



LBL
LINN BENTON LINCOLN
EDUCATION SERVICE DISTRICT

Proposed Budget

Academic Year

2024/2025

Superintendent
Jason Hay

Executive Financial Officer
Rocco Luiere

Issue Date: 5/1/2024

Linn Benton Lincoln Education
Service District 905 4th Avenue
Southeast Albany, Oregon 97321

www.lblesd.k12.or.us

Enhancing education
through collaboration





LBL
LINN BENTON LINCOLN
EDUCATION SERVICE DISTRICT

Through services and collaboration with community schools and families, we empower every child with the skills and resources needed for success, fostering innovation and responsiveness in education.

LBL ESD prohibits discrimination and harassment on any basis protected by law, including but not limited to an individual's perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, disability, veterans status, or the protected status of any other person with whom the individual associates.



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The Executive Summary presents a comprehensive summary of the required information for each section of the budget.

The purpose of this document is to provide timely and useful information concerning the past, current and projected financial status of the district to facilitate financial decisions that support the districts we serve.

We are pleased to present the 2024-2025 budget for Linn Benton Lincoln ESD. The budget has been prepared in accordance with state regulations, local budget law and policies covering the required twelve-month period from July 1 through June 30.

About Linn Benton Lincoln ESD

Linn Benton Lincoln Education Service District (LBL) serves educational agencies, districts, and schools across the state with high-quality services and programs that are practical, reliable and economical. LBL has a distinguished reputation for supporting educational excellence and equity, working cooperatively with educators and educational agencies, and providing productive solutions that help schools, teachers, students and families meet Oregon’s educational goals.

LBL comprises twelve component districts and over ninety schools with approximately 37,000 students in Linn, Benton, and Lincoln counties. LBL also serves students and districts elsewhere in Oregon through grants and contracts. The governance structure includes a seven-member Board.

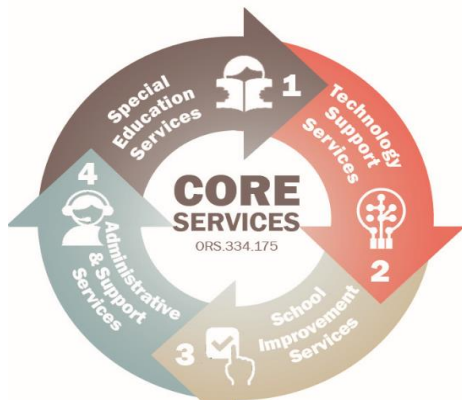
LBL is one of 19 Education Service Districts in Oregon that serve all 36 counties. The purpose of Oregon’s Education Service Districts is defined in Oregon Revised Statute (ORS) 334.005. Education Service Districts assist School Districts and the State of Oregon in achieving Oregon’s education goals by providing equitable education opportunities for all of Oregon’s public school students.

Oregon ESD's	
1	Clackamas ESD
2	Columbia Gorge ESD
3	Douglas ESD
4	Grant County ESD
5	Harney ESD
6	High Desert ESD
7	InterMountain ESD
8	Jefferson ESD
9	Lake ESD
10	Lane ESD
11	Linn Benton Lincoln ESD
12	Malheur ESD
13	Multnomah ESD
14	North Central ESD
15	Northwest Regional ESD
16	Region 18-Wallowa ESD
17	South Coast ESD
18	Souther Noregon ESD
19	Willamette ESD



Education Service Districts (ESDs) originated in Oregon’s first laws establishing a general system of common schools – a system that has maintained but changed the responsibilities and names of Oregon’s mid-level education service entities. Through the history of Oregon’s regional services system, local governances and state statutes concerning the mission of ESDs have remained somewhat constant: “Education Service Districts assist school districts and the State of Oregon in achieving Oregon’s education goals by providing equitable, high quality, cost-effective, and locally responsive educational services at a regional level.”

Per ORS 334.175, Education Service Districts must offer core services in four separate areas:



- Special Education Services
- Technology Support Services
- School Improvement Services
- Administrative and Support Services

The Linn Benton Lincoln ESD serves twelve school districts in our three-county region.



Board of Directors

Board members are elected officials who reside within the ESD's boundary. The role of the board is established in Board [Policy BBA, Board Powers and Duties](#). The three main areas of responsibility include: legislative, policy or rule-making authority and responsibilities, judicial authority and responsibilities, and executive/administrative authority and responsibility. This is accomplished in partnership with the Superintendent who implements policies and programs to meet the needs of all students and districts that LBL serves.

LBL's Board of Directors are elected for a four-year term. Senate Bill 174, effective September 9, 1995, changed terms of Board members and election dates. Elections are now scheduled on odd numbered years only.



Jean Wooten, Zone 1



Roger Irvin, Zone 2



Michael Thomson, Zone 3



Jim Blount, Zone 4



Amy Vektor, Zone 5



Miriam Cummins, Zone 6



David Dunsdon, Zone 7



LBL Leadership

The Executive Leadership team at LBL consists of the Superintendent, Assistant Superintendent, Executive Financial Officer, Executive Human Resource Officer, and Executive Information and Technology Officer and is called Cabinet. The role of Cabinet is to provide district-wide leadership and oversight, participate in all Board meetings, and provide leadership to other administrators.

Cabinet



Jason Hay
Superintendent



Nancy Griffith
Assistant Superintendent



Rocco Luiere
Executive Financial
Officer



Kate Marrone
Executive Human
Resource Officer

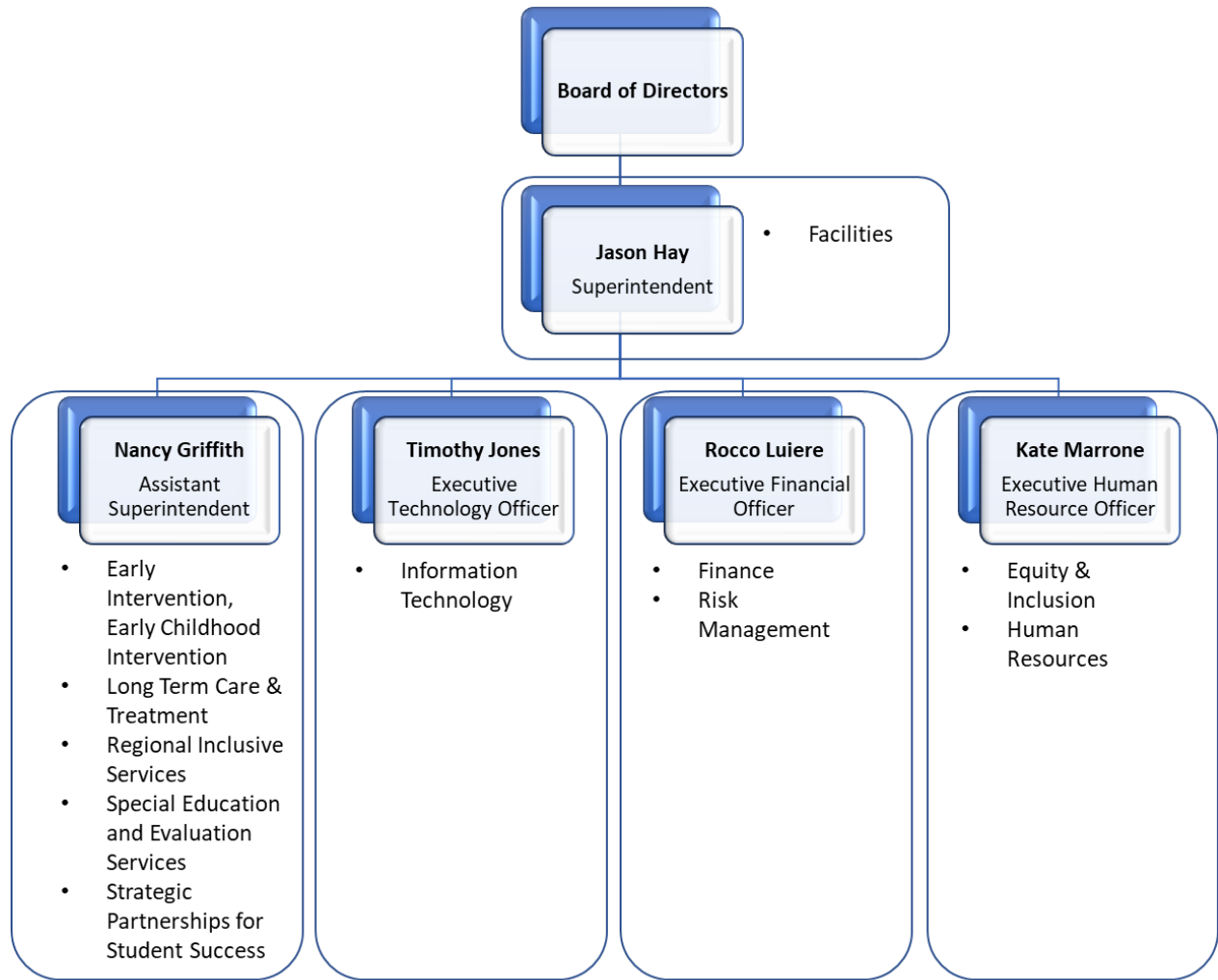


Timothy Jones
Executive Information
& Technology Officer

LBL ESD Leadership Team

Autumn Belloni	.....	Early Intervention, Early Childhood Special Education
Catie Dalton	.....	Early Intervention, Early Childhood Special Education
Angie Greenwood	.....	Cascade Regional Inclusive Services
Sonya Hart	.....	Special Education and Evaluation Services
Jennifer Kessel	.....	Information & Technology Services
Tina Linn	.....	Early Intervention, Early Childhood Special Education
Kimberly McCutcheon Gross	...	Early Intervention, Early Childhood Special Education
Brittney Spencer	.....	Long Term Care & Treatment Education
Kristy Stringham	.....	Special Education / Cascade Regional Inclusive Program
Kristina Wonderly	.....	Strategic Partnerships for Student Success
Sean Yoder	.....	Controller

Organizational Chart



Linn Benton Lincoln ESD

Linn Benton Lincoln Education Service District (LBL) is a municipal corporation governed by an elected seven-member Board of Directors. The Board hires the Superintendent. The daily functioning of the District is under the supervision of the Superintendent. The ESD qualifies as a primary government since it has a separate elected governing body, is a legally separate entity, and is fiscally independent. There are various governmental agencies (ex. other school districts) and special service districts, which provide services within the ESD's boundaries. However, the ESD is not financially accountable for any of these entities, and therefore, none of them are considered component units or included in the District's basic financial statements.

Services Provided

LBL provides services to children birth to age 21. Services are sometimes provided in a school district setting and other times may be in homes, community centers, preschools and other agencies. Services are categorized in four main areas: Special Education, Technology, School Improvement, and Administrative and Support Services. Other grants and contracts that are outside of the State School Fund have also been included.

Administrative Services:

- Business Administration Services
- Courier Services
- E-rate Services
- Special Education Administration/Consultation
- Homeschool Registration
- Medicaid Administrative Claiming
- Oregon Routes

Special Education Services:

- Audiology Screening and Evaluation Services
- Augmentative Communication
- Early Childhood Special Education Evaluation & Services
- Hearing Screenings
- Occupational Therapy
- Physical Therapy
- School Psychological Services
- Severe Disability Support
- Spanish Interpreter and Translation Services
- Special K-12 Education Evaluation Services
- Speech/Language Services
- Teachers of the Deaf and Hard of Hearing
- Teachers of the Visually Impaired

School Improvement Services:

- Behavior Consultant Services
- Family Support Liaisons
- Facilitation of Youth Service Teams & Safety Threat Assessments
- Library/Media Services
- New Teacher Mentor Supports
- School Nursing Services
- Regional Professional Development
- Social and Emotional Behavioral Supports

Technology Support Services:

- Business Information Systems
- Cyber Safety
- Data Integrations
- Desktop Support
- District Network Support
- Frontline/Forecast5 Software
- Internet Access (WAN)
- InTouch Receipting Software
- Low Voltage Electrician
- Network Management
- Student Information System Suite (Synergy)
- Web Design and Maintenance

Other Grants & Contracts:

- Cascade Regional Inclusive Grant
- Early Intervention/Early Childhood Special Education Grant
- Juvenile Crime Prevention Grant
- Long-Term Care and Treatment Grant
- School Safety and Prevention Specialist Grant
- Statewide Education Initiatives Account
- Transition Network Facilitator Grant
- Youth Transition Program Grant

Mission, Vision, and Values

Mission

Through services and collaboration with community schools and families, we empower every child with the skills and resources needed for success, fostering innovation and responsiveness in education.

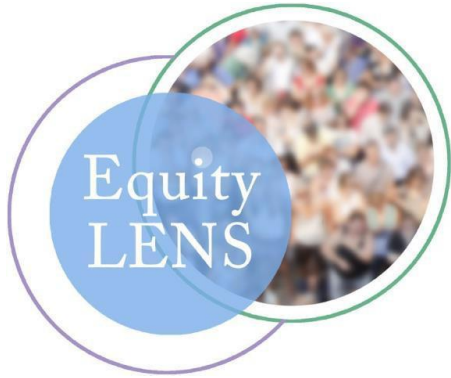
Vision

Enhancing education through collaboration.

We Value

- Children and Families First
- Equity, Inclusivity, & Honoring Differences
- Competency & Expertise
- Kindness, Caring, & Humility
- Trust & Connection
- Teamwork & Collaborative Leadership
- Health & Balance
- Sustainability

Equity Lens



We celebrate and honor differences and believe that every student, staff, and community partner should be treated equitably. Our focus is to eliminate disparities among all groups.

Equity:

Just and fair inclusion. An equitable society is one in which all can participate and prosper to allow all to reach their full potential.

Purpose:

Provide a common vocabulary and protocol to produce and evaluate policies, practices, processes, programs, services or decisions that result in more equitable outcomes.

Procedure:

Consider the following four questions for any policy, practice, process, program, service or decision:

1. Who Does it Impact?

- Who are the groups affected?
- What are the potential impacts on these groups?
- How might we be in the way?

2. Who Has the Opportunities and is Included and Who is Not?

- Are existing disparities ignored or worsened?
- Are there unintended consequences?

3. Whose Voices Are at the Table?

- Have we intentionally involved our partners?

4. What Can We Do About It?

- How will we mitigate the negative impacts and address the barriers identified above?

5. Is it Sustainable and Does it Consider Distribution of Resources?

- How does the distribution of resources support our disenfranchised or underserved?
- How does the distribution of funds lead to equity?

Non-Discrimination: LBL ESD prohibits discrimination and harassment on any basis protected by law, including but not limited to an individual's perceived or actual race, color, religion, sex, sexual orientation, national or ethnic origin, marital status, disability, veterans status, or the protected status of any other person with whom the individual associates. [Policy AC](#).

Guidance for Use:

Question 1: Who does it impact?

It is important to consider who is impacted by a particular decision. Which groups are impacted and how? What barriers could be causing the impact? Is there something we might be doing that are causing these barriers?

Question 2: Who has the opportunities and is included and who is not?

We need to consider and question who has opportunities and who does not. Are there disparities that are created by our decision? Are existing disparities ignored or worsened? What unintended consequences may happen with the decision?

Question 3: Whose voices are at the table?

Do we have all of the individuals at the table that should be? How are we intentionally involving our partners? Is there a barrier to participation, how can we remove the barrier to encourage and ensure participation?

