	371,825	-	521,059	521,059	521,059
011 Office of Superintendent	487,404	552,415	2.50	684,136	2.50	762,100	762,100	762,100
012 Human Resources	813,818	864,396	3.00	737,990	3.00	719,782	719,782	719,782
013 Business Services	591,614	582,272	4.00	680,049	3.80	687,794	687,794	687,794
014 Facilities - Main Campus	915,577	975,392	2.00	955,354	1.80	854,132	854,132	854,132
015 Technology Services	566,335	534,540	3.00	587,558	3.50	668,591	668,591	668,591
017 Facilities - Westmoreland	-	-	0.15	34,304	-	-	-	-
019 Central Services	(169,913)	59,305	-	124,083	-	124,789	124,789	124,789
080 Home Schooling	27,312	33,215	0.30	39,424	0.30	37,521	37,521	37,521
<b>Total Administration</b>	<b>3,623,583</b>	<b>4,016,198</b>	<b>14.95</b>	<b>4,214,723</b>	<b>14.90</b>	<b>4,375,768</b>	<b>4,375,768</b>	<b>4,375,768</b>
<b>Contingencies</b>	-	-		<b>650,000</b>		<b>2,234,228</b>	<b>2,234,228</b>	<b>2,234,228</b>
<b>Unappropriated Ending Fund Balance</b>	-	-		<b>1,833,453</b>		<b>1,509,614</b>	<b>1,509,614</b>	<b>1,509,614</b>
<b>TOTAL REQUIREMENTS</b>	<b>28,067,119</b>	<b>28,665,396</b>	<b>215.29</b>	<b>36,038,990</b>	<b>223.02</b>	<b>36,682,429</b>	<b>36,682,429</b>	<b>36,682,429</b>



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## Special Revenue Fund

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



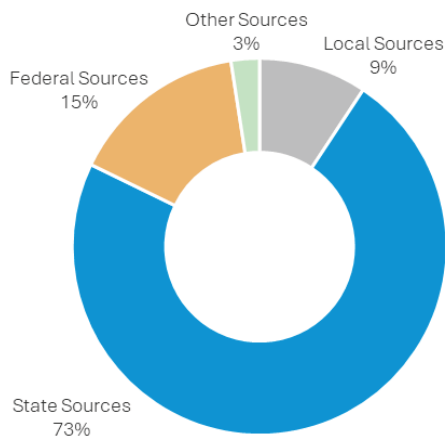
*Career Technical Education (CTE) helps high school students across Lane County connect their passions to real careers. Through CTE programs, students take high-quality, hands-on classes linked to career pathways; earn industry credentials and college credit; and gain real-world experience through partnerships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

# Special Revenue Fund

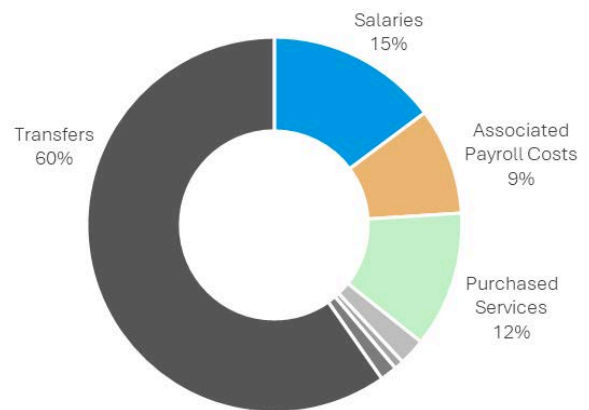
## Summary of Resources and Requirements

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

**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
<b>1000 - Revenue from Local Sources</b>								
1920 Contributions, Donations, and General Fundraising from Private Sources	81,010	618,265		625,000		135,000	135,000	135,000
1940 Services Provided Other Local Education Agencies	2,884,067	3,239,780		3,375,000		3,460,000	3,460,000	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	410,000	410,000
<b>Total Revenue from Local Sources</b>	<b>3,182,225</b>	<b>4,732,489</b>		<b>4,112,000</b>		<b>4,005,000</b>	<b>4,005,000</b>	<b>4,005,000</b>
<b>3000 - Revenue from State Sources</b>								
3299 Other Restricted Grants-in-aid	21,354,968	31,013,007		28,486,998		31,302,251	31,302,251	31,302,251
<b>Total Revenue from State Sources</b>	<b>21,354,968</b>	<b>31,013,007</b>		<b>28,486,998</b>		<b>31,302,251</b>	<b>31,302,251</b>	<b>31,302,251</b>
<b>4000 - Revenue from Federal Sources</b>								
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	6,510,009	6,510,009
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	150,644	56,289		95,000		90,000	90,000	90,000
<b>Total Revenue from Federal Sources</b>	<b>8,302,803</b>	<b>10,384,474</b>		<b>8,455,500</b>		<b>6,600,009</b>	<b>6,600,009</b>	<b>6,600,009</b>
<b>5000 - Revenue from Other Sources</b>								
5200 Interfund Transfers	163,198	167,213		177,500		180,000	180,000	180,000
5400 Beginning Fund Balances	1,166,079	570,944		323,000		875,000	875,000	875,000
<b>Total Revenue from Other Sources</b>	<b>1,329,276</b>	<b>738,157</b>		<b>500,500</b>		<b>1,055,000</b>	<b>1,055,000</b>	<b>1,055,000</b>
<b>TOTAL RESOURCES</b>	<b>34,169,272</b>	<b>46,868,127</b>		<b>41,554,998</b>		<b>42,962,260</b>	<b>42,962,260</b>	<b>42,962,260</b>

# Special Revenue Fund

## Requirements by Object

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<b>100 - Salaries</b>								
111 Licensed Salaries	2,780,904	2,796,795	30.60	2,852,751	24.20	2,533,342	2,533,342	2,533,342
112 Classified Salaries	2,741,833	2,624,028	44.08	2,693,948	40.26	2,714,720	2,714,720	2,714,720
113 Administrators	847,717	924,231	4.60	707,343	5.48	880,148	880,148	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	112,630	112,630
124 Temporary - Classified	71,137	72,242	-	100,000	-	39,392	39,392	39,392
130 Additional Salary	11,450	312,364	-	153,735	-	82,697	82,697	82,697
<b>Total Salaries</b>	<b>6,974,667</b>	<b>7,028,392</b>	<b>79.38</b>	<b>6,715,848</b>	<b>69.93</b>	<b>6,362,929</b>	<b>6,362,929</b>	<b>6,362,929</b>
<b>200 - Associated Payroll Costs</b>								
210 Public Employees Retirement System	2,012,313	2,053,015		2,457,575		2,221,612	2,221,612	2,221,612
220 Social Security Administration	524,645	524,957		513,762		490,589	490,589	490,589
230 Other Required Payroll Costs	82,001	82,443		101,626		70,868	70,868	70,868
240 Contractual Employee Benefits	1,293,242	1,238,546		1,270,471		1,162,469	1,162,469	1,162,469
<b>Total Associated Payroll Costs</b>	<b>3,912,201</b>	<b>3,898,961</b>		<b>4,343,435</b>		<b>3,945,538</b>	<b>3,945,538</b>	<b>3,945,538</b>
<b>300 - Purchased Services</b>								
310 Instructional, Professional and Technical Services	1,696,363	1,883,662		4,741,643		3,008,689	3,008,689	3,008,689
320 Property Services	65,350	131,088		81,000		79,129	79,129	79,129
330 Student Transportation Services	88,036	70,345		-		119,256	119,256	119,256
340 Travel	228,293	222,550		176,350		204,610	204,610	204,610
350 Communication	128,370	98,386		48,145		55,350	55,350	55,350
374 Other Tuition	193,599	284,339		292,721		224,830	224,830	224,830
380 Non-Instructional Professional and Technical Services	932,282	1,474,242		852,150		1,341,203	1,341,203	1,341,203
<b>Total Purchased Services</b>	<b>3,332,292</b>	<b>4,164,611</b>		<b>6,192,008</b>		<b>5,033,067</b>	<b>5,033,067</b>	<b>5,033,067</b>
<b>400 - Supplies and Materials</b>								
410 Consumable Supplies and Materials	578,483	1,877,731		448,569		662,697	662,697	662,697
420 Textbooks	11,852	5,875		10,000		8,500	8,500	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	63,300	63,300
470 Computer Software	290,171	154,577		138,010		202,610	202,610	202,610
480 Computer Hardware	67,584	78,134		35,000		55,000	55,000	55,000
<b>Total Supplies and Materials</b>	<b>1,113,559</b>	<b>2,140,120</b>		<b>690,578</b>		<b>992,107</b>	<b>992,107</b>	<b>992,107</b>
<b>500 - Capital Outlay</b>								
540 Depreciable Equipment	249,201	89,068		-		-	-	-
550 Depreciable Technology	654,615	-		280,000		350,000	350,000	350,000
590 Other Capital Outlay	77,690	-		-		-	-	-
<b>Total Capital Outlay</b>	<b>981,506</b>	<b>89,068</b>		<b>280,000</b>		<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>600 - Other Objects</b>								
640 Dues and Fees	32,044	57,523		45,300		15,500	15,500	15,500
690 Grant Indirect Charges	812,985	787,627		739,556		606,407	606,407	606,407
<b>Total Other Objects</b>	<b>845,029</b>	<b>845,150</b>	<b>-</b>	<b>784,856</b>		<b>621,907</b>	<b>621,907</b>	<b>621,907</b>
<b>700 - Transfers</b>								
710 Fund Modifications	-	2,500		-		-	-	-
720 Transits	16,439,074	27,674,434		22,548,273		25,656,712	25,656,712	25,656,712
<b>Total Transfers</b>	<b>16,439,074</b>	<b>27,676,934</b>		<b>22,548,273</b>		<b>25,656,712</b>	<b>25,656,712</b>	<b>25,656,712</b>
<b>TOTAL REQUIREMENTS</b>	<b>33,598,328</b>	<b>45,843,234</b>	<b>79.38</b>	<b>41,554,998</b>	<b>69.93</b>	<b>42,962,260</b>	<b>42,962,260</b>	<b>42,962,260</b>