Question 4: What can we do about it?

How can we mitigate the negative impacts and address the barriers identified? Are we being conscious of our decision-making and decision-making processes by keeping equity as our priority lens?

Question 5: Is it sustainable and does it consider the distribution of resources?

Are we being sustainable with our distribution of resources? Is our distribution merely equal or are we being conscious of distributing resources based on needs, especially the needs of our disenfranchised or underserved?

Board Objectives

Board Performance Objective 1:

Pursue innovation through service delivery, equitable resource allocation, evaluation and improvement, staff development, and use of technology.

Board Performance Objective 2:

Continue to enhance collaborative relationships and effective communication with LBLESD employees, school districts, and communities.

Board Performance Objective 3:

Prudently and sustainably manage fiscal resources. Maintain a forward-looking financial plan and anticipate and accommodate economic changes.

Board Policies

Policies that govern the development and adoption of the budget and other related processes are available on our website as follows:

[Policy DB, District Budget](#) establishes the budget process.

[Policy DBDB, Fund Balances](#) establishes the Board's requirements for contingencies and reserves to ensure an ending fund cash balance of at least eight percent.

[Policy DBEA, Budget Committee](#) establishes the role of the committee.

[Policy DBH, Budget Adoption Procedures](#) establishes the process to adopt the budget and categorize the levy as provided in ORS 310.060(2).

[Policy DDA, Local Service Plan](#) outlines the requirements of the services that the ESD provides to component districts.

[Policy DFA, Investment of Funds](#) establishes the investment process.

[Policy DI, Fiscal Accounting and Reporting](#) establishes the requirements for the accounting system.

[Policy DID, Property Inventories](#) establishes the requirement to maintain inventory records.

[Policy DIE, Audits](#) establishes the requirement to undergo an independent annual audit.

Budget Development Process

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law under ORS 294.305. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), except that capital outlay expenditures, including items below the District’s capitalization level, are budgeted by function in the governmental fund types.

Budgeting is a year-long process involving conversations between District leadership, members of the Board, leadership of our component districts, staff members, and the general public. The District begins its formal budgeting process by appointing Budget Committee members in early fall. Management develops the overall Budget recommendations through internal processes that occur throughout the winter and spring. The Budget is presented to the Budget Committee at a public meeting where there is opportunity for both public comment and Budget Committee input following a general review and discussion of the proposed budget. The Budget Committee approves the final budget document in late spring. Public notices of the budget hearing are generally published in May or June, and the hearing is held in June. The budget is adopted, appropriations are made and the tax levy is declared no later than June 30. Expenditure budgets are appropriated at the major function level (instruction, support services, community services, facility acquisition and construction, other uses, contingency, and unappropriated fund balances) for each major funding group.

Budget Committee Members

LBL’s Board of Directors appoint budget committee members for a three-year term. LBL has eight budget committee members. Budget committee members are appointed to the zones in which they reside. The 8th budget committee member is an At-Large position, which was added in fiscal year 1994-1995 per Senate Bill 26.

ZONE	NAME	TERM EXPIRATION
1	Richard Moore	6/30/2024
2	Sarah Fay	6/30/2025
3	Sami Al-Abdrabbuh	6/30/2025
4	Sarah Finger McDonald	6/30/2024
5	Nichole Piland	6/30/2024
6	Ryan Mattingly	6/30/2024
7	Vacant	
At Large	Risteen Follett	6/30/2025

Adopted Budget Calendar

ADOPTED 2024-2025 BUDGET CALENDAR	
Wednesday, November 15, 2023	Board fills by appointment all Budget Committee vacancies to three-year terms
Wednesday, December 13, 2023	Board adopts Budget Calendar
Wednesday, April 24, 2024	Budget Committee Training Session, 4:30PM
Wednesday May 1, 2024	Publish Notice of Budget Committee Meeting (ORS 294.401(5)) (Not more than 30 days prior to the meeting)
Wednesday, May 15, 2024	Board Meeting, 5PM Budget Committee Meeting, 6PM: <ol style="list-style-type: none"> 1. Elect presiding officer 2. Receive budget message 3. Review budget and gather input 4. Consider citizen recommendations 5. Announce subsequent budget committee meetings if needed
Wednesday, May 29, 2024	2 nd Budget Committee Meeting, 6PM (If needed) <ol style="list-style-type: none"> 1. Review budget 2. Consider citizen recommendations 3. Announce subsequent budget committee meetings if needed
Wednesday, June 5, 2024	Publish Financial Summary and Notice of Budget Hearing (ORS 294.421(2)) Notice to be published not less than 5 days nor more than 30 days prior to the budget hearing.
Wednesday, June 19, 2024	Board Meeting, 6PM Budget Hearing during the Board meeting, 6PM: <ol style="list-style-type: none"> 1. Consider public testimony from budget hearing 2. Adopt Budget 3. Levy Taxes 4. Appropriate the 2023-2024 Budget
Prior to July 14, 2024	Submit Notice of Property Taxes to County Assessor

Superintendent's Budget Message

Dear Budget Committee Members and LBL Community,

I submit the proposed budget for the Linn Benton Lincoln Education Service District for the fiscal year beginning July 1, 2024 and ending June 30, 2025 for your consideration. It is an honor to serve you and the districts of Linn, Benton, and Lincoln counties. I am proud of the work we have accomplished in my first year as Superintendent and look forward to the work we have planned for this upcoming year.

We recently undertook an effort to update our mission and vision statements for the ESD. It is our hope that as we articulate those values to you now, they ring true as both timely and relevant for both our current environment and our current set of challenges. Our mission is, through services and collaboration with community schools and families, we empower every child with the skills and resources needed for success, fostering innovation and responsiveness in education. Our vision is to enhance education through collaboration. We furthermore believe that every student, staff and community partner should be treated equitably and our focus is to eliminate disparities among all groups.

We are proud to count the following accomplishments for the 2023-24 school year:

- Provided both formal and informal professional development and coaching to LBLESD administrators as well as component district principals and district staff.
- Launched the pilot of our new student transportation service, Oregon Routes.
- Launched Cyber Safety as a Tier 1 service for our component districts.
- Successfully migrated our Student Information Systems to Synergy and supported our districts in their first year of utilizing that product.
- Completed the \$14 million renovation of the ESD main facility.
- Undertook Courageous Conversations diversity and equity training for our entire leadership team.
- Added a marketing and branding specialist to strengthen the LBL brand and market our services to districts state-wide.
- Conducted cyber security table-top exercise to improve the agency's cyber safety readiness.
- Wrote Emergency Operations Plan to be implemented in August 2024.

Key services that we continued to provide our districts are outlined in ORS 327.019. The statute requires 4.5% of the State School Fund to be allocated to Education Service Districts using a formula based on ADMw (Average Daily Membership weighted). With the funds received from the State School Fund, LBL must spend/distribute 90% of these resolution funds on services for component districts in four main categories that include Special Education Services, Technology Support Services, School Improvement Services, and Administrative and Support Services.

Within eight key programs, LBL offers a variety of services. Programs and services include:

Administrative Services – Office of the Superintendent and Human Resources

Business Services – Support of School ERP Pro (Infinite Visions), Student Accounting, Payroll Services, Business Administration Support, E-rate Services, and Oregon Routes

Cascade Regional Inclusive Program – Services for students with low incidence disabilities: Vision, Hearing, Orthopedic, Autism, Traumatic Brain Injury, Audiological and Augmentative Communication services

Information and Technology Services – Student Information Systems (SIS) Suite, Programmers, SIS Customer Service Representatives, Web Development, Wide and Local Area Networks, Data Center Services, Network Design and Support, Computer Support Technicians, Low Voltage Electrician, and Cyber Safety

Long Term Care and Treatment Education Program – Children’s Farm Home, Old Mill School, and Wake Robin School; Providing education for children in residential and day treatment care

Special Education and Evaluation Services – Education Evaluation and Consultation Services for Students, Response to Intervention and Severe Disabilities, and Transition Network Facilitation

Strategic Partnerships for Student Success – Behavior Consultants, Attendance Services, Family Support Liaisons, Positive Behavior Intervention Supports, Home School Registration, Student Success Act, Behavior Systems Development, and Administrative Medicaid Support

The 2024-2025 proposed budget presented to you herein has been built on estimated revenues for the General Fund, grants and contracts, and services utilizing the most current information available on each. The proposed budget will give LBL the budget authority to move forward with meeting all legal requirements outlined in local budget law. LBL will make adjustments as updated information becomes available.

This proposal represents the work of the entire administration team who have worked together to propose a budget based on our goals and objectives grounded in the reality of our fiscal constraints. We recognize the importance of presenting a quality, easy-to-understand budget with equity in mind to the communities we service.

I would like to express my appreciation to the budget committee for their service and consideration of the proposed budget.

Respectfully,

Jason Hay
Superintendent

Resource Allocation

The General Fund includes resolution revenues comprised of State School Fund, taxes, and miscellaneous fees as well as non-resolution funds for interest income and indirect charges on grants and services. The LBL budget has been developed using the State of Oregon's most recent estimates for the 2024-2025 State School Fund of \$10,783,743 and additionally assume a 4.00% increase in tax revenue, for a total of \$9,943,470, and miscellaneous revenue of \$50,000. Non-resolution general fund revenues are estimated at \$3,342,764.

In the Special Revenue Fund, grants are individually estimated to help ensure we are prepared to fully utilize the total funding available for each initiative. In cases where a grant's exact amount is known, we include full funding for that grant. In cases where amounts are still in development, we have estimated total funding for the grant based on the most current information available on the individual grant. The majority of our grants are in the second year of biennial funding. Accordingly, budgets for those grants include expected proceeds from the second year of the grant as well as any estimated carryover funds from the first year of the grant.

In the Internal Service fund, revenues are estimated for each individual service. Revenues include both transfers from the general fund related to Tier 2 services with our component districts as well as purchased services from both component and non-component districts.

Unexpected additional resources may be added to the budget using supplemental budgets and appropriation resolutions. Where budget changes have a net effect that would cause an increase of less than 10% in an appropriation category compared to the adopted budget, such changes may be approved by the Board of Directors with a resolution at a regular meeting. Changes causing a greater than 10% increase in an appropriation category compared to the adopted budget requires publication in newspapers and approval of a supplemental budget and resolution by the Board. Original and supplemental budgets may be modified using appropriation transfers between the levels of control (major function levels). Such transfers require approval by the Board.

Staffing Allocations

Employee compensation, including salaries and benefits, total \$34.3 million or 41.7% of the total budget and are the single largest expense incurred by the district. LBL uses different strategies to determine staffing and resources.

In the General Fund, Tier 1 services are voted on and approved by component districts. With only minimal changes to Tier 1 services, staffing levels have stayed very consistent over time. In the Special Revenue Fund, staffing is determined by each grant and contract received through the State or the Oregon Department of Education (ODE). Additional staff have been budgeted for all major grants, utilizing the additional federal funds.

FUND	Adopted FTE 2024	Proposed FTE 2025
General Fund	117.9	94.6
Special Revenue Fund	108.3	116.5
Internal Service Fund	24.2	46.5
Total FTE	250.4	257.5

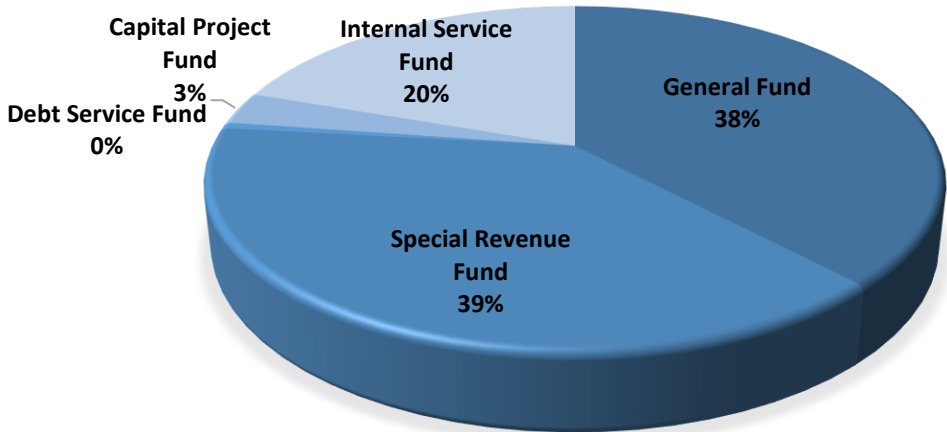
The 2024-2025 budget roll-up costs include the following assumptions:

- COLA of 4.50% for all staff
- Estimated step increase for all staff by program
- Insurance increase of \$50/month for all employee groups

Budget at a Glance

The 2024-2025 budget totals \$82,307,504. This increase of \$8,114,579 is primarily attributable to a \$6,151,366 increase in the Internal Service Fund. The 2023-24 budget was prepared with the intention of recording the ESD’s Tier 2 expenditures on the General Fund. In doing so, it anticipated a decrease of approximately \$5 million of transfers to the Internal Service Fund, which are reflected as revenue in the budget. The 2024-25 budget has been prepared to reflect Tier 2 expenditures on the Internal Service Fund, necessitating approximately \$5 million of transfers which will be reflected as revenues in the fund. It is important to note that this is merely accounting convention and accordingly, there are no cash implications associated with this increase. The remainder of the increase reflects increased expectations for the General Fund, the Special Revenue Fund, and other Internal Service Fund revenues.

FY2024-25



Budget Summary by Fund: All Funds

	BUDGET SUMMARY, ALL FUNDS					
	2022	2023	2024	2025	2025	2025
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
100-General Fund	\$ 30,974,195	\$ 31,231,717	\$ 29,869,095	\$ 31,266,074		
200-Special Revenue	26,057,781	30,041,905	27,303,854	31,894,338		
300-Debt Services	1,000,000	525,250	997,750	473,500		
400-Capital Project	10,015,084	15,403,767	6,000,000	2,500,000		
600-Internal Service	16,465,654	18,578,015	10,022,226	16,173,592		
Grand Total	\$ 84,512,714	\$ 95,780,654	\$ 74,192,925	\$ 82,307,504		

Resources: All Funds

LBL receives funds through multiple funding sources, including the State School Fund and property taxes that are generated using a permanent local property tax rate. The Legislature established that 4.5% of the annual State School Fund revenue will be distributed to ESDs.

Resources in the 2024-2025 budget include local, intermediate, state sources, federal sources and other sources. Other Sources includes the beginning fund balance for each fund as well as the interfund transfers that occur.