# Special Revenue Fund

## Requirements by Function

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<b>1000 - Instruction</b>								
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	1,300,798	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	1,330,685	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	312,687	312,687
1294 Youth Corrections Education	419,884	450,763	3.00	563,237	3.00	585,557	585,557	585,557
1400 Summer School Programs	33,002	42,778	0.05	-	-	-	-	-
<b>Total Instruction</b>	<b>3,252,258</b>	<b>2,835,027</b>	<b>18.95</b>	<b>3,739,197</b>	<b>12.90</b>	<b>3,529,726</b>	<b>3,529,726</b>	<b>3,529,726</b>
<b>2000 - Support Services</b>								
2110 Attendance and Social Work Services	814,781	549,421	4.61	906,956	4.13	589,637	589,637	589,637
2120 Guidance Services	1,029,380	208,775	1.50	239,188	0.43	76,571	76,571	76,571
2130 Health Services	54,230	125	-	43,183	-	43,000	43,000	43,000
2140 Psychological Services	-	5,710	-	-	-	-	-	-
2150 Speech Pathology and Audiology Services	-	-	0.50	2,726	-	2,800	2,800	2,800
2190 Service Direction, Student Support Services	178,619	426,547	1.30	411,867	2.05	579,380	579,380	579,380
2210 Improvement of Instruction Services	4,586,035	7,429,327	15.37	6,501,401	15.33	5,126,998	5,126,998	5,126,998
2240 Instructional Staff Development	3,409,294	3,394,758	8.75	3,519,152	8.08	3,476,679	3,476,679	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	117,756	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	38,000	38,000
2660 Technology Services	830,656	192,436	-	399,202	-	470,000	470,000	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	3,160,000	3,160,000
<b>Total Support Services</b>	<b>13,847,033</b>	<b>15,226,167</b>	<b>60.43</b>	<b>15,187,528</b>	<b>57.03</b>	<b>13,680,821</b>	<b>13,680,821</b>	<b>13,680,821</b>
<b>3000 - Enterprise and Community Services</b>								
3100 Food Services	59,963	91,404	-	80,000	-	95,000	95,000	95,000
<b>Total Enterprise and Community Services</b>	<b>59,963</b>	<b>91,404</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
<b>5000 - Other Uses</b>								
5200 Transfers of Funds	-	2,500		-		-	-	-
5300 Apportionment of Funds by ESD	16,439,074	27,688,136		22,548,273		25,656,712	25,656,712	25,656,712
<b>Total Other Uses</b>	<b>16,439,074</b>	<b>27,690,636</b>	<b>-</b>	<b>22,548,273</b>	<b>-</b>	<b>25,656,712</b>	<b>25,656,712</b>	<b>25,656,712</b>
<b>TOTAL REQUIREMENTS</b>	<b>33,598,328</b>	<b>45,843,234</b>	<b>79.38</b>	<b>41,554,998</b>	<b>69.93</b>	<b>42,962,260</b>	<b>42,962,260</b>	<b>42,962,260</b>