	BUDGET SUMMARY, ALL FUNDS					
	2022	2023	2024	2025	2025	2025
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
1000 - Revenue from Local Sources	\$ 20,214,019	\$ 19,788,142	\$ 23,363,445	\$ 24,725,201		
2000 - Revenue from Intermediate Sources	56,324	148,871	75,967	128,798		
3000 - Revenue from State Sources	21,170,841	29,456,772	26,187,526	29,379,350		
4000 - Revenue from Federal Sources	5,404,153	7,649,142	4,293,935	5,284,687		
5000 - Other Sources	58,756	56,287	-	-		
5200 - Interfund Transfers	7,635,373	10,985,595	2,107,348	5,893,565		
5400 - Res - Beginning Fund Balance	29,973,248	27,695,844	18,164,704	16,895,903		
Grand Total	\$ 84,512,714	\$ 95,780,654	\$ 74,192,925	\$ 82,307,504	\$ -	\$ -

Requirements by Object: All Funds

	2022	2023	2024		2025		%
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT	FTE	PROPOSED AMOUNT	FTE	
0100 - Salaries	\$ (16,665,360)	\$ (18,779,953)	\$ (20,422,283)	250.4	\$ (21,349,520)	257.5	25.9%
0200 - Associated Payroll Costs	(9,673,661)	(10,807,146)	(12,455,588)		(12,975,680)		15.8%
0300 - Purchased Services	(8,011,747)	(17,359,328)	(13,443,487)		(14,124,358)		17.2%
0400 - Supplies & Materials	(3,198,578)	(4,668,747)	(3,696,127)		(4,357,059)		5.3%
0500 - Capital Outlay	(159,073)	(2,270,554)	(4,471,053)		(3,807,829)		4.6%
0600 - Other Objects	(2,782,672)	(3,048,514)	(3,689,782)		(3,916,720)		4.8%
0700 - Transfers	(16,325,782)	(17,701,755)	(10,051,656)		(13,346,050)		16.2%
0800 - Other Use of Funds	-	-	(5,962,949)		(8,430,288)		10.2%
Grand Total	\$ (56,816,873)	\$ (74,635,997)	\$ (74,192,925)	250.4	\$ (82,307,504)	257.5	100.0%

Budget Summary by Fund

	2022	2023	2024		2025		%
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT	FTE	PROPOSED AMOUNT	FTE	
100-General Fund	\$ (21,872,700)	\$ (23,557,633)	\$ (29,869,095)	117.9	\$ (31,266,074)	94.6	38.0%
200-Special Revenue	(24,985,069)	(27,275,367)	(27,303,854)	108.3	(31,894,338)	116.5	38.8%
300-Debt Services	(474,750)	(471,199)	(997,750)		(473,500)		0.6%
400-Capital Project	(994,394)	(10,351,588)	(6,000,000)		(2,500,000)		3.0%
600-Internal Service	(8,489,960)	(12,980,211)	(10,022,226)	24.2	(16,173,592)	46.5	19.7%
Grand Total	\$ (56,816,873)	\$ (74,635,997)	\$ (74,192,925)	250.4	\$ (82,307,504)	257.5	100.0%

Budgetary Staffing

	2024 FTE ADOPTED	2025 FTE PROPOSED
<u>100-General Fund</u>		
Licensed	56.7	39.4
Classified	41.3	42.7
Administrative	11.8	9.7
Temporary	8.2	2.8
100-General Fund Total	117.9	94.6
<u>200-Special Revenue</u>		
Licensed	69.9	65.4
Classified	24.8	32.4
Administrative	10.1	13.0
Temporary	3.5	5.6
200-Special Revenue Total	108.3	116.5
<u>600-Internal Service</u>		
Licensed	3.7	28.3
Classified	14.7	14.0
Administrative	4.2	2.3
Temporary	1.6	2.0
600-Internal Service Total	24.2	46.5
Grand Total	250.4	257.5

Long Term Debt

LBL holds \$6.1 million of debt as a Full Faith and Credit Obligation bond. The proceeds of the bond provided partial funding for the renovation of LBL’s main facility, which was completed during fiscal year 2023-2024.

Payments will be made from the Debt Service fund which is supported by transfers from the General Fund. LBL is using the following debt service schedule for budgeting purposes:

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
2022	\$ 190,000	\$ 283,250	\$ 473,250
2023	195,000	275,650	470,650
2024	205,000	267,850	472,850
2025	215,000	259,650	474,650
2026	220,000	251,050	471,050
2027	230,000	242,250	472,250
2028	240,000	233,050	473,050
2029	250,000	223,450	473,450
2030	260,000	213,450	473,450
2031	270,000	203,050	473,050
2032	280,000	192,250	472,250
2033	295,000	178,250	473,250
2034	310,000	163,500	473,500
2035	325,000	148,000	473,000
2036	340,000	131,750	471,750
2037	360,000	114,750	474,750
2038	375,000	96,750	471,750
2039	395,000	78,000	473,000
2040	415,000	58,250	473,250
2041	435,000	37,500	472,500
2042	315,000	15,750	330,750
TOTAL	\$ 6,120,000	\$ 3,667,450	\$ 9,787,450

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This Financial Section contains required information for the District's funds and descriptions of significant revenue sources and expenditure categories.

FINANCIAL SECTION

Overview

The Financial Section details the financial resources and requirements of Linn Benton Lincoln ESD for the 2024-2025 budget.

The primary elements used to classify revenues and expenditure are fund, function and object. Funds represent the highest level of classification structure. Functions are group-related activities aimed at accomplishing a major service.

The seven major functions are Instruction, Support Services, Enterprise & Community Services, Facilities Acquisition & Construction, Long-Term Debt Service, Transfers, and Contingency (Other Uses of Funds). Under Oregon Budget Law, budgets are appropriated (adopted) at these levels.

Objects are used to describe the type of goods or services purchased and are broken down into eight categories: Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other Expenses, Transfers, and Contingency.

The following budget detail organizes all resources and requirements by fund, with each fund showing resources by object, requirements by function, requirements by object, requirements by program, requirements by function / object, and requirements by program / object. Each section may also contain further information specific to funding or operations of the fund.

Primary Elements: Chart of Account Definitions

Linn Benton Lincoln ESD's chart of accounts follows the requirements of the Program Budgeting and Accounting Manual. The full manual can be found on the Oregon Department of Education's website at [PBAM](#).

Total Resources & Requirements Budget: Summary

The 2024-2025 budget totals \$82,307,504. This increase of \$8,114,579 is primarily attributable to a \$6,151,366 increase in the Internal Service Fund. The 2023-24 budget was prepared with the intention of recording the ESD's Tier 2 expenditures on the General Fund. In doing so, it anticipated a decrease of approximately \$5 million of transfers to the Internal Service Fund, which are reflected as revenue in the budget. The 2024-25 budget has been prepared to reflect Tier 2 expenditures on the Internal Service Fund, necessitating approximately \$5 million of transfers which will be reflected as revenues in the fund. It is important to note that this is merely accounting convention and accordingly, there are no cash implications associated with this increase. The remainder of the increase reflects increased expectations for the General Fund, the Special Revenue Fund, and other Internal Service Fund revenues.

Total Resources Budget: By Fund

	BUDGET SUMMARY, ALL FUNDS					
	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
100-General Fund	\$ 30,974,195	\$ 31,231,717	\$ 29,869,095	\$ 31,266,074		
200-Special Revenue	26,057,781	30,041,905	27,303,854	31,894,338		
300-Debt Services	1,000,000	525,250	997,750	473,500		
400-Capital Project	10,015,084	15,403,767	6,000,000	2,500,000		
600-Internal Service	16,465,654	18,578,015	10,022,226	16,173,592		
Grand Total	\$ 84,512,714	\$ 95,780,654	\$ 74,192,925	\$ 82,307,504		

Total Resources Budget: By Object

	BUDGET SUMMARY, ALL FUNDS					
	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
1000 - Revenue from Local Sources	\$ 20,214,019	\$ 19,788,142	\$ 23,363,445	\$ 24,725,201		
2000 - Revenue from Intermediate Sources	56,324	148,871	75,967	128,798		
3000 - Revenue from State Sources	21,170,841	29,456,772	26,187,526	29,379,350		
4000 - Revenue from Federal Sources	5,404,153	7,649,142	4,293,935	5,284,687		
5000 - Other Sources	58,756	56,287	-	-		
5200 - Interfund Transfers	7,635,373	10,985,595	2,107,348	5,893,565		
5400 - Res - Beginning Fund Balance	29,973,248	27,695,844	18,164,704	16,895,903		
Grand Total	\$ 84,512,714	\$ 95,780,654	\$ 74,192,925	\$ 82,307,504		

Total Resources Budget: Beginning Fund Balances

	BUDGET SUMMARY, ALL FUNDS					
	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
100-General Fund	\$ 10,243,225	\$ 9,101,499	\$ 5,271,499	\$ 7,146,097		
200-Special Revenue	3,978,353	1,072,711	1,417,839	3,012,521		
300-Debt Services	-	525,250	997,750	-		
400-Capital Project	8,776,284	9,020,691	6,000,000	2,500,000		
600-Internal Service	6,975,386	7,975,693	4,477,616	4,237,285		
Grand Total	\$ 29,973,248	\$ 27,695,844	\$ 18,164,704	\$ 16,895,903		

Total Resources Budget: Ending Fund Balances

Oregon Budget Law requires a balanced budget where total resources equal total expenditures, therefore the projected ending fund balance is for each fund is equal to the budgeted contingency and reserves for the funds. Budgeted contingency and reserves for the 2023-24 and 2024-25 fiscal years are as follows:

	CONTINGENCY AND RESERVES BUDGET SUMMARY, ALL FUNDS					
	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
100-General Fund	\$ 9,101,499	\$ 7,666,396	\$ 3,257,282	\$ 5,508,124		
200-Special Revenue	1,072,711	2,802,368	-	-		
300-Debt Services	525,251	54,051	525,250	-		
400-Capital Project	9,020,691	5,054,825	2,000,000	1,000,000		
600-Internal Service	7,975,693	5,567,018	180,417	1,922,164		
Grand Total	\$ 27,695,845	\$ 21,144,658	\$ 5,962,949	\$ 8,430,288		

Total Resources Budget: By Fund / Object

BUDGET SUMMARY, ALL FUNDS						
	2022	2023	2024	2025	2025	2025
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
100-General Fund						
1000 - Revenue from Local Sources	10,652,723	12,246,840	12,790,248	13,286,234		
2000 - Revenue from Intermediate Sources	248	367	-	-		
3000 - Revenue from State Sources	10,030,371	9,826,724	9,700,000	10,833,743		
4000 - Revenue from Federal Sources	-	-	-	-		
5000 - Other Sources	47,628	56,287	-	-		
5200 - Interfund Transfers	-	-	2,107,348	-		
5400 - Res - Beginning Fund Balance	10,243,225	9,101,499	5,271,499	7,146,097		
100-General Fund Total	30,974,195	31,231,717	29,869,095	31,266,074		
200-Special Revenue						
1000 - Revenue from Local Sources	5,256,798	1,941,958	5,028,587	5,000,000		
2000 - Revenue from Intermediate Sources	56,076	112,675	75,967	128,798		
3000 - Revenue from State Sources	11,140,470	19,301,248	16,487,526	18,503,332		
4000 - Revenue from Federal Sources	5,364,956	7,613,313	4,293,935	5,249,687		
5000 - Other Sources	11,128	-	-	-		
5200 - Interfund Transfers	250,000	-	-	-		
5400 - Res - Beginning Fund Balance	3,978,353	1,072,711	1,417,839	3,012,521		
200-Special Revenue Total	26,057,781	30,041,905	27,303,854	31,894,338		
300-Debt Services						
5200 - Interfund Transfers	1,000,000	-	-	473,500		
5400 - Res - Beginning Fund Balance	-	525,250	997,750	-		
300-Debt Services Total	1,000,000	525,250	997,750	473,500		
400-Capital Project						
1000 - Revenue from Local Sources	38,800	126,999	-	-		
5200 - Interfund Transfers	1,200,000	6,256,077	-	-		
5400 - Res - Beginning Fund Balance	8,776,284	9,020,691	6,000,000	2,500,000		
400-Capital Project Total	10,015,084	15,403,767	6,000,000	2,500,000		
600-Internal Service						
1000 - Revenue from Local Sources	4,265,698	5,472,345	5,544,610	6,438,967		
2000 - Revenue from Intermediate Sources	-	35,829	-	-		
3000 - Revenue from State Sources	-	328,800	-	42,275		
4000 - Revenue from Federal Sources	39,197	35,829	-	35,000		
5200 - Interfund Transfers	5,185,373	4,729,518	-	5,420,065		
5400 - Res - Beginning Fund Balance	6,975,386	7,975,693	4,477,616	4,237,285		
600-Internal Service Total	16,465,654	18,578,015	10,022,226	16,173,592		
Grand Total	84,512,714	95,780,654	74,192,925	82,307,504		

Total Resources Budget: By Object Detail

BUDGET SUMMARY, ALL FUNDS						
	2022	2023	2024	2025	2025	2025
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
1000 - Revenue from Local Sources						
1111-Current Year's Taxes	8,516,913	8,946,940	9,301,889	9,739,639		
1112-Prior Year's Taxes	196,468	156,644	214,577	203,831		
1114-Pay in Lieu of Property Taxes	781	(1,027)	853	-		
1190-Penalty & Interest on Taxes	29,923	27,937	32,681	-		
1510-Interest on Investments	(79,739)	870,618	562,500	500,000		
1910-Rentals	-	-	-	-		
1920-Contrib - Donation Private Source	26,260	50,690	40,000	45,000		
1940-Service to Other Local Educ Agency	1,063,452	1,842,122	2,495,680	1,242,729		
1941-Services Other Dist within State	5,450	-	1,123,500	1,325,000		
1943-Service From Charter Schools	1,969	-	-	-		
1944-Rev From Non-Constituent Districts	2,099,608	2,370,398	1,853,017	2,623,968		
1946-OAESD Program Administrator	226,123	-	-	-		
1947-OAESD- R16 Grant	-	-	-	-		
1960-Recovery Prior Years' Expenditures	2,235	38,670	-	-		
1970-Service Provided Other Funds	820,214	964,160	-	1,075,270		
1980-Fees Charged to Grants	1,982,637	2,265,924	2,677,748	2,842,764		
1990-Misc Revenue	251,857	381,263	4,000	12,000		
1991-Misc Revenue - Medicaid	16,948	18,150	7,000	20,000		
1992-Cool School Tuition	35,439	58,170	50,000	95,000		
1993-Medicaid Administrative Claiming	5,017,481	1,797,484	5,000,000	5,000,000		
1000 - Revenue from Local Sources Total	20,214,019	19,788,142	23,363,445	24,725,201		
2000 - Revenue from Intermediate Sources						
2199-HERT (Heavy Equipment Rental Tax)	248	367	-	-		
2200-Restricted Revenue	56,076	148,504	75,967	128,798		
2000 - Revenue from Intermediate Sources Total	56,324	148,871	75,967	128,798		
3000 - Revenue from State Sources						
3101-SSF - General Support	9,869,350	9,781,572	9,600,000	10,783,743		
3104-State Managed County Timber	161,021	45,152	100,000	50,000		
3299-Restricted Revenue from State	11,140,470	19,630,048	16,487,526	18,545,607		
3000 - Revenue from State Sources Total	21,170,841	29,456,772	26,187,526	29,379,350		