# Special Revenue Fund

## Requirements by Function / Object

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

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<b>1250 - Less Restrictive Programs for Students with Disabilities</b>								
111 Licensed Salaries	751,936	692,061	9.00	657,534	8.00	736,718	736,718	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	260,447	260,447
220 Social Security Administration	58,278	52,656		49,191		56,359	56,359	56,359
230 Other Required Payroll Costs	9,013	8,275		6,443		8,222	8,222	8,222
240 Contractual Employee Benefits	161,043	161,063		140,039		158,932	158,932	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	10,000	10,000
350 Communication	8,958	7,441		12,550		14,250	14,250	14,250
380 Non-Instructional Professional and Technical Services	-	18,722		-		-	-	-
410 Consumable Supplies and Materials	1,986	1,015		24,662		13,200	13,200	13,200
460 Non-Consumable Items	38,081	2,280		19,000		5,000	5,000	5,000
470 Computer Software	4,742	4,002		4,745		3,600	3,600	3,600
480 Computer Hardware	4,379	-		-		-	-	-
640 Dues and Fees	96	-		-		-	-	-
690 Grant Indirect Charges	172,417	74,830		110,285		63,957	63,957	63,957
<b>Total Less Restrictive Programs for Students with Disabilities</b>	<b>1,582,246</b>	<b>1,269,000</b>	<b>9.00</b>	<b>1,275,382</b>	<b>8.00</b>	<b>1,330,685</b>	<b>1,330,685</b>	<b>1,330,685</b>
<b>1280 - Alternative Education</b>								
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		-	-	-	-
<b>Total Alternative Education</b>	<b>6,261</b>	<b>180,090</b>	<b>-</b>	<b>37,647</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1293 - Migrant Education</b>									
112 Classified Salaries	91,821	47,775	0.50	276,582	0.50	45,084	45,084	45,084	45,084
113 Administrators	91,481	-	0.30	24,121	-	-	-	-	-
123 Temporary - Licensed	103,035	92,483	-	94,592	-	88,330	88,330	88,330	88,330
124 Temporary - Classified	40,205	34,890	-	33,381	-	36,152	36,152	36,152	36,152
130 Additional Salary	-	1,265		742		867	867	867	867
210 Public Employees Retirement System	80,527	34,892		55,441		58,117	58,117	58,117	58,117
220 Social Security Administration	24,763	13,371		14,518		13,038	13,038	13,038	13,038
230 Other Required Payroll Costs	4,358	2,070		2,350		1,851	1,851	1,851	1,851
240 Contractual Employee Benefits	26,786	7,854		9,008		4,501	4,501	4,501	4,501
310 Instructional, Professional and Technical Services	32,099	15,268		16,993		-	-	-	-
320 Property Services	15,612	4,500		6,200		373	373	373	373
330 Student Transportation Services	84,355	2,416		-		-	-	-	-
340 Travel	20,007	661		584		500	500	500	500
350 Communication	15,696	8,084		9,821		6,500	6,500	6,500	6,500
380 Non-Instructional Professional and Technical Services	4,782	11,891		34,262		25,000	25,000	25,000	25,000
410 Consumable Supplies and Materials	18,439	16,241		74,746		25,130	25,130	25,130	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	7,244	7,244	7,244
<b>Total Migrant Education</b>	<b>674,918</b>	<b>303,016</b>	<b>0.80</b>	<b>664,723</b>	<b>0.50</b>	<b>312,687</b>	<b>312,687</b>	<b>312,687</b>	<b>312,687</b>
<b>1294 - Youth Corrections Education</b>									
111 Licensed Salaries	252,949	247,736	3.00	276,355	3.00	326,152	326,152	326,152	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	6,000	6,000	
210 Public Employees Retirement System	77,683	83,252		104,175		117,101	117,101	117,101	
220 Social Security Administration	19,718	21,052		21,600		25,410	25,410	25,410	
230 Other Required Payroll Costs	2,960	3,207		3,333		3,706	3,706	3,706	
240 Contractual Employee Benefits	49,138	42,623		45,936		46,192	46,192	46,192	
310 Instructional, Professional and Technical Services	-	-		44,618		11,336	11,336	11,336	
320 Property Services	711	700		3,700		3,356	3,356	3,356	
340 Travel	3	624		-		500	500	500	
350 Communication	624	-		-		-	-	-	
410 Consumable Supplies and Materials	4,809	177		19,598		24,805	24,805	24,805	
460 Non-Consumable Items	741	259		2,423		-	-	-	
470 Computer Software	712	2,035		28,000		16,000	16,000	16,000	
480 Computer Hardware	274	20,357		6,500		4,000	4,000	4,000	
640 Dues and Fees	-	13		1,000		1,000	1,000	1,000	
690 Grant Indirect Charges	9,561	2,946		-		-	-	-	
<b>Total Youth Corrections Education</b>	<b>419,884</b>	<b>450,763</b>	<b>3.00</b>	<b>563,237</b>	<b>3.00</b>	<b>585,557</b>	<b>585,557</b>	<b>585,557</b>	
<b>1400 - Summer School Programs</b>									
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		-	-	-	-	-	
<b>Total Summer School Programs</b>	<b>33,002</b>	<b>42,778</b>	<b>0.05</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<b>Total Instruction</b>	<b>3,252,258</b>	<b>2,835,027</b>	<b>18.95</b>	<b>3,739,197</b>	<b>12.90</b>	<b>3,529,726</b>	<b>3,529,726</b>	<b>3,529,726</b>
<b>2110 - Attendance and Social Work Services</b>								
111 Licensed Salaries	43,797	6,809	-	-	-	-	-	-
112 Classified Salaries	375,577	279,693	4.61	438,221	4.13	279,747	279,747	279,747
123 Temporary - Licensed	19,309	-	-	-	-	-	-	-
130 Additional Salary	-	15,145	-	2,912	-	5,270	5,270	5,270
210 Public Employees Retirement System	129,298	89,700	-	159,948	-	98,359	98,359	98,359
220 Social Security Administration	32,617	22,617	-	33,485	-	21,804	21,804	21,804
230 Other Required Payroll Costs	5,105	3,484	-	8,502	-	3,249	3,249	3,249
240 Contractual Employee Benefits	84,263	68,076	-	90,429	-	76,913	76,913	76,913
310 Instructional, Professional and Technical Services	1,483	-	-	11,800	-	3,000	3,000	3,000
320 Property Services	14,156	18,204	-	6,609	-	18,076	18,076	18,076
340 Travel	6,540	369	-	2,000	-	-	-	-
350 Communication	5,257	5,421	-	13,225	-	1,100	1,100	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	10,200	10,200
420 Textbooks	583	-	-	-	-	-	-	-
470 Computer Software	9,599	8,865	-	13,500	-	200	200	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	71,718	71,718
<b>Total Attendance and Social Work Services</b>	<b>814,781</b>	<b>549,421</b>	<b>4.61</b>	<b>906,956</b>	<b>4.13</b>	<b>589,637</b>	<b>589,637</b>	<b>589,637</b>
<b>2120 - Guidance Services</b>								
111 Licensed Salaries	83,133	91,333	1.50	140,917	0.43	44,195	44,195	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	15,071	15,071
220 Social Security Administration	15,515	6,890	-	11,039	-	3,381	3,381	3,381
230 Other Required Payroll Costs	2,457	1,070	-	1,694	-	494	494	494
240 Contractual Employee Benefits	46,184	8,431	-	17,659	-	7,278	7,278	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	317	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	5,835	5,835
<b>Total Guidance Services</b>		<b>1,029,380</b>	<b>208,775</b>	<b>1.50</b>	<b>239,188</b>	<b>0.43</b>	<b>76,571</b>	<b>76,571</b>	<b>76,571</b>
<b>2130 - Health Services</b>									
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	40,000	40,000
410	Consumable Supplies and Materials	1,351	125		3,183		3,000	3,000	3,000
640	Dues and Fees	5,250	-		-		-	-	-
<b>Total Health Services</b>		<b>54,230</b>	<b>125</b>	<b>-</b>	<b>43,183</b>	<b>-</b>	<b>43,000</b>	<b>43,000</b>	<b>43,000</b>
<b>2140 - Psychological Services</b>									
380	Non-Instructional Professional and Technical Services	-	5,710		-		-	-	-
<b>Total Psychological Services</b>		<b>-</b>	<b>5,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2150 - Speech Pathology and Audiology Services</b>									
111	Licensed Salaries	-	-	0.50	-	-	-	-	-
410	Consumable Supplies and Materials	-	-		2,726		2,800	2,800	2,800
<b>Total Speech Pathology and Audiology Services</b>		<b>-</b>	<b>-</b>	<b>0.50</b>	<b>2,726</b>	<b>-</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<b>2190 - Service Direction, Student Support Services</b>								
112 Classified Salaries	-	-	0.50	-	0.30	16,605	16,605	16,605
113 Administrators	92,767	209,726	0.70	167,916	1.75	282,952	282,952	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	104,796	104,796
220 Social Security Administration	7,078	15,785		12,606		22,916	22,916	22,916
230 Other Required Payroll Costs	1,067	2,442		2,051		3,330	3,330	3,330
240 Contractual Employee Benefits	16,537	36,503		25,736		53,698	53,698	53,698
320 Property Services	4,290	-		11,100		6,636	6,636	6,636
340 Travel	912	7,160		5,000		6,000	6,000	6,000
350 Communication	537	-		-		-	-	-
380 Non-Instructional Professional and Technical Services	13,080	29,575		64,000		20,000	20,000	20,000
410 Consumable Supplies and Materials	-	-		-		1,627	1,627	1,627
460 Non-Consumable Items	-	1,647		2,000		2,000	2,000	2,000
470 Computer Software	232	237		1,500		2,500	2,500	2,500
640 Dues and Fees	-	570		1,000		1,000	1,000	1,000
690 Grant Indirect Charges	13,177	58,312		56,108		55,321	55,321	55,321
<b>Total Service Direction, Student Support Services</b>	<b>178,619</b>	<b>426,547</b>	<b>1.30</b>	<b>411,867</b>	<b>2.05</b>	<b>579,380</b>	<b>579,380</b>	<b>579,380</b>
<b>2210 - Improvement of Instruction Services</b>								
111 Licensed Salaries	876,168	1,014,343	7.00	704,171	7.58	876,599	876,599	876,599
112 Classified Salaries	326,049	408,221	6.47	460,246	5.80	403,425	403,425	403,425
113 Administrators	457,601	448,843	1.90	335,789	1.95	313,674	313,674	313,674
114 Managerial - Classified	63,761	10,235	-	-	-	-	-	-
123 Temporary - Licensed	36,970	70,948	-	64,657	-	24,300	24,300	24,300
124 Temporary - Classified	6,980	20,532	-	8,499	-	3,240	3,240	3,240
130 Additional Salary	-	46,397		32,198		37,560	37,560	37,560
210 Public Employees Retirement System	522,008	598,014		543,315		573,753	573,753	573,753
220 Social Security Administration	133,905	153,287		120,050		126,898	126,898	126,898
230 Other Required Payroll Costs	20,317	24,286		15,880		18,492	18,492	18,492
240 Contractual Employee Benefits	267,960	276,228		237,696		194,786	194,786	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	1,558,053	1,558,053
320	Property Services	13,543	40,988		31,828		18,800	18,800	18,800
330	Student Transportation Services	2,890	-		-		1,500	1,500	1,500
340	Travel	137,414	152,634		107,866		109,310	109,310	109,310
350	Communication	12,183	8,281		8,930		10,100	10,100	10,100
374	Other Tuition	13,675	17,584		-		-	-	-
380	Non-Instructional Professional and Technical Services	319,149	402,479		361,788		152,582	152,582	152,582
410	Consumable Supplies and Materials	364,613	1,729,506		364,303		431,127	431,127	431,127
420	Textbooks	1,744	-		-		-	-	-
440	Periodicals	25	-		-		-	-	-
460	Non-Consumable Items	7,244	9,572		29,559		26,000	26,000	26,000
470	Computer Software	214,407	59,527		73,245		48,700	48,700	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	4,000	4,000
690	Grant Indirect Charges	234,127	330,863		319,899		194,099	194,099	194,099
<b>Total Improvement of Instruction Services</b>		<b>4,586,035</b>	<b>7,429,327</b>	<b>15.37</b>	<b>6,501,401</b>	<b>15.33</b>	<b>5,126,998</b>	<b>5,126,998</b>	<b>5,126,998</b>
<b>2240 - Instructional Staff Development</b>									
111	Licensed Salaries	437,618	374,868	3.50	395,739	3.80	401,082	401,082	401,082
112	Classified Salaries	246,478	278,995	3.95	246,519	3.00	243,030	243,030	243,030
113	Administrators	140,595	192,216	1.30	199,589	1.28	200,274	200,274	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	297,757	297,757
220	Social Security Administration	82,513	72,722		62,864		64,596	64,596	64,596
230	Other Required Payroll Costs	12,916	11,198		8,127		9,458	9,458	9,458
240	Contractual Employee Benefits	178,090	172,492		199,985		174,397	174,397	174,397
310	Instructional, Professional and Technical Services	646,627	345,384		381,479		354,100	354,100	354,100
320	Property Services	4,695	9,110		17,350		10,650	10,650	10,650
340	Travel	38,519	30,740		60,368		62,900	62,900	62,900
350	Communication	5,305	901		2,500		2,900	2,900	2,900
374	Other Tuition	179,924	266,755		299,217		224,830	224,830	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	1,044,621	1,044,621
410 Consumable Supplies and Materials	23,322	85,603		51,882		104,741	104,741	104,741
420 Textbooks	1,804	5,875		10,000		8,500	8,500	8,500
460 Non-Consumable Items	-	-		-		5,000	5,000	5,000
470 Computer Software	32,808	24,012		50,010		51,110	51,110	51,110
480 Computer Hardware	2,077	90		-		-	-	-
640 Dues and Fees	3,153	8,140		8,195		8,500	8,500	8,500
690 Grant Indirect Charges	266,687	263,795		203,515		208,233	208,233	208,233
<b>Total Instructional Staff Development</b>	<b>3,409,294</b>	<b>3,394,758</b>	<b>8.75</b>	<b>3,519,152</b>	<b>8.08</b>	<b>3,476,679</b>	<b>3,476,679</b>	<b>3,476,679</b>
<b>2540 - Operation and Maintenance of Plant Services</b>								
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	-		-		-	-	-
<b>Total Operation and Maintenance of Plant Services</b>	<b>329,294</b>	<b>37,098</b>	<b>-</b>	<b>77,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2550 - Student Transportation Services</b>								
330 Student Transportation Services	-	66,677		104,590		117,756	117,756	117,756
<b>Total Student Transportation Services</b>	<b>-</b>	<b>66,677</b>	<b>-</b>	<b>104,590</b>	<b>-</b>	<b>117,756</b>	<b>117,756</b>	<b>117,756</b>
<b>2620 - Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services</b>								
340 Travel	125	-		-		-	-	-
<b>Total Planning, Research, Development, Evaluation Services, Grant Writing, and Statistical Services</b>	<b>125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2640 - Staff Services</b>								
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	19,000	19,000
460 Non-Consumable Items	1,992	-		15,008		19,000	19,000	19,000
470 Computer Software	-	4,300						
640 Dues and Fees	6,237	1,260		-		-	-	-
<b>Total Staff Services</b>	<b>17,925</b>	<b>111,116</b>	<b>-</b>	<b>35,324</b>	<b>-</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>
<b>2660 - Technology Services</b>								
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	70,000	70,000
480 Computer Hardware	28,387	10,532		25,000		50,000	50,000	50,000
550 Depreciable Technology	654,615	-		280,000		350,000	350,000	350,000
<b>Total Technology Services</b>	<b>830,656</b>	<b>192,436</b>	<b>-</b>	<b>399,202</b>	<b>-</b>	<b>470,000</b>	<b>470,000</b>	<b>470,000</b>
<b>2680 - Interpretation and Translation Services</b>								
112 Classified Salaries	1,503,714	1,513,983	28.00	1,637,392	26.53	1,726,829	1,726,829	1,726,829
113 Administrators	61,528	73,445	0.40	46,629	0.50	83,249	83,249	83,249
130 Additional Salary	8,800	110,022	-	75,987	-	33,000	33,000	33,000
210 Public Employees Retirement System	437,940	507,922		602,516		645,540	645,540	645,540
220 Social Security Administration	118,049	128,680		131,066		144,820	144,820	144,820
230 Other Required Payroll Costs	18,705	19,889		17,991		20,408	20,408	20,408
240 Contractual Employee Benefits	386,865	386,878		390,912		415,445	415,445	415,445
310 Instructional, Professional and Technical Services	800	1,430		45		1,000	1,000	1,000
320 Property Services	11,850	12,200		12,600		20,157	20,157	20,157
340 Travel	6,141	9,543		8,953		10,000	10,000	10,000
350 Communication	20,162	17,065		15,784		20,000	20,000	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	5,000	5,000
410 Consumable Supplies and Materials	147	280		322		18,552	18,552	18,552
460 Non-Consumable Items	507	-		1,198		5,000	5,000	5,000
470 Computer Software	5,024	10,605		4,355		10,000	10,000	10,000
480 Computer Hardware	4,154	28		-		1,000	1,000	1,000
640 Dues and Fees	-	4,900		-		-	-	-
<b>Total Interpretation and Translation Services</b>	<b>2,596,694</b>	<b>2,804,177</b>	<b>28.40</b>	<b>2,946,899</b>	<b>27.03</b>	<b>3,160,000</b>	<b>3,160,000</b>	<b>3,160,000</b>
<b>Total Support Services</b>	<b>13,847,033</b>	<b>15,226,167</b>	<b>60.43</b>	<b>15,187,528</b>	<b>57.03</b>	<b>13,680,821</b>	<b>13,680,821</b>	<b>13,680,821</b>
<b>3100 - Food Services</b>								
380 Non-Instructional Professional and Technical Services	59,528	91,032		79,000		94,000	94,000	94,000
640 Dues and Fees	435	372		1,000		1,000	1,000	1,000
<b>Total Enterprise and Community Services</b>	<b>59,963</b>	<b>91,404</b>	<b>-</b>	<b>80,000</b>	<b>-</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
<b>5200 - Transfers of Funds</b>								
710 Fund Modifications	-	2,500		-		-	-	-
<b>Total Transfers of Funds</b>	<b>-</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5300 - Apportionment of Funds by ESD</b>								
720 Transits	16,439,074	27,688,136		22,548,273		25,656,712	25,656,712	25,656,712
<b>Total Apportionment of Funds by ESD</b>	<b>16,439,074</b>	<b>27,688,136</b>	<b>-</b>	<b>22,548,273</b>	<b>-</b>	<b>25,656,712</b>	<b>25,656,712</b>	<b>25,656,712</b>
<b>Total Other Uses</b>	<b>16,439,074</b>	<b>27,690,636</b>	<b>-</b>	<b>22,548,273</b>	<b>-</b>	<b>25,656,712</b>	<b>25,656,712</b>	<b>25,656,712</b>
<b>TOTAL REQUIREMENTS</b>	<b>33,598,328</b>	<b>45,843,234</b>	<b>79.38</b>	<b>41,554,998</b>	<b>69.93</b>	<b>42,962,260</b>	<b>42,962,260</b>	<b>42,962,260</b>

## 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
<b>Programs for Children with Special Needs</b>								
Child Nutrition Programs	59,963	91,404	-	80,000	-	95,000	95,000	95,000
Early Intervention / Early Childhood Special Education	15,416,549	25,911,462	0.03	21,000,000	0.03	23,375,289	23,375,289	23,375,289
IDEA Regional Technical Assistance Program	73,272	73,780	0.30	80,000	0.28	76,883	76,883	76,883
Juvenile Detention Education Program	272,645	619,710	2.70	605,237	2.68	597,531	597,531	597,531
Martin Luther King, Jr. Education Center	219,536	172,683	1.00	241,229	1.20	240,000	240,000	240,000
Miscellaneous Special Education Grants	68,016	5,454	-	92,421	0.63	260,000	260,000	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	1,906,017	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	3,160,000	3,160,000
State Hospital Education Program	150,000	179,688	1.03	207,000	1.03	207,000	207,000	207,000
Youth Transition Program	653,243	-	-	-	-	-	-	-
<b>Total Programs for Children with Special Needs</b>	<b>21,785,251</b>	<b>31,600,247</b>	<b>49.10</b>	<b>27,114,885</b>	<b>41.51</b>	<b>29,917,720</b>	<b>29,917,720</b>	<b>29,917,720</b>
<b>School Improvement Services</b>								
African American Black Student Success	469,241	23,532	-	-	-	-	-	-
Behavioral Health CTE Pathway	-	202,231	0.77	1,214,769	1.00	230,142	230,142	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	723,472	723,472
K-8 Data Reasoning & Integration Project	38,802	182,959	-	-	-	-	-	-
Latinx Student Success	-	76,174	-	93,897	0.55	97,730	97,730	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	115,000	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	77,997	77,997
Menstrual Dignity Act	169	-	-	-	-	-	-	-
Miscellaneous School Improvement Grants	155,129	194,623	0.05	323,728	-	245,000	245,000	245,000
McKinney-Vento	-	-	-	-	-	150,552	150,552	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	118,750	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	900,000	900,000
Research for Better Teaching	39,095	73,963	-	95,000	-	50,000	50,000	50,000
School Safety and Prevention System Specialist	47,184	208,775	1.00	165,000	0.43	74,310	74,310	74,310
Secondary Career Pathways	8,511	26,289	-	-	-	23,100	23,100	23,100
State Summer Learning Grant	-	60,000	-	60,000	-	100,000	100,000	100,000
STEM Hub	315,254	717,496	2.00	428,645	2.00	446,141	446,141	446,141
Student Success Act: ESD Technical Assistance	1,895,727	2,016,396	7.40	1,964,852	10.13	2,045,050	2,045,050	2,045,050
Team Oregon Build	416,568	2,104,037	-	245,777	-	35,000	35,000	35,000
Title I-C: Migrant Education Program	1,411,814	743,352	5.41	1,679,408	4.88	990,000	990,000	990,000
Title III: Multilingual Language Learners	90,774	81,590	0.20	86,730	-	68,000	68,000	68,000
Title IV-B: 21st Century Community Learning Centers	231,307	487,641	-	554,852	-	424,000	424,000	424,000
University of Oregon - Pathways Project	-	-	-	60,000	-	40,000	40,000	40,000
Western Regional Educator Network	3,036,684	2,858,279	8.30	2,517,540	7.30	2,620,297	2,620,297	2,620,297
<b>Total School Improvement Services</b>	<b>10,771,8902</b>	<b>14,108,094</b>	<b>30.28</b>	<b>12,502,476</b>	<b>28.43</b>	<b>9,574,540</b>	<b>9,574,540</b>	<b>9,574,540</b>
<b>Technology Support</b>								
Infrastructural Technology Equipment	745,375	106,934	-	399,202	-	470,000	470,000	470,000
<b>Total Technology Support</b>	<b>745,375</b>	<b>106,934</b>	<b>-</b>	<b>399,202</b>	<b>-</b>	<b>470,000</b>	<b>470,000</b>	<b>470,000</b>
<b>Administrative and Support Services</b>								
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	-	-	-	-
<b>Total Administrative and Support Services</b>	<b>295,811</b>	<b>27,960</b>	<b>-</b>	<b>77,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess Appropriations	-	-	-	1,461,395	-	3,000,000	3,000,000	3,000,000
<b>TOTAL REQUIREMENTS</b>	<b>33,598,328</b>	<b>45,843,234</b>	<b>79.38</b>	<b>41,554,998</b>	<b>69.93</b>	<b>42,962,260</b>	<b>42,962,260</b>	<b>42,962,260</b>