BUDGET SUMMARY, ALL FUNDS						
	2022	2023	2024	2025	2025	2025
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
4000 - Revenue from Federal Sources						
4300-Restricted Direct from Federal Gov	-	10,500	-	5,250		
4500-Restricted Federal thru State	223,772	147,578	366,829	2,779,204		
4501-Medicaid, El Services Birth to Age 3	4,835	-	-	-		
4502-Medicaid, ECSE Services Ages 3 to 5	34,362	35,829	-	-		
4503-ESSER- CFDA#84.425D	20,486	2,175,635	-	-		
4504-CFDA 84.027A	2,338,772	3,171,412	2,439,723	1,010,278		
4505-CFDA 84.027X	438,474	-	54,662	55,291		
4509-ESSER-GEER CFDA 84.425C	-	184,155	-	-		
4511-CFDA 84.013 Restricted Federal thru S	-	95,932	-	-		
4512-CFDA 84.173 Restricted Federal thru S	20,000	-	-	-		
4513-CFDA 84.181 Restricted Federal thru S	-	-	-	-		
4519-CFDA 84.410 Restricted Federal thru Si	48,478	132,385	74,690	-		
4523-CFDA 93.778 Restricted Federal thru Si	-	-	-	35,000		
4526-CFDA 84.126a Restricted Federal Thru	-	139,112	-	-		
4528-CFDA#84.283B Restricted Federal thru	383,476	869,947	796,000	855,000		
4530-CFDA 84.173A	161,655	326,435	240,023	218,952		
4531-CFDA 84.173X	86,676	-	33,352	33,736		
4532-84.181A IDEA Part C	169,803	360,223	256,625	259,577		
4533-84.181X IDEA Part C ARP	73,364	-	32,031	32,399		
4534-21.027 CSLFRF	1,400,000	-	-	-		
4000 - Revenue from Federal Sources Total	5,404,153	7,649,142	4,293,935	5,284,687		
5000 - Other Sources						
5160-Lease Purchase Receipts	11,128	-	-	-		
5300-Sale-Comp Loss Fixed Assets	47,628	56,287	-	-		
5000 - Other Sources Total	58,756	56,287	-	-		
5200 - Interfund Transfers						
5200-Interfund Transfers	7,635,373	10,985,595	2,107,348	5,893,565		
5200 - Interfund Transfers Total	7,635,373	10,985,595	2,107,348	5,893,565		
5400 - Res - Beginning Fund Balance						
5400-Res - Beginning Fund Balance	29,973,248	27,695,844	18,164,704	16,895,903		
5400 - Res - Beginning Fund Balance Total	29,973,248	27,695,844	18,164,704	16,895,903		
Grand Total	84,512,714	95,780,654	74,192,925	82,307,504		

Total Requirements Budget: By Fund

	2022	2023	2024	2025		2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT FTE	PROPOSED AMOUNT FTE	APPROVED AMOUNT FTE	ADOPTED AMOUNT FTE			
100-General Fund	\$ (21,872,700)	\$ (23,557,633)	\$ (29,869,095) 117.9	\$ (31,266,074) 94.6					
200-Special Revenue	(24,985,069)	(27,275,367)	(27,303,854) 108.3	(31,894,338) 116.5					
300-Debt Services	(474,750)	(471,199)	(997,750)	(473,500)					
400-Capital Project	(994,394)	(10,351,588)	(6,000,000)	(2,500,000)					
600-Internal Service	(8,489,960)	(12,980,211)	(10,022,226) 24.2	(16,173,592) 46.5					
Grand Total	\$ (56,816,873)	\$ (74,635,997)	\$ (74,192,925) 250.4	\$ (82,307,504) 257.5					

Total Requirements Budget: By Function

	2022		2023		2024		2025		2025		2025	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMOUNT	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
1000-INSTRUCTION	\$ (10,922,623)	\$ (12,555,737)	\$ (15,156,691)	96.7	\$ (15,737,907)	104.3						
2000-SUPPORT SERVICES	(28,099,324)	(32,684,329)	(38,549,129)	153.6	(42,819,759)	153.3						
4000-FACILITIES ACQUISITION &	(994,394)	(11,222,976)	(4,000,000)		(1,500,000)							
5100-OTHER - DEBT	(474,750)	(471,199)	(472,500)		(473,500)							
5200-OTHER - TRANSFERS	(7,635,373)	(10,985,595)	(2,107,348)		(5,893,565)							
5300-OTHER - TRANSITS	(8,690,409)	(6,716,161)	(7,944,307)		(7,452,485)							
6000-CONTINGENCY	-	-	(2,390,488)		(3,981,396)							
7000-UNAPPROPRIATED	-	-	(3,572,461)		(4,448,892)							
Grand Total	\$ (56,816,873)	\$ (74,635,997)	\$ (74,192,925)	250.4	\$ (82,307,504)	257.5						

Total Requirements Budget: By Object

	2022		2023		2024		2025		2025		2025	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMOUNT	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
0100 - Salaries	\$ (16,665,360)	\$ (18,779,953)	\$ (20,422,283)	250.4	\$ (21,349,520)	257.5						
0200 - Associated Payroll Costs	(9,673,661)	(10,807,146)	(12,455,588)		(12,975,680)							
0300 - Purchased Services	(8,011,747)	(17,359,328)	(13,443,487)		(14,124,358)							
0400 - Supplies & Materials	(3,198,578)	(4,668,747)	(3,696,127)		(4,357,059)							
0500 - Capital Outlay	(159,073)	(2,270,554)	(4,471,053)		(3,807,829)							
0600 - Other Objects	(2,782,672)	(3,048,514)	(3,689,782)		(3,916,720)							
0700 - Transfers	(16,325,782)	(17,701,755)	(10,051,656)		(13,346,050)							
0800 - Other Use of Funds	-	-	(5,962,949)		(8,430,288)							
Grand Total	\$ (56,816,873)	\$ (74,635,997)	\$ (74,192,925)	250.4	\$ (82,307,504)	257.5						

Total Requirements Budget: By Fund / Function

	2022 ACTUAL AMOUNT	2023 ACTUAL AMOUNT	2024 BUDGET AMOUNT	FTE	2025 PROPOSED AMOUNT	FTE	2025 APPROVED AMOUNT	FTE	2025 ADOPTED AMOUNT	FTE
100-General Fund										
1000-INSTRUCTION	(232,407)	(155,007)	(284,128)	1.8	(277,963)	1.7				
2000-SUPPORT SERVICES	(13,366,069)	(15,164,983)	(25,027,686)	116.1	(19,276,422)	92.9				
5200-OTHER - TRANSFERS	(6,974,224)	(6,929,518)	-		(4,893,565)					
5300-OTHER - TRANSITS	(1,300,000)	(1,308,125)	(1,300,000)		(1,310,000)					
6000-CONTINGENCY	-	-	(1,800,000)		(3,729,232)					
7000-UNAPPROPRIATED	-	-	(1,457,282)		(1,778,892)					
100-General Fund Total	(21,872,700)	(23,557,633)	(29,869,095)	117.9	(31,266,074)	94.6				
200-Special Revenue										
1000-INSTRUCTION	(10,655,607)	(12,301,756)	(14,803,583)	94.9	(15,206,963)	100.6				
2000-SUPPORT SERVICES	(6,339,053)	(7,086,186)	(5,855,963)	13.3	(9,544,890)	15.9				
4000-FACILITIES ACQUISITION †	-	(1,871,389)	-		-					
5200-OTHER - TRANSFERS	(600,000)	(608,000)	-		(1,000,000)					
5300-OTHER - TRANSITS	(7,390,409)	(5,408,036)	(6,644,307)		(6,142,485)					
200-Special Revenue Total	(24,985,069)	(27,275,367)	(27,303,854)	108.3	(31,894,338)	116.5				
300-Debt Services										
5100-OTHER - DEBT	(474,750)	(471,199)	(472,500)		(473,500)					
6000-CONTINGENCY	-	-	(525,250)		-					
300-Debt Services Total	(474,750)	(471,199)	(997,750)		(473,500)					
400-Capital Project										
2000-SUPPORT SERVICES	-	-	-		-					
4000-FACILITIES ACQUISITION †	(994,394)	(9,351,588)	(4,000,000)		(1,500,000)					
5200-OTHER - TRANSFERS	-	(1,000,000)	-		-					
7000-UNAPPROPRIATED	-	-	(2,000,000)		(1,000,000)					
400-Capital Project Total	(994,394)	(10,351,588)	(6,000,000)		(2,500,000)					
600-Internal Service										
1000-INSTRUCTION	(34,609)	(98,974)	(68,980)		(252,981)	2.0				
2000-SUPPORT SERVICES	(8,394,202)	(10,433,160)	(7,665,480)	24.2	(13,998,447)	44.5				
5200-OTHER - TRANSFERS	(61,149)	(2,448,077)	(2,107,348)		-					
6000-CONTINGENCY	-	-	(65,238)		(252,164)					
7000-UNAPPROPRIATED	-	-	(115,179)		(1,670,000)					
600-Internal Service Total	(8,489,960)	(12,980,211)	(10,022,226)	24.2	(16,173,592)	46.5				
Grand Total	(56,816,873)	(74,635,997)	(74,192,925)	250.4	(82,307,504)	257.5				

Total Requirements Budget: By Fund / Object

	2022 ACTUAL AMOUNT	2023 ACTUAL AMOUNT	2024 BUDGET AMOUNT	FTE	2025 PROPOSED AMOUNT	FTE	2025 APPROVED AMOUNT	FTE	2025 ADOPTED AMOUNT	FTE
100-General Fund										
0100 - Salaries	(6,631,844)	(7,141,246)	(10,807,580)	117.9	(8,242,359)	94.6				
0200 - Associated Payroll Costs	(3,803,056)	(4,110,604)	(6,527,814)		(4,876,639)					
0300 - Purchased Services	(962,026)	(1,402,022)	(4,132,201)		(2,843,622)					
0400 - Supplies & Materials	(1,323,052)	(1,712,218)	(2,344,086)		(2,361,891)					
0500 - Capital Outlay	(105,089)	(123,702)	(310,000)		(135,000)					
0600 - Other Objects	(773,409)	(830,199)	(1,190,133)		(1,094,874)					
0700 - Transfers	(8,274,224)	(8,237,643)	(1,300,000)		(6,203,565)					
0800 - Other Use of Funds	-	-	(3,257,282)		(5,508,124)					
100-General Fund Total	(21,872,700)	(23,557,633)	(29,869,095)	117.9	(31,266,074)	94.6				
200-Special Revenue										
0100 - Salaries	(6,974,610)	(8,085,140)	(8,257,110)	108.3	(8,879,404)	116.5				
0200 - Associated Payroll Costs	(4,142,454)	(4,759,611)	(5,149,511)		(5,349,362)					
0300 - Purchased Services	(4,392,522)	(4,073,553)	(5,217,238)		(6,603,881)					
0400 - Supplies & Materials	(280,917)	(820,986)	(375,358)		(275,151)					
0500 - Capital Outlay	(47,402)	(2,123,707)	(161,053)		(2,172,829)					
0600 - Other Objects	(1,156,755)	(1,396,334)	(1,499,276)		(1,471,226)					
0700 - Transfers	(7,990,409)	(6,016,036)	(6,644,307)		(7,142,485)					
200-Special Revenue Total	(24,985,069)	(27,275,367)	(27,303,854)	108.3	(31,894,338)	116.5				
300-Debt Services										
0600 - Other Objects	(474,750)	(471,199)	(472,500)		(473,500)					
0800 - Other Use of Funds	-	-	(525,250)		-					
300-Debt Services Total	(474,750)	(471,199)	(997,750)		(473,500)					
400-Capital Project										
0300 - Purchased Services	(950,914)	(9,276,842)	-		-					
0400 - Supplies & Materials	-	(51,600)	-		-					
0500 - Capital Outlay	(6,582)	(23,145)	(4,000,000)		(1,500,000)					
0600 - Other Objects	(36,898)	-	-		-					
0700 - Transfers	-	(1,000,000)	-		-					
0800 - Other Use of Funds	-	-	(2,000,000)		(1,000,000)					
400-Capital Project Total	(994,394)	(10,351,588)	(6,000,000)		(2,500,000)					
600-Internal Service										
0100 - Salaries	(3,058,906)	(3,553,567)	(1,357,594)	24.2	(4,227,757)	46.5				
0200 - Associated Payroll Costs	(1,728,151)	(1,936,931)	(778,263)		(2,749,679)					
0300 - Purchased Services	(1,706,285)	(2,606,912)	(4,094,048)		(4,676,855)					
0400 - Supplies & Materials	(1,594,609)	(2,083,942)	(976,684)		(1,720,017)					
0600 - Other Objects	(340,860)	(350,782)	(527,873)		(877,120)					
0700 - Transfers	(61,149)	(2,448,077)	(2,107,348)		-					
0800 - Other Use of Funds	-	-	(180,417)		(1,922,164)					
600-Internal Service Total	(8,489,960)	(12,980,211)	(10,022,226)	24.2	(16,173,592)	46.5				
Grand Total	(56,816,873)	(74,635,997)	(74,192,925)	250.4	(82,307,504)	257.5				

Total Requirements Budget: By Function / Object

	2022 ACTUAL AMOUNT	2023 ACTUAL AMOUNT	2024 BUDGET AMOUNT	FTE	2025 PROPOSED AMOUNT	FTE	2025 APPROVED AMOUNT	FTE	2025 ADOPTED AMOUNT	FTE
1000-INSTRUCTION										
0100 - Salaries	(5,489,880)	(6,057,987)	(7,205,448)	96.7	(7,544,413)	104.3				
0200 - Associated Payroll Costs	(3,279,478)	(3,600,612)	(4,481,810)		(4,679,257)					
0300 - Purchased Services	(998,006)	(1,091,693)	(1,778,050)		(1,772,274)					
0400 - Supplies & Materials	(223,188)	(552,640)	(296,628)		(217,471)					
0500 - Capital Outlay	(47,402)	(226,761)	(161,053)		(160,308)					
0600 - Other Objects	(884,669)	(1,026,044)	(1,233,701)		(1,364,184)					
1000-INSTRUCTION Total	(10,922,623)	(12,555,737)	(15,156,691)	96.7	(15,737,907)	104.3				
2000-SUPPORT SERVICES										
0100 - Salaries	(11,175,480)	(12,721,966)	(13,216,835)	153.6	(13,805,107)	153.3				
0200 - Associated Payroll Costs	(6,394,183)	(7,206,534)	(7,973,778)		(8,296,423)					
0300 - Purchased Services	(6,062,827)	(6,990,793)	(11,665,436)		(12,352,084)					
0400 - Supplies & Materials	(2,975,390)	(4,064,507)	(3,399,499)		(4,139,588)					
0500 - Capital Outlay	(105,089)	(149,259)	(310,000)		(2,147,521)					
0600 - Other Objects	(1,386,355)	(1,551,271)	(1,983,581)		(2,079,036)					
0700 - Transfers			-							
2000-SUPPORT SERVICES Total	(28,099,324)	(32,684,329)	(38,549,129)	153.6	(42,819,759)	153.3				
4000-FACILITIES ACQUISITION & CONSTRUCTION										
0300 - Purchased Services	(950,914)	(9,276,842)	-		-					
0400 - Supplies & Materials	-	(51,600)	-		-					
0500 - Capital Outlay	(6,582)	(1,894,534)	(4,000,000)		(1,500,000)					
0600 - Other Objects	(36,898)	-	-		-					
4000-FACILITIES ACQUISITION &	(994,394)	(11,222,976)	(4,000,000)		(1,500,000)					
5100-OTHER - DEBT										
0600 - Other Objects	(474,750)	(471,199)	(472,500)		(473,500)					
5100-OTHER - DEBT Total	(474,750)	(471,199)	(472,500)		(473,500)					
5200-OTHER - TRANSFERS										
0700 - Transfers	(7,635,373)	(10,985,595)	(2,107,348)		(5,893,565)					
5200-OTHER - TRANSFERS Total	(7,635,373)	(10,985,595)	(2,107,348)		(5,893,565)					
5300-OTHER - TRANSITS										
0700 - Transfers	(8,690,409)	(6,716,161)	(7,944,307)		(7,452,485)					
5300-OTHER - TRANSITS Total	(8,690,409)	(6,716,161)	(7,944,307)		(7,452,485)					
6000-CONTINGENCY										
0800 - Other Use of Funds	-	-	(2,390,488)		(3,981,396)					
6000-CONTINGENCY Total	-	-	(2,390,488)		(3,981,396)					
7000-UNAPPROPRIATED										
0800 - Other Use of Funds	-	-	(3,572,461)		(4,448,892)					
7000-UNAPPROPRIATED Total	-	-	(3,572,461)		(4,448,892)					
Grand Total	(56,816,873)	(74,635,997)	(74,192,925)	250.4	(82,307,504)	257.5				