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## Debt Service Fund

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



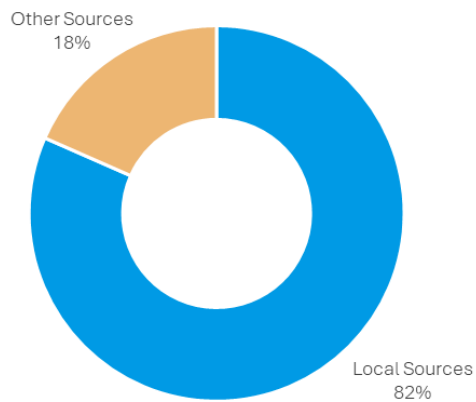
*Art Belongs was an inclusive arts event held at the Hult Center for the Performing Arts in Eugene, designed for Life Skills high school students. The program provided adapted workshops, including visual art and music, fostering creativity for students across Lane County.*

# Debt Service Fund

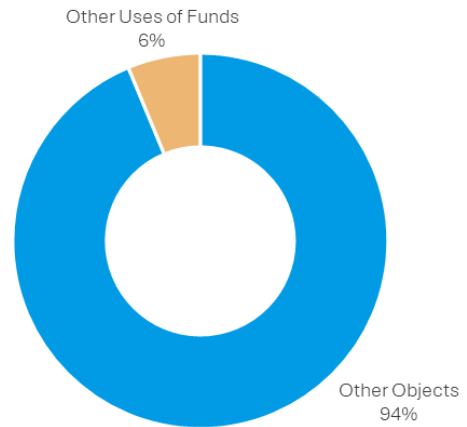
## Summary of Resources and Requirements

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

**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
<b>1000 - Revenue from Local Sources</b>								
1500 Earnings on Investments	25,326	24,719		18,000		18,000	18,000	18,000
1970 Services Provided Other Funds	865,015	926,775		886,406		960,336	960,336	960,336
<b>Total Revenue from Local Sources</b>	<b>890,341</b>	<b>951,494</b>		<b>904,406</b>		<b>978,336</b>	<b>978,336</b>	<b>978,336</b>
<b>5000 - Revenue from Other Sources</b>								
5200 Interfund Transfers	-	-		-		135,839	135,839	135,839
5400 Beginning Fund Balance	58,720	64,039		50,297		84,996	84,996	84,996
<b>Total Revenue from Other Sources</b>	<b>58,720</b>	<b>64,039</b>		<b>50,297</b>		<b>220,835</b>	<b>220,835</b>	<b>220,835</b>
<b>TOTAL RESOURCES</b>	<b>949,061</b>	<b>1,015,533</b>		<b>954,703</b>		<b>1,199,171</b>	<b>1,199,171</b>	<b>1,199,171</b>

## Debt Service Fund

### Requirements by Object

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

## Debt Service Fund

### Requirements by Function

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

## Debt Service Fund

### Requirements by Function / Object

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

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## 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
<b>Resources</b>								
5000 Other Sources	829,295	285,000		275,000		-	-	-
<b>Total Resources</b>	<b>829,295</b>	<b>285,000</b>		<b>275,000</b>		-	-	-
<b>Requirements</b>								
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		-	-	-
<b>Total Requirements</b>	<b>829,295</b>	<b>285,000</b>	-	<b>275,000</b>	-	-	-	-
<b>ENDING FUND BALANCE</b>	-	-	-	-	-	-	-	-

# Capital Projects Fund

## Resources by Source

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

# Capital Projects Fund

## Requirements by Object

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<b>300 - Purchased Services</b>								
320 Property Services	18,854	-		-		-	-	-
380 Non-Instructional Professional and Technical Services	35,509	-		-		-	-	-
<b>Total Purchased Services</b>	<b>54,363</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>400 - Supplies and Materials</b>								
460 Non-Consumable Items	2,478	3,370		-		-	-	-
<b>Total Supplies and Materials</b>	<b>2,478</b>	<b>3,370</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>500 - Capital Outlay</b>								
540 Depreciable Equipment	5,410	-		-		-	-	-
590 Other Capital Outlay	695,537	145,791		139,161		-	-	-
<b>Total Capital Outlay</b>	<b>700,947</b>	<b>145,791</b>		<b>139,161</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>600 - Other Objects</b>								
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	-		-		-	-	-
<b>Total Other Objects</b>	<b>71,507</b>	<b>135,839</b>		<b>135,839</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>829,295</b>	<b>285,000</b>	<b>-</b>	<b>275,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Capital Projects Fund

## Requirements by Function

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

## Capital Projects Fund

### Requirements by Function / Object

	2023-24 Actual	2024-25 Actual	2025-26		2026-27 Budget			
			FTE	Budget	FTE	Proposed	Approved	Adopted
<b>2540 - Operation and Maintenance of Plant Services</b>								
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	-		-		-	-	-
<b>Total Operation and Maintenance of Plant Services</b>	<b>766,228</b>	<b>149,161</b>		<b>139,161</b>		-	-	-
<b>Total Support Services</b>	<b>766,228</b>	<b>149,161</b>		<b>139,161</b>		-	-	-
<b>5100 - Debt Service</b>								
610 Redemption of Principal	42,077	97,580		102,384		-	-	-
621 Regular Interest	20,990	38,259		33,455		-	-	-
<b>Total Debt Service</b>	<b>63,067</b>	<b>135,839</b>		<b>135,839</b>		-	-	-
<b>Total Other Uses</b>	<b>63,067</b>	<b>135,839</b>		<b>135,839</b>		-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>829,295</b>	<b>285,000</b>	<b>-</b>	<b>275,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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## 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.*



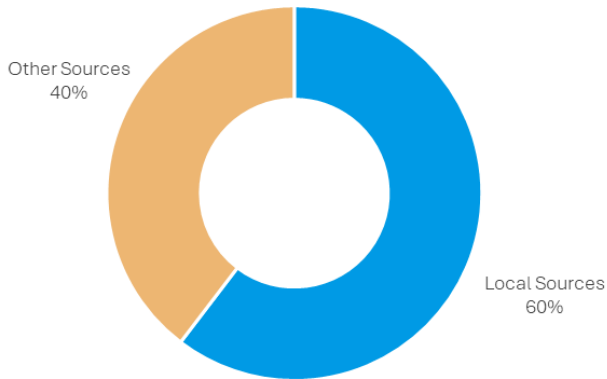
*Friends and Fun Camp provided Life Skills students with opportunities to experience swimming, music, art, science, and other social activities specifically tailored to meet their unique needs.*

# Internal Service Fund

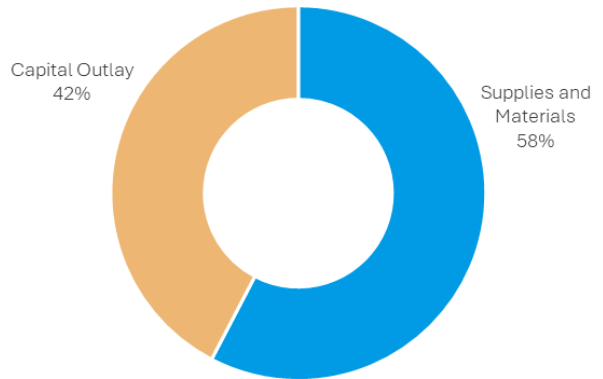
## Summary of Resources and Requirements

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

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

## Internal Service Fund

### Requirements by Object

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

## Internal Service Fund

### Requirements by Function

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

## Internal Service Fund

### Requirements by Function / Object

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

## 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 Adopted Budget		
	100	200	All	100	200	All
	General Fund	Special Revenue Fund	Total	General Fund	Special Revenue Fund	Total
<b>Licensed Staff</b>						
111 Classroom Teacher	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
<b>Total Licensed Staff</b>	<b>64.00</b>	<b>30.60</b>	<b>94.60</b>	<b>60.95</b>	<b>24.20</b>	<b>85.15</b>
<b>Classified Staff</b>						
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
<b>Total Classified Staff</b>	<b>134.99</b>	<b>44.08</b>	<b>179.06</b>	<b>143.54</b>	<b>40.26</b>	<b>183.80</b>
<b>Administrative Staff</b>						
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
<b>Total Administrative Staff</b>	<b>11.40</b>	<b>4.60</b>	<b>16.00</b>	<b>11.52</b>	<b>5.48</b>	<b>17.00</b>
<b>Managerial - Classified Staff</b>						
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
<b>Total Managerial - Classified Staff</b>	<b>4.90</b>	<b>0.10</b>	<b>5.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>
<b>GRAND TOTAL</b>	<b>215.29</b>	<b>79.38</b>	<b>294.66</b>	<b>223.02</b>	<b>69.93</b>	<b>292.95</b>

## 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)	-
<b>Totals</b>	<b>41,065.69</b>	<b>892,004</b>	<b>100,000</b>	<b>22,094,150</b>	<b>23,086,154</b>	<b>2,348,007</b>	<b>23,277,062</b>	<b>(4,106,168)</b>	<b>1,567,254</b>

# District Service Orders

## Bethel School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Bethel	ADMr:	4,844.80		
<b>Total Flex Dollars Available</b>					<b>\$ 2,650,100</b>
2026-27 Flex Dollar Allocation					\$ 2,650,100
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
<b>Menu Services</b>					<b>\$ 1,270,140</b>
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	\$ -	\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1					\$ -
Request #2					\$ -
Request #3	Student La Co current 1st grade on partial day looking to move to full day				\$ -
<b>Transit Dollars</b>					<b>\$ 1,325,050</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 2,595,190</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ 54,910</b>

# District Service Orders

## Blachly School District

Lane Education Service District 2026-27 Service Order Form					
District:	Blachly		ADMr:	366.06	
<b>Total Flex Dollars Available</b>					<b>\$ 209,400</b>
2026-27 Flex Dollar Allocation					\$ 209,400
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
<b>Menu Services</b>					<b>\$ 160,141</b>
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	\$ 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	\$ -		\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ -</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 160,141</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ 49,259</b>

# District Service Orders

## Creswell School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Creswell	ADMr:	1,088.18		
<b>Total Flex Dollars Available</b>					<b>\$ 675,341</b>
2026-27 Flex Dollar Allocation					\$ 584,300
2026-27 High Cost Pool Allocation (estimate)					\$ 91,041
2025-26 Flex Dollar Carryover (estimate)					\$ -
<b>Menu Services</b>					<b>\$ 1,008,393</b>
Life Skills Consortium Placements		Unit	Order	Cost	\$ 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	\$ -	\$ -	\$ -
<b>Custom Services</b>					<b>\$ 145,805</b>
Request #1	1.00 FTE Special Education Life Skills Teacher				\$ 145,805
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ -</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 1,154,198</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ (478,857)</b>

# District Service Orders

## Crow-Applegate-Lorane School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Crow-Applegate-Lorane			ADMr:	348.30
<b>Total Flex Dollars Available</b>					<b>\$ 220,699</b>
2026-27 Flex Dollar Allocation					\$ 216,300
2026-27 High Cost Pool Allocation (estimate)					\$ 4,399
2025-26 Flex Dollar Carryover (estimate)					\$ -
<b>Menu Services</b>					<b>\$ 165,922</b>
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	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	\$ -	\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ -</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 165,922</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ 54,777</b>