Total Requirements Budget: By Program

	2022	2023	2024		2025		2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT	FTE	PROPOSED AMOUNT	FTE	APPROVED AMOUNT	FTE	ADOPTED AMOUNT	FTE
000-LBL ESD Cental Cost Center	(673,562)	(768,937)	-		(2,725,238)					
101-EXECUTIVE ADMINISTRATIO	(3,166,328)	(4,943,528)	(9,148,810)	11.5	(8,201,793)	9.2				
102-FACILITIES	(1,797,766)	(11,823,998)	(5,862,690)	4.4	(3,548,433)	4.8				
105-BUSINESS SERVICES	(8,037,293)	(9,031,916)	(9,587,724)	13.0	(16,249,605)	9.8				
110-HUMAN RESOURCES	(566,717)	(805,612)	(917,605)	5.0	(788,890)	3.8				
115-INFORMATION TECHNOLOG	(8,615,410)	(10,610,748)	(9,471,131)	30.5	(9,914,676)	32.8				
205-Cascade Regional Inclusive	(4,920,697)	(5,434,054)	(7,075,142)	39.0	(7,343,802)	44.6				
210-Special Education & Evaluat	(7,399,130)	(8,946,761)	(7,625,307)	41.6	(7,300,753)	38.0				
220-Strategic Partnerships & Stu	(8,594,402)	(7,307,767)	(8,478,500)	20.9	(9,683,700)	23.2				
230-Early Intervention & Early Cl	(10,643,196)	(12,095,733)	(12,932,881)	68.2	(13,412,269)	75.9				
240-Long Term Care & Treatmen	(2,402,372)	(2,866,945)	(3,093,135)	16.2	(3,138,345)	15.6				
Grand Total	(56,816,873)	(74,635,997)	(74,192,925)	250.4	(82,307,504)	257.5				

Total Requirements Budget: By Program / Object

	2022	2023	2024		2025		2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT	FTE	PROPOSED AMOUNT	FTE	APPROVED AMOUNT	FTE	ADOPTED AMOUNT	FTE
000-LBL ESD Cental Cost Center										
0300 - Purchased Services	-	(4,587)	-		(1,725,238)					
0700 - Transfers	(673,562)	(764,350)	-		-					
0800 - Other Use of Funds	-	-	-		(1,000,000)					
000-LBL ESD Cental Cost Center	(673,562)	(768,937)	-		(2,725,238)					
101-EXECUTIVE ADMINISTRATION										
0100 - Salaries	(747,869)	(864,058)	(1,332,341)	11.5	(1,459,563)	9.2				
0200 - Associated Payroll Costs	(413,472)	(505,785)	(735,590)		(805,160)					
0300 - Purchased Services	(1,563,081)	(1,851,208)	(6,422,043)		(4,670,245)					
0400 - Supplies & Materials	(102,688)	(185,013)	(84,427)		(440,050)					
0600 - Other Objects	(99,601)	(105,520)	(393,991)		(574,611)					
0700 - Transfers	(239,617)	(1,431,944)	-		-					
0800 - Other Use of Funds	-	-	(180,417)		(252,164)					
101-EXECUTIVE ADMINISTRATIO	(3,166,328)	(4,943,528)	(9,148,810)	11.5	(8,201,793)	9.2				
102-FACILITIES										
0100 - Salaries	(352,186)	(726,543)	(263,410)	4.4	(303,391)	4.8				
0200 - Associated Payroll Costs	(210,984)	(370,816)	(166,644)		(206,635)					
0300 - Purchased Services	(1,111,291)	(9,445,829)	(174,950)		(179,350)					
0400 - Supplies & Materials	(77,183)	(201,298)	(53,000)		(69,250)					
0500 - Capital Outlay	(6,582)	(23,145)	(3,200,000)		(1,786,851)					
0600 - Other Objects	(39,540)	(56,366)	(4,686)		(2,956)					
0700 - Transfers	-	(1,000,000)	-		-					
0800 - Other Use of Funds	-	-	(2,000,000)		(1,000,000)					
102-FACILITIES Total	(1,797,766)	(11,823,998)	(5,862,690)	4.4	(3,548,433)	4.8				
105-BUSINESS SERVICES										
0100 - Salaries	(1,205,359)	(1,206,383)	(1,111,422)	13.0	(922,314)	9.8				
0200 - Associated Payroll Costs	(685,292)	(773,172)	(669,560)		(830,191)					
0300 - Purchased Services	(188,508)	(198,632)	(623,641)		(1,234,228)					
0400 - Supplies & Materials	(1,113,053)	(1,166,186)	(1,252,564)		(1,304,250)					
0500 - Capital Outlay	-	(1,855,087)	-		-					
0600 - Other Objects	(778,021)	(785,118)	(834,161)		(886,933)					
0700 - Transfers	(4,067,060)	(3,047,339)	(1,313,843)		(4,893,565)					
0800 - Other Use of Funds	-	-	(3,782,532)		(6,178,124)					
105-BUSINESS SERVICES Total	(8,037,293)	(9,031,916)	(9,587,724)	13.0	(16,249,605)	9.8				
110-HUMAN RESOURCES										
0100 - Salaries	(304,133)	(374,419)	(471,360)	5.0	(393,863)	3.8				
0200 - Associated Payroll Costs	(183,762)	(229,951)	(300,178)		(242,202)					
0300 - Purchased Services	(41,651)	(131,457)	(94,343)		(99,375)					
0400 - Supplies & Materials	(36,034)	(61,643)	(49,725)		(48,950)					
0600 - Other Objects	(1,137)	(8,143)	(2,000)		(4,500)					
110-HUMAN RESOURCES Total	(566,717)	(805,612)	(917,605)	5.0	(788,890)	3.8				
115-INFORMATION TECHNOLOGY										
0100 - Salaries	(2,350,378)	(3,028,327)	(3,218,269)	30.5	(3,302,449)	32.8				
0200 - Associated Payroll Costs	(1,310,135)	(1,568,661)	(1,907,983)		(1,849,309)					
0300 - Purchased Services	(447,885)	(958,352)	(369,887)		(506,696)					
0400 - Supplies & Materials	(1,506,372)	(2,062,286)	(1,702,600)		(2,027,806)					
0500 - Capital Outlay	(97,289)	(107,088)	(1,110,000)		(1,860,670)					
0600 - Other Objects	(276,869)	(286,694)	(368,887)		(367,746)					
0700 - Transfers	(2,626,482)	(2,599,338)	(793,505)		-					
115-INFORMATION TECHNOLOG	(8,615,410)	(10,610,748)	(9,471,131)	30.5	(9,914,676)	32.8				

	2022	2023	2024		2025		2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	AMOUNT	FTE	PROPOSED AMOUNT	FTE	APPROVED AMOUNT	FTE	ADOPTED AMOUNT	FTE
205-Cascade Regional Inclusive Services										
0100 - Salaries	(2,473,608)	(2,378,752)	(3,164,986)	39.0	(3,549,141)	44.6				
0200 - Associated Payroll Costs	(1,408,865)	(1,435,526)	(1,895,409)		(2,088,526)					
0300 - Purchased Services	(312,210)	(431,183)	(182,473)		(457,102)					
0400 - Supplies & Materials	(20,315)	(146,624)	(108,528)		(49,160)					
0500 - Capital Outlay	(13,645)	(13,433)	-		-					
0600 - Other Objects	(294,198)	(305,559)	(427,656)		(441,873)					
0700 - Transfers	(397,856)	(722,977)	(1,296,089)		(758,000)					
205-Cascade Regional Inclusive	(4,920,697)	(5,434,054)	(7,075,142)	39.0	(7,343,802)	44.6				
210-Special Education & Evaluation Services										
0100 - Salaries	(2,833,390)	(3,216,958)	(3,087,875)	41.6	(2,906,553)	38.0				
0200 - Associated Payroll Costs	(1,607,947)	(1,744,380)	(1,788,900)		(1,719,992)					
0300 - Purchased Services	(466,915)	(917,789)	(917,993)		(859,171)					
0400 - Supplies & Materials	(76,478)	(191,965)	(99,828)		(124,100)					
0500 - Capital Outlay	(7,800)	(16,613)	-		-					
0600 - Other Objects	(327,663)	(373,818)	(430,712)		(380,937)					
0700 - Transfers	(2,078,937)	(2,485,238)	(1,300,000)		(1,310,000)					
210-Special Education & Evaluat	(7,399,130)	(8,946,761)	(7,625,307)	41.6	(7,300,753)	38.0				
220-Strategic Partnerships & Student Support										
0100 - Salaries	(1,558,862)	(1,759,391)	(1,706,985)	20.9	(1,997,915)	23.2				
0200 - Associated Payroll Costs	(931,027)	(1,030,267)	(1,239,506)		(1,159,857)					
0300 - Purchased Services	(2,755,716)	(2,001,265)	(2,969,786)		(2,992,708)					
0400 - Supplies & Materials	(25,693)	(174,463)	(70,957)		(58,982)					
0600 - Other Objects	(147,092)	(178,845)	(191,266)		(174,238)					
0700 - Transfers	(3,176,012)	(2,163,536)	(2,300,000)		(3,300,000)					
220-Strategic Partnerships & Stu	(8,594,402)	(7,307,767)	(8,478,500)	20.9	(9,683,700)	23.2				
230-Early Intervention & Early Childhood Special E										
0100 - Salaries	(3,684,193)	(4,061,106)	(4,743,852)	68.2	(5,192,238)	75.9				
0200 - Associated Payroll Costs	(2,236,915)	(2,500,844)	(2,923,278)		(3,287,957)					
0300 - Purchased Services	(867,786)	(948,825)	(1,217,502)		(867,450)					
0400 - Supplies & Materials	(194,281)	(352,564)	(198,250)		(153,261)					
0500 - Capital Outlay	(33,757)	(34,273)	(10,308)		(10,308)					
0600 - Other Objects	(627,085)	(711,087)	(791,473)		(816,570)					
0700 - Transfers	(2,999,179)	(3,487,034)	(3,048,218)		(3,084,485)					
230-Early Intervention & Early C	(10,643,196)	(12,095,733)	(12,932,881)	68.2	(13,412,269)	75.9				
240-Long Term Care & Treatment										
0100 - Salaries	(1,155,382)	(1,164,016)	(1,321,783)	16.2	(1,322,093)	15.6				
0200 - Associated Payroll Costs	(685,262)	(647,743)	(828,539)		(785,851)					
0300 - Purchased Services	(256,704)	(470,202)	(470,869)		(532,795)					
0400 - Supplies & Materials	(46,481)	(126,706)	(76,250)		(81,250)					
0500 - Capital Outlay	-	(220,914)	(150,745)		(150,000)					
0600 - Other Objects	(191,466)	(237,365)	(244,950)		(266,356)					
0700 - Transfers	(67,077)	-	-		-					
240-Long Term Care & Treatmer	(2,402,372)	(2,866,945)	(3,093,135)	16.2	(3,138,345)	15.6				
Grand Total	(56,816,873)	(74,635,997)	(74,192,925)	250.4	(82,307,504)	257.5				

General Fund

The General Fund includes resources that are not legally restricted to expenditures for specified purposes. Revenue sources include State School Funds, property taxes, fees charged to grants, and other miscellaneous sources. By statute, the ESD is required to spend 90% of State School Fund and property tax revenues directly on our constituent districts. Linn Benton Lincoln ESD formalizes this through a format of Tier 1 and Tier 2 services. Tier 1 services are centrally funded and provided to all constituent districts. Once Tier 1 funds are accounted for, remaining amounts are made available to individual districts as Tier 2 funding where they can individually direct those funds towards services the ESD provides. By policy, we maintain a minimum reserved fund balance representing 4-weeks of projected general fund expenditures adopted in the General Fund.

The remainder of the General Fund supports the ESD's administrative operations including Executive Administration, Human Resources, Facilities Management, Business Services, and Information Technology.

General Fund Resources: By Object

	BUDGET SUMMARY, ALL FUNDS					
	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
1000 - Revenue from Local Sources	10,652,723	12,246,840	12,790,248	13,286,234		
2000 - Revenue from Intermediate Sources	248	367	-	-		
3000 - Revenue from State Sources	10,030,371	9,826,724	9,700,000	10,833,743		
4000 - Revenue from Federal Sources	-	-	-	-		
5000 - Other Sources	47,628	56,287	-	-		
5200 - Interfund Transfers	-	-	2,107,348	-		
5400 - Res - Beginning Fund Balance	10,243,225	9,101,499	5,271,499	7,146,097		
Grand Total	30,974,195	31,231,717	29,869,095	31,266,074		

General Fund Requirements: By Function

	2022		2023		2024		2025		2025		2025	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED	APPROVED	ADOPTED	AMOUNT	FTE	AMOUNT	FTE	
1000-INSTRUCTION	\$ (232,407)	\$ (155,007)	\$ (284,128)	1.8	\$ (277,963)	1.7						
2000-SUPPORT SERVICES	(13,366,069)	(15,164,983)	(25,027,686)	116.1	(19,276,422)	92.9						
5200-OTHER - TRANSFERS	(6,974,224)	(6,929,518)	-		(4,893,565)							
5300-OTHER - TRANSITS	(1,300,000)	(1,308,125)	(1,300,000)		(1,310,000)							
6000-CONTINGENCY	-	-	(1,800,000)		(3,729,232)							
7000-UNAPPROPRIATED	-	-	(1,457,282)		(1,778,892)							
Grand Total	\$ (21,872,700)	\$ (23,557,633)	\$ (29,869,095)	117.9	\$ (31,266,074)	94.6						

General Fund Requirements: By Object

	2022		2023		2024		2025		2025		2025	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE		
	AMOUNT	AMOUNT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
0100 - Salaries	\$ (6,631,844)	\$ (7,141,246)	\$ (10,807,580)	117.9	\$ (8,242,359)	94.6						
0200 - Associated Payroll Costs	(3,803,056)	(4,110,604)	(6,527,814)		(4,876,639)							
0300 - Purchased Services	(962,026)	(1,402,022)	(4,132,201)		(2,843,622)							
0400 - Supplies & Materials	(1,323,052)	(1,712,218)	(2,344,086)		(2,361,891)							
0500 - Capital Outlay	(105,089)	(123,702)	(310,000)		(135,000)							
0600 - Other Objects	(773,409)	(830,199)	(1,190,133)		(1,094,874)							
0700 - Transfers	(8,274,224)	(8,237,643)	(1,300,000)		(6,203,565)							
0800 - Other Use of Funds	-	-	(3,257,282)		(5,508,124)							
Grand Total	\$ (21,872,700)	\$ (23,557,633)	\$ (29,869,095)	117.9	\$ (31,266,074)	94.6						