# District Service Orders

## Eugene School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Eugene	ADMr:	15,394.85		
<b>Total Flex Dollars Available</b>					<b>\$ 8,745,769</b>
2026-27 Flex Dollar Allocation					\$ 8,021,850
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ 723,919
<b>Menu Services</b>					<b>\$ 7,561,800</b>
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	\$ -	\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ -</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 7,561,800</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ 1,183,969</b>

# District Service Orders

## Fern Ridge School District

<b>Lane Education Service District 2026-27 Service Order Form</b>					
<b>District:</b>	<b>Fern Ridge</b>	<b>ADMr:</b>	<b>1,370.67</b>		
<b>Total Flex Dollars Available</b>					<b>\$ 737,706</b>
2026-27 Flex Dollar Allocation					\$ 736,200
2026-27 High Cost Pool Allocation (estimate)					\$ 1,506
2025-26 Flex Dollar Carryover (estimate)					\$ -
<b>Menu Services</b>					<b>\$ 585,748</b>
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	\$ -	\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ -</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 585,748</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ 151,958</b>

# District Service Orders

## Junction City School District

<b>Lane Education Service District 2026-27 Service Order Form</b>					
<b>District:</b>	<b>Junction City</b>		<b>ADMr:</b>	<b>1,551.16</b>	
<b>Total Flex Dollars Available</b>					<b>\$ 809,700</b>
2026-27 Flex Dollar Allocation					\$ 809,700
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
<b>Menu Services</b>					<b>\$ 1,127,771</b>
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	\$ -	\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1	AAC Training (TBD)				\$ -
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ -</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 1,127,771</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ (318,071)</b>

# District Service Orders

## Lowell School District

Lane Education Service District 2026-27 Service Order Form					
District:	Lowell		ADMr:	889.42	
<b>Total Flex Dollars Available</b>					<b>\$ 653,996</b>
2026-27 Flex Dollar Allocation					\$ 488,200
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ 165,796
<b>Menu Services</b>					<b>\$ 186,218</b>
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	\$ -	\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ 326,998</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 513,216</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ 140,780</b>

# District Service Orders

## Mapleton School District

Lane Education Service District 2026-27 Service Order Form					
District:	Mapleton		ADMr:	142.99	
<b>Total Flex Dollars Available</b>					<b>\$ 123,200</b>
2026-27 Flex Dollar Allocation					\$ 123,200
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
<b>Menu Services</b>					<b>\$ 90,066</b>
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	\$ -	\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1				\$ -	\$ -
Request #2				\$ -	\$ -
Request #3				\$ -	\$ -
<b>Transit Dollars</b>					<b>\$ -</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 90,066</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ 33,134</b>

# District Service Orders

## Marcola School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Marcola		ADMr:	990.86	
<b>Total Flex Dollars Available</b>					<b>\$ 527,800</b>
2026-27 Flex Dollar Allocation					\$ 527,800
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
<b>Menu Services</b>					<b>\$ 456,581</b>
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	\$ -	\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ -</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 456,581</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ 71,219</b>

# District Service Orders

## McKenzie School District

Lane Education Service District					
2026-27 Service Order Form					
District:	McKenzie	ADMr:	190.12		
<b>Total Flex Dollars Available</b>					<b>\$ 156,300</b>
2026-27 Flex Dollar Allocation					\$ 156,300
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
<b>Menu Services</b>					<b>\$ 287,462</b>
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			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	\$ -	\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ -</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 287,462</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ (131,162)</b>

# District Service Orders

## Oakridge School District

Lane Education Service District 2026-27 Service Order Form					
District:	Oakridge	ADMr:	486.14		
<b>Total Flex Dollars Available</b>					<b>\$ 292,700</b>
2026-27 Flex Dollar Allocation					\$ 292,700
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
<b>Menu Services</b>					<b>\$ 259,385</b>
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	\$ -	\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ 33,315</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 292,700</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ -</b>

# District Service Orders

## Pleasant Hill School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Pleasant Hill		ADMr:	947.46	
<b>Total Flex Dollars Available</b>					<b>\$ 504,300</b>
2026-27 Flex Dollar Allocation					\$ 504,300
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
<b>Menu Services</b>					<b>\$ 634,770</b>
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	\$ 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	\$ 2,274
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	\$ -		\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ -</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 634,770</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ (130,470)</b>

# District Service Orders

## Siuslaw School District

Lane Education Service District					
2026-27 Service Order Form					
District:	Siuslaw	ADMr:	1,156.26		
<b>Total Flex Dollars Available</b>				<b>\$</b>	<b>604,589</b>
2026-27 Flex Dollar Allocation				\$	602,300
2026-27 High Cost Pool Allocation (estimate)				\$	-
2025-26 Flex Dollar Carryover (estimate)				\$	2,289
<b>Menu Services</b>				<b>\$</b>	<b>114,700</b>
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	\$ -	\$ -	\$ -
<b>Custom Services</b>				<b>\$</b>	<b>-</b>
Request #1				\$	-
Request #2				\$	-
Request #3				\$	-
<b>Transit Dollars</b>				<b>\$</b>	<b>302,295</b>
<b>Total Cost of Services Ordered</b>				<b>\$</b>	<b>416,995</b>
<b>Flex Dollar Balance (Amount Due)</b>				<b>\$</b>	<b>187,594</b>

# District Service Orders

## South Lane School District

Lane Education Service District					
2026-27 Service Order Form					
District:	South Lane	ADMr:	2,560.11		
<b>Total Flex Dollars Available</b>					<b>\$ 1,463,854</b>
2026-27 Flex Dollar Allocation					\$ 1,460,800
2026-27 High Cost Pool Allocation (estimate)					\$ 3,054
2025-26 Flex Dollar Carryover (estimate)					\$ -
<b>Menu Services</b>					<b>\$ 1,952,700</b>
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	\$ -	\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ -</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 1,952,700</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$ (488,846)</b>

# District Service Orders

## Springfield School District

Lane Education Service District 2026-27 Service Order Form					
District:	Springfield	ADMr:	8,738.31		
<b>Total Flex Dollars Available</b>					<b>\$ 4,710,700</b>
2026-27 Flex Dollar Allocation					\$ 4,710,700
2026-27 High Cost Pool Allocation (estimate)					\$ -
2025-26 Flex Dollar Carryover (estimate)					\$ -
<b>Menu Services</b>					<b>\$ 7,258,063</b>
Life Skills Consortium Placements		Unit	Order	Cost	\$ 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	\$ -	\$ -	\$ -
<b>Custom Services</b>					<b>\$ -</b>
Request #1					\$ -
Request #2					\$ -
Request #3					\$ -
<b>Transit Dollars</b>					<b>\$ -</b>
<b>Total Cost of Services Ordered</b>					<b>\$ 7,258,063</b>
<b>Flex Dollar Balance (Amount Due)</b>					<b>\$(2,547,363)</b>

## Acronyms

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

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

## Glossary of Terms

### **Account Codes**

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

### **Accounting Systems**

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

### **Accrual Basis**

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

### **Adopted Budget**

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

### **Allocations**

To divide an appropriation into amounts for specific purposes.

### **Appropriations**

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

### **Assets**

Governmental resources with monetary value.

### **Beginning Fund Balance**

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

### **Behavior Intervention**

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

### **Bond**

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

### **Budgetary Control**

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

### **Capital Projects Fund**

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

### **Classified Staff**

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

### **Component Districts**

Districts served by the ESD.

### **Contingency**

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

### **Cost Center**

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

  
**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.

# Notice of Budget Committee Meeting

## NOTICE OF BUDGET COMMITTEE MEETING

13 | APR 2026

A public meeting of the Budget Committee of the Lane Education Service District, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026, to June 30, 2027, will be held at the Lane Education Service District located at 1200 Highway 99 N, Eugene, OR. The meeting will take place on May 5, 2026 at 6:00 PM. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after May 1, 2026 at the Lane Education Service District located at 1200 Highway 99 N, Eugene, OR, between the hours of 8:00 AM and 4:30 PM. An additional meeting may be held on May 19, 2026, if necessary.