General Fund Requirements: By Program

	2022		2023		2024		2025		2025		2025	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE		
	AMOUNT	AMOUNT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
101-EXECUTIVE ADMINISTRATIO	(945,017)	(2,357,826)	(3,335,430)	4.5	(2,291,727)	3.0						
102-FACILITIES	(797,286)	(814,568)	(662,690)	4.4	(741,582)	4.8						
105-BUSINESS SERVICES	(4,560,880)	(4,187,357)	(5,959,891)	10.0	(12,566,314)	5.9						
110-HUMAN RESOURCES	(558,976)	(799,908)	(917,605)	5.0	(788,890)	3.8						
115-INFORMATION TECHNOLOG	(5,804,542)	(5,324,718)	(7,009,407)	19.9	(5,861,604)	23.9						
205-Cascade Regional Inclusive	(2,012,246)	(2,368,283)	(2,358,164)	17.2	(2,545,279)	19.7						
210-Special Education & Evaluat	(5,873,533)	(6,585,606)	(7,229,850)	39.9	(5,147,367)	24.9						
220-Strategic Partnerships & Stu	(1,253,143)	(1,119,367)	(1,519,300)	10.5	(106,743)	0.8						
230-Early Intervention & Early Cl	-	-	(876,758)	6.5	(1,216,568)	7.9						
240-Long Term Care & Treatmen	(67,077)	-	-	-	-	-						
Grand Total	(21,872,700)	(23,557,633)	(29,869,095)	117.9	(31,266,074)	94.6						

General Fund Requirements: By Function / Object

	2022 ACTUAL AMOUNT	2023 ACTUAL AMOUNT	2024 BUDGET AMOUNT	FTE	2025 PROPOSED AMOUNT	FTE	2025 APPROVED AMOUNT	FTE	2025 ADOPTED AMOUNT	FTE
1000-INSTRUCTION										
0100 - Salaries	(133,215)	(85,321)	(168,213)	1.8	(108,573)	1.7				
0200 - Associated Payroll Costs	(70,402)	(49,819)	(92,097)		(69,765)					
0300 - Purchased Services	(15,551)	(10,352)	(3,750)		(6,250)					
0400 - Supplies & Materials	(714)	(1,295)	(5,000)		(10,000)					
0600 - Other Objects	(12,525)	(8,220)	(15,067)		(83,375)					
1000-INSTRUCTION Total	(232,407)	(155,007)	(284,128)	1.8	(277,963)	1.7				
2000-SUPPORT SERVICES										
0100 - Salaries	(6,498,629)	(7,055,925)	(10,639,366)	116.1	(8,133,786)	92.9				
0200 - Associated Payroll Costs	(3,732,654)	(4,060,785)	(6,435,717)		(4,806,874)					
0300 - Purchased Services	(946,475)	(1,391,670)	(4,128,451)		(2,837,372)					
0400 - Supplies & Materials	(1,322,338)	(1,710,923)	(2,339,086)		(2,351,891)					
0500 - Capital Outlay	(105,089)	(123,702)	(310,000)		(135,000)					
0600 - Other Objects	(760,884)	(821,979)	(1,175,066)		(1,011,499)					
0700 - Transfers			-							
2000-SUPPORT SERVICES Total	(13,366,069)	(15,164,983)	(25,027,686)	116.1	(19,276,422)	92.9				
5200-OTHER - TRANSFERS										
0700 - Transfers	(6,974,224)	(6,929,518)	-		(4,893,565)					
5200-OTHER - TRANSFERS Total	(6,974,224)	(6,929,518)	-		(4,893,565)					
5300-OTHER - TRANSITS										
0700 - Transfers	(1,300,000)	(1,308,125)	(1,300,000)		(1,310,000)					
5300-OTHER - TRANSITS Total	(1,300,000)	(1,308,125)	(1,300,000)		(1,310,000)					
6000-CONTINGENCY										
0800 - Other Use of Funds	-	-	(1,800,000)		(3,729,232)					
6000-CONTINGENCY Total	-	-	(1,800,000)		(3,729,232)					
7000-UNAPPROPRIATED										
0800 - Other Use of Funds	-	-	(1,457,282)		(1,778,892)					
7000-UNAPPROPRIATED Total	-	-	(1,457,282)		(1,778,892)					
Grand Total	(21,872,700)	(23,557,633)	(29,869,095)	117.9	(31,266,074)	94.6				

General Fund Requirements: By Program / Object

	2022 ACTUAL AMOUNT	2023 ACTUAL AMOUNT	2024 BUDGET AMOUNT	FTE	2025 PROPOSED AMOUNT	FTE	2025 APPROVED AMOUNT	FTE	2025 ADOPTED AMOUNT	FTE
101-EXECUTIVE ADMINISTRATION										
0100 - Salaries	(481,402)	(466,251)	(637,247)	4.5	(454,866)	3.0				
0200 - Associated Payroll Costs	(269,058)	(278,383)	(374,369)		(270,045)					
0300 - Purchased Services	(98,050)	(139,669)	(2,263,564)		(1,528,366)					
0400 - Supplies & Materials	(14,493)	(39,011)	(9,750)		(24,450)					
0600 - Other Objects	(42,397)	(47,734)	(50,500)		(14,000)					
0700 - Transfers	(39,617)	(1,386,778)	-		-					
101-EXECUTIVE ADMINISTRATIO	(945,017)	(2,357,826)	(3,335,430)	4.5	(2,291,727)	3.0				
102-FACILITIES										
0100 - Salaries	(352,186)	(341,116)	(263,410)	4.4	(303,391)	4.8				
0200 - Associated Payroll Costs	(210,984)	(207,883)	(166,644)		(206,635)					
0300 - Purchased Services	(160,377)	(168,987)	(174,950)		(178,850)					
0400 - Supplies & Materials	(71,300)	(94,110)	(53,000)		(49,750)					
0600 - Other Objects	(2,439)	(2,471)	(4,686)		(2,956)					
102-FACILITIES Total	(797,286)	(814,568)	(662,690)	4.4	(741,582)	4.8				
105-BUSINESS SERVICES										
0100 - Salaries	(577,084)	(562,759)	(863,624)	10.0	(596,379)	5.9				
0200 - Associated Payroll Costs	(335,614)	(369,971)	(530,687)		(359,054)					
0300 - Purchased Services	(111,187)	(106,715)	(261,055)		(174,228)					
0400 - Supplies & Materials	(641,501)	(629,923)	(759,250)		(700,250)					
0600 - Other Objects	(228,434)	(228,823)	(287,993)		(334,714)					
0700 - Transfers	(2,667,060)	(2,289,167)	-		(4,893,565)					
0800 - Other Use of Funds	-	-	(3,257,282)		(5,508,124)					
105-BUSINESS SERVICES Total	(4,560,880)	(4,187,357)	(5,959,891)	10.0	(12,566,314)	5.9				
110-HUMAN RESOURCES										
0100 - Salaries	(304,133)	(373,243)	(471,360)	5.0	(393,863)	3.8				
0200 - Associated Payroll Costs	(183,762)	(229,951)	(300,178)		(242,202)					
0300 - Purchased Services	(41,651)	(131,457)	(94,343)		(99,375)					
0400 - Supplies & Materials	(28,293)	(57,221)	(49,725)		(48,950)					
0600 - Other Objects	(1,137)	(8,037)	(2,000)		(4,500)					
110-HUMAN RESOURCES Total	(558,976)	(799,908)	(917,605)	5.0	(788,890)	3.8				
115-INFORMATION TECHNOLOGY										
0100 - Salaries	(1,638,789)	(1,879,899)	(3,018,154)	19.9	(2,439,700)	23.9				
0200 - Associated Payroll Costs	(916,829)	(1,046,354)	(1,810,904)		(1,367,087)					
0300 - Purchased Services	(255,000)	(347,649)	(333,055)		(311,975)					
0400 - Supplies & Materials	(483,367)	(673,859)	(1,289,657)		(1,348,864)					
0500 - Capital Outlay	(97,289)	(107,088)	(310,000)		(135,000)					
0600 - Other Objects	(186,786)	(197,655)	(247,637)		(258,978)					
0700 - Transfers	(2,226,482)	(1,072,214)	-		-					
115-INFORMATION TECHNOLOG	(5,804,542)	(5,324,718)	(7,009,407)	19.9	(5,861,604)	23.9				
205-Cascade Regional Inclusive Services										
0100 - Salaries	(1,056,880)	(1,159,818)	(1,339,516)	17.2	(1,445,827)	19.7				
0200 - Associated Payroll Costs	(601,656)	(663,165)	(763,068)		(889,198)					
0300 - Purchased Services	(137,582)	(284,144)	(84,947)		(55,850)					
0400 - Supplies & Materials	(11,850)	(36,131)	(25,400)		(11,700)					
0600 - Other Objects	(101,318)	(116,213)	(145,233)		(142,704)					
0700 - Transfers	(102,960)	(108,812)	-		-					
205-Cascade Regional Inclusive :	(2,012,246)	(2,368,283)	(2,358,164)	17.2	(2,545,279)	19.7				

	2022	2023	2024	FTE	2025	FTE	2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT		PROPOSED AMOUNT		APPROVED AMOUNT	FTE	ADOPTED AMOUNT	FTE
210-Special Education & Evaluation Services										
0100 - Salaries	(2,152,544)	(2,317,893)	(2,949,175)	39.9	(1,871,808)	24.9				
0200 - Associated Payroll Costs	(1,245,947)	(1,289,369)	(1,704,884)		(1,106,486)					
0300 - Purchased Services	(154,853)	(219,393)	(873,454)		(476,828)					
0400 - Supplies & Materials	(71,815)	(181,935)	(89,278)		(116,500)					
0500 - Capital Outlay	(7,800)	(16,613)	-		-					
0600 - Other Objects	(204,637)	(225,164)	(313,059)		(265,745)					
0700 - Transfers	(2,035,937)	(2,335,238)	(1,300,000)		(1,310,000)					
210-Special Education & Evaluat	(5,873,533)	(6,585,606)	(7,229,850)	39.9	(5,147,367)	24.9				
220-Strategic Partnerships & Student Support										
0100 - Salaries	(68,826)	(40,268)	(796,755)	10.5	(61,026)	0.8				
0200 - Associated Payroll Costs	(39,206)	(25,528)	(593,056)		(36,678)					
0300 - Purchased Services	(3,326)	(4,008)	(35,033)		(1,850)					
0400 - Supplies & Materials	(433)	(27)	(2,027)		(427)					
0600 - Other Objects	(6,261)	(4,102)	(92,430)		(6,762)					
0700 - Transfers	(1,135,091)	(1,045,433)	-		-					
220-Strategic Partnerships & Stu	(1,253,143)	(1,119,367)	(1,519,300)	10.5	(106,743)	0.8				
230-Early Intervention & Early Childhood Special E										
0100 - Salaries	-	-	(468,338)	6.5	(675,499)	7.9				
0200 - Associated Payroll Costs	-	-	(284,025)		(399,254)					
0300 - Purchased Services	-	-	(11,800)		(16,300)					
0400 - Supplies & Materials	-	-	(66,000)		(61,000)					
0600 - Other Objects	-	-	(46,595)		(64,515)					
230-Early Intervention & Early C	-	-	(876,758)	6.5	(1,216,568)	7.9				
240-Long Term Care & Treatment										
0700 - Transfers	(67,077)	-	-		-					
240-Long Term Care & Treatmen	(67,077)	-	-		-					
Grand Total	(21,872,700)	(23,557,633)	(29,869,095)	117.9	(31,266,074)	94.6				

General Fund Requirements: Tier 1 and Tier 2 Allocations

Tier 1 services, core services that each constituent district receives from LBL, are outlined in the Local Service Plan (LSP). The LSP requirements are outlined in the Oregon Revised Statutes under 334.175. The plan is developed for a two-year period but is reviewed and adopted by the LBL Board of Directors and each school district's Board of Directors on an annual basis. Tier 1 services are a budgetary subset of the General Fund and are budgeted for \$14,680,000 for the 2024-25 school year. Additionally, budgeted Tier 1 expenditures include a 2.25% operating contingency and a \$200,000 strategic investment fund.

After all Tier 2 services have been provided for, the remaining Tier 2 funds estimated at \$3,999,297 for 2024-2025, are allocated to each district through a formula using the last three years of actual Average Daily Membership weights (ADMw) or a minimum of 1%, whichever is greater. These funds are directed by our constituent districts and can be spent on services that are categorized as Tier 2 services.

The Tier 2 distribution calculation that is being used for the 2024-2025 is as follows:

District	2021	2022	2023	2024-25	
	ADMw	ADMw	ADMw	ADMw	2024-25 TIER 2
				AVERAGE	DISTRIBUTION
Alsea	960	1,120	661	914	2.1%
Central Linn	765	724	712	733	1.7%
Corvallis	7,482	7,439	7,400	7,440	17.2%
Greater Albany Public Schools	10,615	10,622	10,700	10,646	24.5%
Harrisburg	925	942	976	948	2.2%
Lebanon	4,420	4,657	4,724	4,600	10.6%
Lincoln County	6,449	6,549	6,489	6,496	15.0%
Monroe	507	513	535	519	1.2%
Philomath	1,787	1,847	1,894	1,843	4.2%
Santiam Canyon	5,607	3,831	3,053	4,163	9.6%
Scio	3,053	2,313	2,001	2,456	5.7%
Sweet Home	2,512	2,603	2,756	2,624	6.0%
TOTAL	45,082	43,161	41,901	43,381	100.0%

General Fund Resources: Resource Detail by Object

	BUDGET SUMMARY, ALL FUNDS					
	2022	2023	2024	2025	2025	2025
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
1111-Current Year's Taxes	\$ 8,516,913	\$ 8,946,940	\$ 9,301,889	\$ 9,739,639		
1112-Prior Year's Taxes	196,468	156,644	214,577	203,831		
1114-Pay in Lieu of Property Taxes	781	(1,027)	853	-		
1190-Penalty & Interest on Taxes	29,923	27,937	32,681	-		
1510-Interest on Investments	(118,539)	743,619	562,500	500,000		
1910-Rentals	-	-	-	-		
1960-Recovery Prior Years' Expenditures	2,235	5,042	-	-		
1970-Service Provided Other Funds	-	-	-	-		
1980-Fees Charged to Grants	1,982,637	2,265,924	2,677,748	2,842,764		
1990-Misc Revenue	42,305	101,761	-	-		
2199-HERT (Heavy Equipment Rental Tax)	248	367	-	-		
3101-SSF - General Support	9,869,350	9,781,572	9,600,000	10,783,743		
3104-State Managed County Timber	161,021	45,152	100,000	50,000		
4534-21.027 CSLFRF	-	-	-	-		
5200-Interfund Transfers	-	-	2,107,348	-		
5300-Sale-Comp Loss Fixed Assets	47,628	56,287	-	-		
5400-Res - Beginning Fund Balance	10,243,225	9,101,499	5,271,499	7,146,097		
Grand Total	\$ 30,974,195	\$ 31,231,717	\$ 29,869,095	\$ 31,266,074		

Special Revenue Fund

The Special Revenue Fund contains revenue that is restricted for specific purposes. Typically, these funds are from state and federal grants and/or contracts. The largest programs in the Special Revenue Fund are Cascade Regional Inclusive Services, Early Intervention/Early Childhood Special Education, and Long-Term Care and Treatment. Each grant operates independently and requires resources and requirements to match at the end of each grant period. Typically, these grants are allocated on a biennium basis.