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### Related News

Mar 31, 2026

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Named Next Lane ESD  
Superintendent**

Mar 19, 2026

**Superintendent Search  
Update**

Feb 3, 2026

**Superintendent Search  
Update & Confidential  
Community Interview Panel**

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# Notice of Budget Committee Meeting

**USA TODAY CO.**



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**AFFIDAVIT OF PUBLICATION**

Lane Education Service Distric  
1200 Highway 99 N  
Eugene OR 97402

STATE OF WISCONSIN, COUNTY OF BROWN

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

04/21/2026

Sworn to and subscribed before on 04/21/2026

Legal Clerk

Notary, State of WI, County of Brown

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State of Wisconsin

## Notice of Budget Committee Meeting

### NOTICE OF BUDGET COMMITTEE MEETING

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April 21 2026  
LEUG0499659

# Notice of Budget Hearing (Form ED-1)

**USA TODAY CO.**



PO Box 631824 Cincinnati, OH 45263-1824

**AFFIDAVIT OF PUBLICATION**

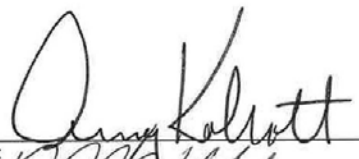
Lane Education Service District  
1200 State Hwy 99 N  
Eugene OR 97402

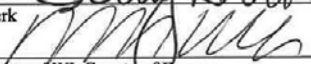
STATE OF WISCONSIN, COUNTY OF BROWN

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

05/26/2026

Sworn to and subscribed before on 05/26/2026

  
\_\_\_\_\_  
Legal Clerk

  
\_\_\_\_\_  
Notary, State of WI, County of Brown

8-25-26

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MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

# Notice of Budget Hearing (Form ED-1)

FORM OR-ED-1 NOTICE OF BUDGET HEARING			
<p>A public meeting of the Lane Education Service District will be held on June 2, 2026 at 6:00 p.m at 1717 City View St, Eugene, OR 97402. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Lane Education Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1200 Highway 99 N, Eugene, OR 97402 between the hours of 8:00 a.m. and 5:00 p.m., or online at <a href="http://www.lesd.k12.or.us/administration/business-services">www.lesd.k12.or.us/administration/business-services</a>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.</p>			
<p>Contact: Olivia Meyers Buch, Director of Business Services Telephone: 541-461-8289 Email: <a href="mailto:omeyersbuch@lesd.k12.or.us">omeyersbuch@lesd.k12.or.us</a></p>			
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Budget 2024-2025	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance	\$ 3,479,433	\$ 4,399,980	\$ 4,448,347
Current Year Property Taxes, other than Local Option Taxes	8,885,878	8,255,007	9,586,524
Other Revenue from Local Sources	9,645,491	11,155,681	10,657,558
Other Revenue from Intermediate Sources	8,461	10,000	5,000
Revenue from State Sources	47,783,757	46,839,658	49,620,797
Revenue from Federal Sources	10,384,474	8,255,885	6,600,009
Interfund Transfers	452,213	452,500	315,839
All Other Budget Resources	94,468	-	-
<b>Total Resources</b>	<b>\$ 80,734,175</b>	<b>\$ 79,368,711</b>	<b>\$ 81,234,074</b>
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$ 18,258,127	\$ 19,728,401	\$ 20,169,549
Other Associated Payroll Costs	10,639,936	12,636,738	13,282,699
Purchased Services	9,863,121	12,642,837	11,093,432
Supplies & Materials	2,767,990	1,973,179	1,896,921
Capital Outlay	615,427	659,181	515,214
Other Objects (except debt service & interfund transfers)	32,448,152	27,690,902	28,973,020
Debt Service*	1,078,897	1,101,520	1,168,305
Interfund Transfers*	452,213	452,500	315,839
Operating Contingency	-	650,000	2,234,228
Unappropriated Ending Fund Balance & Reserves	-	1,833,453	1,584,867
<b>Total Requirements</b>	<b>\$ 76,123,864</b>	<b>\$ 79,368,711</b>	<b>\$ 81,234,074</b>
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$ 15,854,011	\$ 17,902,946	\$ 18,942,577
FTE	176.52	174.54	179.29
2000 Support Services	27,407,870	30,800,108	28,932,928
FTE	114.86	120.13	113.66
3000 Enterprise & Community Service	91,404	80,000	95,000
FTE	-	-	-
5000 Other Uses	31,265,702	26,559,167	28,004,719
5100 Debt Service*	1,052,663	1,090,537	1,123,916
5200 Interfund Transfers*	452,213	452,500	315,839
6000 Contingency	-	650,000	2,234,228
7000 Unappropriated Ending Fund Balance	-	1,833,453	1,584,867
<b>Total Requirements</b>	<b>\$ 76,123,864</b>	<b>\$ 79,368,711</b>	<b>\$ 81,234,074</b>
<b>Total FTE</b>	<b>291.38</b>	<b>294.67</b>	<b>292.95</b>
* Not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.			
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING FROM LAST YEAR			
There are no significant changes in activities or sources of financing from last year.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit \$0.2232 per \$1,000)	\$0.2232	\$0.2232	\$0.2232
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1	
Other Bonds	\$1,390,000	-	
Other Borrowings	\$675,417	-	
<b>Total</b>	<b>\$2,065,417</b>	<b>\$0</b>	

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

Lane Education Service District

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the Lane Education Service District hereby adopts the budget for fiscal year 2026-27 in the total of **\$81,234,074**. This budget is now on file at the Lane ESD Main Campus at 1200 Highway 99 N, Eugene, OR 97402.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2026, and for the purposes shown below are hereby appropriated:

**100 - General Fund**

1000 - Instruction	\$ 15,387,850
2000 - Support Services	14,886,891
5000 - Other Uses	2,348,007
5200 - Interfund Transfers	315,839
6000 - Contingency	2,234,228
<b>Total</b>	<b>\$ 35,172,815</b>

**200 - Special Revenue Fund**

1000 - Instruction	\$ 3,529,726
2000 - Support Services	13,680,821
3000 - Enterprise and Community Services	95,000
5000 - Other Uses	25,656,712
<b>Total</b>	<b>\$ 42,962,260</b>

**300 - Debt Service Fund**

2000 - Support Services	\$ 2
5100 - Debt Service	1,123,916
<b>Total</b>	<b>\$ 1,123,918</b>

**600 - Internal Service Fund**

1000 - Instruction	\$ 25,000
2000 - Support Services	365,214
<b>Total</b>	<b>\$ 390,214</b>

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

Total Appropriations, All Funds	\$ 79,649,207
Total Unappropriated and Reserve Amounts, All Funds	\$ 1,584,867
<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 81,234,074</b>

### RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for tax year 2026-27 upon the assessed value of all taxable property within the district:

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

### RESOLUTION CATEGORIZING THE TAX

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

#### Education Limitation

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


The above resolution statements were approved and declared adopted on this 2nd day of June, 2026.

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



Leslie Harris, Board Chair

ATTEST:

  
\_\_\_\_\_  
Tony Scufro, Clerk

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

## Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM OR-ED-50  
2026-2027**

To assessor of Lane/Linn/Douglas County

Check here if this is an amended form.

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

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

1200 Highway 99 N Eugene OR 97402 6/12/2026  
Mailing address of district City State ZIP code Date submitted  
Olivia Meyers Buch Executive Director, Business Services 541-461-8289 omeyersbuch@lesd.k12.or.us  
Contact person Title Daytime telephone number Contact person e-mail address

**CERTIFICATION** – You must check one box if you are subject to Local Budget Law.

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

**PART I: TOTAL PROPERTY TAX LEVY**

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

**PART II: RATE LIMIT CERTIFICATION**

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

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

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

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



**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, curved line swooshes around the "ESD" text, starting from the bottom left, curving under the "E" and "S", and ending at the top right of the "D".