Special Revenue Fund Resources: By Object

	BUDGET SUMMARY, ALL FUNDS					
	2022	2023	2024	2025	2025	2025
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
1000 - Revenue from Local Sources	5,256,798	1,941,958	5,028,587	5,000,000		
2000 - Revenue from Intermediate Sources	56,076	112,675	75,967	128,798		
3000 - Revenue from State Sources	11,140,470	19,301,248	16,487,526	18,503,332		
4000 - Revenue from Federal Sources	5,364,956	7,613,313	4,293,935	5,249,687		
5000 - Other Sources	11,128	-	-	-		
5200 - Interfund Transfers	250,000	-	-	-		
5400 - Res - Beginning Fund Balance	3,978,353	1,072,711	1,417,839	3,012,521		
Grand Total	26,057,781	30,041,905	27,303,854	31,894,338		

Special Revenue Fund Requirements: By Function

	2022	2023	2024		2025		2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	AMOUNT	FTE	PROPOSED AMOUNT	FTE	APPROVED AMOUNT	FTE	ADOPTED AMOUNT	FTE
1000-INSTRUCTION	\$ (10,655,607)	\$ (12,301,756)	\$ (14,803,583)	94.9	\$ (15,206,963)	100.6				
2000-SUPPORT SERVICES	(6,339,053)	(7,086,186)	(5,855,963)	13.3	(9,544,890)	15.9				
4000-FACILITIES ACQUISITION &	-	(1,871,389)	-		-					
5200-OTHER - TRANSFERS	(600,000)	(608,000)	-		(1,000,000)					
5300-OTHER - TRANSITS	(7,390,409)	(5,408,036)	(6,644,307)		(6,142,485)					
Grand Total	\$ (24,985,069)	\$ (27,275,367)	\$ (27,303,854)	108.3	\$ (31,894,338)	116.5				

Special Revenue Fund Requirements: By Object

	2022		2023		2024		2025		2025		2025	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE		
	AMOUNT	AMOUNT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
0100 - Salaries	\$ (6,974,610)	\$ (8,085,140)	\$ (8,257,110)	108.3	\$ (8,879,404)	116.5						
0200 - Associated Payroll Costs	(4,142,454)	(4,759,611)	(5,149,511)		(5,349,362)							
0300 - Purchased Services	(4,392,522)	(4,073,553)	(5,217,238)		(6,603,881)							
0400 - Supplies & Materials	(280,917)	(820,986)	(375,358)		(275,151)							
0500 - Capital Outlay	(47,402)	(2,123,707)	(161,053)		(2,172,829)							
0600 - Other Objects	(1,156,755)	(1,396,334)	(1,499,276)		(1,471,226)							
0700 - Transfers	(7,990,409)	(6,016,036)	(6,644,307)		(7,142,485)							
Grand Total	\$ (24,985,069)	\$ (27,275,367)	\$ (27,303,854)	108.3	\$ (31,894,338)	116.5						

Special Revenue Fund Requirements: By Program

OBJECT	2022		2023		2024		2025		2025		2025	
	ACTUAL	ACTUAL	BUDGET	FTE	PROPOSED	FTE	APPROVED	FTE	ADOPTED	FTE		
	AMOUNT	AMOUNT	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
000-LBL ESD Cental Cost Center	(673,562)	(768,937)	-		-							
101-EXECUTIVE ADMINISTRATIO	(715,930)	(736,874)	(796,000)	1.4	(1,305,000)	2.2						
102-FACILITIES	(2,457)	(652,721)	-		(286,851)							
105-BUSINESS SERVICES	(1,601,166)	(2,734,991)	-		(1,000,000)							
110-HUMAN RESOURCES	(6,868)	(4,962)	-		-							
115-INFORMATION TECHNOLOG	(400,000)	(184,155)	-		(1,725,670)							
205-Cascade Regional Inclusive	(2,466,434)	(2,302,136)	(4,236,081)	18.4	(4,319,346)	21.4						
210-Special Education & Evaluat	(247,965)	(456,971)	(395,457)	1.7	(334,952)	2.1						
220-Strategic Partnerships & Stu	(5,996,087)	(4,474,848)	(6,796,038)	8.8	(7,841,454)	9.2						
230-Early Intervention & Early Cl	(10,608,587)	(12,091,827)	(12,056,123)	61.7	(11,948,416)	66.0						
240-Long Term Care & Treatmen	(2,266,013)	(2,866,945)	(3,024,155)	16.2	(3,132,649)	15.6						
Grand Total	(24,985,069)	(27,275,367)	(27,303,854)	108.3	(31,894,338)	116.5						

Special Revenue Fund Requirements: By Function / Object

	2022 ACTUAL AMOUNT	2023 ACTUAL AMOUNT	2024 BUDGET AMOUNT	FTE	2025 PROPOSED AMOUNT	FTE	2025 APPROVED AMOUNT	FTE	2025 ADOPTED AMOUNT	FTE
1000-INSTRUCTION										
0100 - Salaries	(5,356,408)	(5,904,946)	(6,998,735)	94.9	(7,296,300)	100.6				
0200 - Associated Payroll Costs	(3,208,979)	(3,525,963)	(4,364,929)		(4,520,986)					
0300 - Purchased Services	(950,036)	(1,076,429)	(1,774,300)		(1,766,024)					
0400 - Supplies & Materials	(222,474)	(550,040)	(291,628)		(207,471)					
0500 - Capital Outlay	(47,402)	(226,761)	(161,053)		(160,308)					
0600 - Other Objects	(870,308)	(1,017,617)	(1,212,938)		(1,255,874)					
1000-INSTRUCTION Total	(10,655,607)	(12,301,756)	(14,803,583)	94.9	(15,206,963)	100.6				
2000-SUPPORT SERVICES										
0100 - Salaries	(1,618,202)	(2,180,194)	(1,258,375)	13.3	(1,583,104)	15.9				
0200 - Associated Payroll Costs	(933,475)	(1,233,648)	(784,582)		(828,376)					
0300 - Purchased Services	(3,442,486)	(2,997,124)	(3,442,938)		(4,837,857)					
0400 - Supplies & Materials	(58,443)	(270,946)	(83,730)		(67,680)					
0500 - Capital Outlay		(25,557)			(2,012,521)					
0600 - Other Objects	(286,447)	(378,717)	(286,339)		(215,352)					
2000-SUPPORT SERVICES Total	(6,339,053)	(7,086,186)	(5,855,963)	13.3	(9,544,890)	15.9				
4000-FACILITIES ACQUISITION & CONSTRUCTION										
0500 - Capital Outlay	-	(1,871,389)	-		-					
0600 - Other Objects	-	-	-		-					
4000-FACILITIES ACQUISITION & CONSTRUCTION		(1,871,389)	-		-					
5200-OTHER - TRANSFERS										
0700 - Transfers	(600,000)	(608,000)	-		(1,000,000)					
5200-OTHER - TRANSFERS Total	(600,000)	(608,000)	-		(1,000,000)					
5300-OTHER - TRANSITS										
0700 - Transfers	(7,390,409)	(5,408,036)	(6,644,307)		(6,142,485)					
5300-OTHER - TRANSITS Total	(7,390,409)	(5,408,036)	(6,644,307)		(6,142,485)					
Grand Total	(24,985,069)	(27,275,367)	(27,303,854)	108.3	(31,894,338)	116.5				

Special Revenue Fund Requirements: By Program / Object

OBJECT	2022	2023	2024		2025		2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT	FTE	PROPOSED AMOUNT	FTE	APPROVED AMOUNT	FTE	ADOPTED AMOUNT	FTE
000-LBL ESD Cental Cost Center										
0300 - Purchased Services	-	(4,587)	-		-					
0700 - Transfers	(673,562)	(764,350)	-		-					
000-LBL ESD Cental Cost Center	(673,562)	(768,937)	-		-					
101-EXECUTIVE ADMINISTRATION										
0100 - Salaries	(25,798)	(153,495)	(173,068)	1.4	(266,246)	2.2				
0200 - Associated Payroll Costs	(10,946)	(77,434)	(79,153)		(113,327)					
0300 - Purchased Services	(438,425)	(460,805)	(473,555)		(854,198)					
0400 - Supplies & Materials	(83)	(5,785)	(4,500)		(4,800)					
0600 - Other Objects	(40,678)	(39,354)	(65,725)		(66,429)					
0700 - Transfers	(200,000)	-	-		-					
101-EXECUTIVE ADMINISTRATIO	(715,930)	(736,874)	(796,000)	1.4	(1,305,000)	2.2				
102-FACILITIES										
0100 - Salaries	-	(385,427)	-		-					
0200 - Associated Payroll Costs	-	(162,933)	-		-					
0400 - Supplies & Materials	(2,254)	(50,467)	-		-					
0500 - Capital Outlay	-	-	-		(286,851)					
0600 - Other Objects	(203)	(53,894)	-		-					
102-FACILITIES Total	(2,457)	(652,721)	-		(286,851)					
105-BUSINESS SERVICES										
0100 - Salaries	(133,000)	(132,722)	-		-					
0200 - Associated Payroll Costs	(67,461)	(130,429)	-		-					
0300 - Purchased Services	-	(0)	-		(1,000,000)					
0400 - Supplies & Materials	(647)	-	-		-					
0500 - Capital Outlay	-	(1,855,087)	-		-					
0600 - Other Objects	(58)	(8,754)	-		-					
0700 - Transfers	(1,400,000)	(608,000)	-		-					
105-BUSINESS SERVICES Total	(1,601,166)	(2,734,991)	-		(1,000,000)					
110-HUMAN RESOURCES										
0100 - Salaries	-	(1,176)	-		-					
0400 - Supplies & Materials	(6,868)	(3,680)	-		-					
0600 - Other Objects	-	(106)	-		-					
110-HUMAN RESOURCES Total	(6,868)	(4,962)	-		-					
115-INFORMATION TECHNOLOGY										
0100 - Salaries	-	(172,813)	-		-					
0200 - Associated Payroll Costs	-	(11,342)	-		-					
0500 - Capital Outlay	-	-	-		(1,725,670)					
0600 - Other Objects	-	-	-		-					
0700 - Transfers	(400,000)	-	-		-					
115-INFORMATION TECHNOLOG	(400,000)	(184,155)	-		(1,725,670)					

OBJECT	2022	2023	2024	FTE	2025	FTE	2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT		PROPOSED AMOUNT		APPROVED AMOUNT	FTE	ADOPTED AMOUNT	FTE
205-Cascade Regional Inclusive Services										
0100 - Salaries	(1,193,103)	(992,349)	(1,549,432)	18.4	(1,811,190)	21.4				
0200 - Associated Payroll Costs	(684,247)	(645,387)	(974,790)		(1,030,323)					
0300 - Purchased Services	(120,042)	(104,713)	(89,926)		(387,642)					
0400 - Supplies & Materials	(7,641)	(107,967)	(83,128)		(37,460)					
0500 - Capital Outlay	(13,645)	(13,433)	-		-					
0600 - Other Objects	(171,009)	(168,342)	(242,716)		(294,731)					
0700 - Transfers	(276,747)	(269,947)	(1,296,089)		(758,000)					
205-Cascade Regional Inclusive :	(2,466,434)	(2,302,136)	(4,236,081)	18.4	(4,319,346)	21.4				
210-Special Education & Evaluation Services										
0100 - Salaries	(90,742)	(159,286)	(138,700)	1.7	(182,971)	2.1				
0200 - Associated Payroll Costs	(51,057)	(93,710)	(84,015)		(109,231)					
0300 - Purchased Services	(48,059)	(125,627)	(44,539)		(13,243)					
0400 - Supplies & Materials	(553)	(1,718)	(10,550)		(1,850)					
0600 - Other Objects	(57,554)	(76,629)	(117,653)		(27,657)					
210-Special Education & Evaluat	(247,965)	(456,971)	(395,457)	1.7	(334,952)	2.1				
220-Strategic Partnerships & Student Support										
0100 - Salaries	(730,920)	(862,750)	(837,114)	8.8	(919,705)	9.2				
0200 - Associated Payroll Costs	(434,000)	(489,790)	(568,545)		(510,433)					
0300 - Purchased Services	(2,693,925)	(1,962,493)	(2,932,648)		(2,964,853)					
0400 - Supplies & Materials	(22,109)	(172,100)	(68,680)		(57,530)					
0600 - Other Objects	(74,212)	(101,010)	(89,051)		(88,933)					
0700 - Transfers	(2,040,921)	(886,705)	(2,300,000)		(3,300,000)					
220-Strategic Partnerships & Stu	(5,996,087)	(4,474,848)	(6,796,038)	8.8	(7,841,454)	9.2				
230-Early Intervention & Early Childhood Special E										
0100 - Salaries	(3,683,936)	(4,061,106)	(4,275,513)	61.7	(4,377,199)	66.0				
0200 - Associated Payroll Costs	(2,236,818)	(2,500,844)	(2,639,253)		(2,800,197)					
0300 - Purchased Services	(835,367)	(945,126)	(1,205,702)		(851,150)					
0400 - Supplies & Materials	(194,281)	(352,564)	(132,250)		(92,261)					
0500 - Capital Outlay	(33,757)	(34,273)	(10,308)		(10,308)					
0600 - Other Objects	(625,249)	(710,880)	(744,878)		(732,816)					
0700 - Transfers	(2,999,179)	(3,487,034)	(3,048,218)		(3,084,485)					
230-Early Intervention & Early C	(10,608,587)	(12,091,827)	(12,056,123)	61.7	(11,948,416)	66.0				
240-Long Term Care & Treatment										
0100 - Salaries	(1,117,111)	(1,164,016)	(1,283,283)	16.2	(1,322,093)	15.6				
0200 - Associated Payroll Costs	(657,925)	(647,743)	(803,755)		(785,851)					
0300 - Purchased Services	(256,704)	(470,202)	(470,869)		(532,795)					
0400 - Supplies & Materials	(46,481)	(126,706)	(76,250)		(81,250)					
0500 - Capital Outlay		(220,914)	(150,745)		(150,000)					
0600 - Other Objects	(187,792)	(237,365)	(239,254)		(260,660)					
240-Long Term Care & Treatmen	(2,266,013)	(2,866,945)	(3,024,155)	16.2	(3,132,649)	15.6				
Grand Total	(24,985,069)	(27,275,367)	(27,303,854)	108.3	(31,894,338)	116.5				

Special Revenue Fund Requirements: Major Grants & Contracts

	2025 PROPOSED RESOURCES
GRANT / CONTRACT	
Early Childhood / Early Childhood Special Education	\$ 11,948,416
Regional Inclusive Services	4,319,346
Long-Term Care & Treatment	3,132,649
Student Success Act	1,548,406
Region 16	855,000
Other Grants & Contracts	2,078,000

	2025 PROPOSED RESOURCES
OTHER SPECIAL REVENUE	
Medicaid Administrative Claims	\$ 6,000,000
Technology Replacement Fund	1,725,670
Vehicle Replacement Fund	286,851

Debt Service Fund

The Debt Service Fund contains the ESD’s long-term debt. Resources include transfers from the General Fund and/or Internal Service Funds. Linn Benton Lincoln’s long-term debt consists of a Full Faith and Credit Obligation bond originated in 2021.

Debt Service Fund Resources: By Object

Object	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
5200-Interfund Transfers	\$ 1,000,000	\$ -	\$ -	\$ 473,500		
5400-Res - Beginning Fund Balance	-	525,250	997,750	-		
Grand Total	\$ 1,000,000	\$ 525,250	\$ 997,750	\$ 473,500		

Debt Service Fund Requirements: By Function

	2022 ACTUAL AMOUNT		2023 ACTUAL AMOUNT		2024 BUDGET AMOUNT FTE		2025 PROPOSED AMOUNT FTE		2025 APPROVED AMOUNT FTE		2025 ADOPTED AMOUNT FTE	
	5100-OTHER - DEBT	\$ (474,750)	\$ (471,199)	\$ (472,500)		\$ (473,500)						
6000-CONTINGENCY	-	-	(525,250)		-							
Grand Total	\$ (474,750)	\$ (471,199)	\$ (997,750)		\$ (473,500)							

Debt Service Fund Requirements: By Object

	2022 ACTUAL AMOUNT		2023 ACTUAL AMOUNT		2024 BUDGET AMOUNT FTE		2025 PROPOSED AMOUNT FTE		2025 APPROVED AMOUNT FTE		2025 ADOPTED AMOUNT FTE	
	0600 - Other Objects	\$ (474,750)	\$ (471,199)	\$ (472,500)		\$ (473,500)						
0800 - Other Use of Funds	-	-	(525,250)		-							
Grand Total	\$ (474,750)	\$ (471,199)	\$ (997,750)		\$ (473,500)							

Capital Projects Fund

The Capital Projects Fund includes resources and requirements related to acquisition, construction, or capital improvements to facilities.

Capital Projects Fund Resources: By Object

Object	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
1000 - Revenue from Local Sources	\$ 38,800	\$ 126,999	\$ -	\$ -		
5200 - Interfund Transfers	1,200,000	6,256,077	-	-		
5400 - Res - Beginning Fund Balance	8,776,284	9,020,691	6,000,000	2,500,000		
Grand Total	\$ 10,015,084	\$ 15,403,767	\$ 6,000,000	\$ 2,500,000		

Capital Projects Fund Requirements: By Function

	2022 ACTUAL AMOUNT		2023 ACTUAL AMOUNT		2024 BUDGET AMOUNT FTE		2025 PROPOSED AMOUNT FTE		2025 APPROVED AMOUNT FTE		2025 ADOPTED AMOUNT FTE	
	4000-FACILITIES ACQUISITION &	\$ (994,394)	\$ (9,351,588)	\$ (4,000,000)		\$ (1,500,000)						
5200-OTHER - TRANSFERS	-	(1,000,000)	-		-		-					
7000-UNAPPROPRIATED	-	-	(2,000,000)		(1,000,000)							
Grand Total	\$ (994,394)	\$ (10,351,588)	\$ (6,000,000)		\$ (2,500,000)							

Capital Projects Fund Requirements: By Object

	2022 ACTUAL AMOUNT		2023 ACTUAL AMOUNT		2024 BUDGET AMOUNT FTE		2025 PROPOSED AMOUNT FTE		2025 APPROVED AMOUNT FTE		2025 ADOPTED AMOUNT FTE	
	0300 - Purchased Services	\$ (950,914)	\$ (9,276,842)	\$ -		\$ -		\$ -				
0400 - Supplies & Materials	-	(51,600)	-		-		-					
0500 - Capital Outlay	(6,582)	(23,145)	(4,000,000)		(1,500,000)							
0600 - Other Objects	(36,898)	-	-		-		-					
0700 - Transfers	-	(1,000,000)	-		-		-					
0800 - Other Use of Funds	-	-	(2,000,000)		(1,000,000)							
Grand Total	\$ (994,394)	\$ (10,351,588)	\$ (6,000,000)		\$ (2,500,000)							

Internal Service Fund

The Internal Service Fund resources originate from a variety of inter-agency, inter-departmental, and intergovernmental agreements. Requirements can serve a variety of purposes for services provided by our programs through these agreements.

Internal Service Fund Resources: By Object

Object	BUDGET SUMMARY, ALL FUNDS					
	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
1000 - Revenue from Local Sources	\$ 4,265,698	\$ 5,472,345	\$ 5,544,610	\$ 6,438,967		
2000 - Revenue from Intermediate Sources	-	35,829	-	-		
3000 - Revenue from State Sources	-	328,800	-	42,275		
4000 - Revenue from Federal Sources	39,197	35,829	-	35,000		
5200 - Interfund Transfers	5,185,373	4,729,518	-	5,420,065		
5400 - Res - Beginning Fund Balance	6,975,386	7,975,693	4,477,616	4,237,285		
Grand Total	\$ 16,465,654	\$ 18,578,015	\$ 10,022,226	\$ 16,173,592		

Internal Service Fund Requirements: By Function

	2022		2023		2024		2025		2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET FTE	PROPOSED AMOUNT	FTE	APPROVED AMOUNT	FTE	ADOPTED AMOUNT	FTE	ADOPTED AMOUNT	FTE
1000-INSTRUCTION	\$ (34,609)	\$ (98,974)	\$ (68,980)		\$ (252,981)	2.0						
2000-SUPPORT SERVICES	(8,394,202)	(10,433,160)	(7,665,480)	24.2	(13,998,447)	44.5						
5200-OTHER - TRANSFERS	(61,149)	(2,448,077)	(2,107,348)		-							
6000-CONTINGENCY	-	-	(65,238)		(252,164)							
7000-UNAPPROPRIATED	-	-	(115,179)		(1,670,000)							
Grand Total	\$ (8,489,960)	\$ (12,980,211)	\$ (10,022,226)	24.2	\$ (16,173,592)	46.5						

Internal Service Fund Requirements: By Object

	2022		2023		2024		2025		2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET FTE	PROPOSED AMOUNT	FTE	APPROVED AMOUNT	FTE	ADOPTED AMOUNT	FTE	ADOPTED AMOUNT	FTE
0100 - Salaries	\$ (3,058,906)	\$ (3,553,567)	\$ (1,357,594)	24.2	\$ (4,227,757)	46.5						
0200 - Associated Payroll Costs	(1,728,151)	(1,936,931)	(778,263)		(2,749,679)							
0300 - Purchased Services	(1,706,285)	(2,606,912)	(4,094,048)		(4,676,855)							
0400 - Supplies & Materials	(1,594,609)	(2,083,942)	(976,684)		(1,720,017)							
0600 - Other Objects	(340,860)	(350,782)	(527,873)		(877,120)							
0700 - Transfers	(61,149)	(2,448,077)	(2,107,348)		-							
0800 - Other Use of Funds	-	-	(180,417)		(1,922,164)							
Grand Total	\$ (8,489,960)	\$ (12,980,211)	\$ (10,022,226)	24.2	\$ (16,173,592)	46.5						

Internal Service Fund Requirements: By Program

OBJECT	2022	2023	2024		2025		2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT	FTE	PROPOSED AMOUNT	FTE	APPROVED AMOUNT	FTE	ADOPTED AMOUNT	FTE
000-LBL ESD Cental Cost Center	-	-	-		(2,725,238)					
101-EXECUTIVE ADMINISTRATIO	(1,505,381)	(1,848,828)	(5,017,380)	5.6	(4,605,066)	4.0				
102-FACILITIES	(3,629)	(5,121)	-		(20,000)					
105-BUSINESS SERVICES	(1,400,497)	(1,638,368)	(2,630,083)	3.0	(2,209,791)	3.9				
110-HUMAN RESOURCES	(873)	(742)	-		-					
115-INFORMATION TECHNOLOG	(2,410,868)	(5,101,875)	(1,661,724)	10.5	(2,327,402)	8.9				
205-Cascade Regional Inclusive	(442,017)	(763,634)	(480,898)	3.4	(479,177)	3.4				
210-Special Education & Evaluat	(1,277,632)	(1,904,184)	-		(1,818,434)	11.1				
220-Strategic Partnerships & Stu	(1,345,172)	(1,713,553)	(163,162)	1.7	(1,735,503)	13.2				
230-Early Intervention & Early Cl	(34,609)	(3,906)	-		(247,285)	2.0				
240-Long Term Care & Treatmen	(69,282)	-	(68,980)		(5,696)					
Grand Total	(8,489,960)	(12,980,211)	(10,022,226)	24.2	(16,173,592)	46.5				

Internal Service Fund Requirements: By Function / Object

	2022	2023	2024		2025		2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT	FTE	PROPOSED AMOUNT	FTE	APPROVED AMOUNT	FTE	ADOPTED AMOUNT	FTE
1000-INSTRUCTION										
0100 - Salaries	(257)	(67,720)	(38,500)		(139,540)	2.0				
0200 - Associated Payroll Costs	(97)	(24,829)	(24,785)		(88,506)					
0300 - Purchased Services	(32,419)	(4,912)	-		-					
0400 - Supplies & Materials	-	(1,305)	-		-					
0600 - Other Objects	(1,836)	(207)	(5,696)		(24,935)					
1000-INSTRUCTION Total	(34,609)	(98,974)	(68,980)		(252,981)	2.0				
2000-SUPPORT SERVICES										
0100 - Salaries	(3,058,649)	(3,485,846)	(1,319,094)	24.2	(4,088,217)	44.5				
0200 - Associated Payroll Costs	(1,728,054)	(1,912,102)	(753,479)		(2,661,173)					
0300 - Purchased Services	(1,673,866)	(2,601,999)	(4,094,048)		(4,676,855)					
0400 - Supplies & Materials	(1,594,609)	(2,082,638)	(976,684)		(1,720,017)					
0600 - Other Objects	(339,024)	(350,575)	(522,177)		(852,185)					
2000-SUPPORT SERVICES Total	(8,394,202)	(10,433,160)	(7,665,480)	24.2	(13,998,447)	44.5				
5200-OTHER - TRANSFERS										
0700 - Transfers	(61,149)	(2,448,077)	(2,107,348)		-					
5200-OTHER - TRANSFERS Total	(61,149)	(2,448,077)	(2,107,348)		-					
6000-CONTINGENCY										
0800 - Other Use of Funds	-	-	(65,238)		(252,164)					
6000-CONTINGENCY Total	-	-	(65,238)		(252,164)					
7000-UNAPPROPRIATED										
0800 - Other Use of Funds	-	-	(115,179)		(1,670,000)					
7000-UNAPPROPRIATED Total	-	-	(115,179)		(1,670,000)					
Grand Total	(8,489,960)	(12,980,211)	(10,022,226)	24.2	(16,173,592)	46.5				

Internal Service Fund Requirements: By Program / Object

OBJECT	2022	2023	2024		2025		2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT	FTE	PROPOSED AMOUNT	FTE	APPROVED AMOUNT	FTE	ADOPTED AMOUNT	FTE
000-LBL ESD Cental Cost Center										
0300 - Purchased Services	-	-	-		(1,725,238)					
0800 - Other Use of Funds	-	-	-		(1,000,000)					
000-LBL ESD Cental Cost Center	-	-	-		(2,725,238)					
101-EXECUTIVE ADMINISTRATION										
0100 - Salaries	(240,669)	(244,312)	(522,026)	5.6	(738,451)	4.0				
0200 - Associated Payroll Costs	(133,468)	(149,969)	(282,068)		(421,788)					
0300 - Purchased Services	(1,026,606)	(1,250,733)	(3,684,925)		(2,287,681)					
0400 - Supplies & Materials	(88,112)	(140,216)	(70,177)		(410,800)					
0600 - Other Objects	(16,526)	(18,432)	(277,766)		(494,182)					
0700 - Transfers	-	(45,166)	-		-					
0800 - Other Use of Funds	-	-	(180,417)		(252,164)					
101-EXECUTIVE ADMINISTRATIO	(1,505,381)	(1,848,828)	(5,017,380)	5.6	(4,605,066)	4.0				
102-FACILITIES										
0300 - Purchased Services	-	-	-		(500)					
0400 - Supplies & Materials	(3,629)	(5,121)	-		(19,500)					
102-FACILITIES Total	(3,629)	(5,121)	-		(20,000)					
105-BUSINESS SERVICES										
0100 - Salaries	(495,275)	(510,902)	(247,798)	3.0	(325,935)	3.9				
0200 - Associated Payroll Costs	(282,217)	(272,772)	(138,874)		(471,137)					
0300 - Purchased Services	(77,321)	(91,917)	(362,586)		(60,000)					
0400 - Supplies & Materials	(470,905)	(536,263)	(493,314)		(604,000)					
0600 - Other Objects	(74,779)	(76,342)	(73,668)		(78,719)					
0700 - Transfers	-	(150,172)	(1,313,843)		-					
0800 - Other Use of Funds	-	-	-		(670,000)					
105-BUSINESS SERVICES Total	(1,400,497)	(1,638,368)	(2,630,083)	3.0	(2,209,791)	3.9				
110-HUMAN RESOURCES										
0400 - Supplies & Materials	(873)	(742)	-		-					
110-HUMAN RESOURCES Total	(873)	(742)	-		-					
115-INFORMATION TECHNOLOGY										
0100 - Salaries	(711,589)	(975,616)	(200,115)	10.5	(862,749)	8.9				
0200 - Associated Payroll Costs	(393,306)	(510,965)	(97,079)		(482,222)					
0300 - Purchased Services	(192,885)	(610,703)	(36,832)		(194,721)					
0400 - Supplies & Materials	(1,023,005)	(1,388,427)	(412,943)		(678,942)					
0600 - Other Objects	(90,083)	(89,039)	(121,250)		(108,768)					
0700 - Transfers	-	(1,527,124)	(793,505)		-					
115-INFORMATION TECHNOLOG	(2,410,868)	(5,101,875)	(1,661,724)	10.5	(2,327,402)	8.9				

OBJECT	2022	2023	2024		2025		2025		2025	
	ACTUAL AMOUNT	ACTUAL AMOUNT	BUDGET AMOUNT	FTE	PROPOSED AMOUNT	FTE	APPROVED AMOUNT	FTE	ADOPTED AMOUNT	FTE
205-Cascade Regional Inclusive Services										
0100 - Salaries	(223,625)	(226,585)	(276,039)	3.4	(292,124)	3.4				
0200 - Associated Payroll Costs	(122,962)	(126,975)	(157,552)		(169,005)					
0300 - Purchased Services	(54,586)	(42,327)	(7,600)		(13,610)					
0400 - Supplies & Materials	(824)	(2,526)	-		-					
0600 - Other Objects	(21,871)	(21,004)	(39,707)		(4,438)					
0700 - Transfers	(18,149)	(344,218)	-		-					
205-Cascade Regional Inclusive :	(442,017)	(763,634)	(480,898)	3.4	(479,177)	3.4				
210-Special Education & Evaluation Services										
0100 - Salaries	(590,104)	(739,779)	-		(851,774)	11.1				
0200 - Associated Payroll Costs	(310,943)	(361,301)	-		(504,275)					
0300 - Purchased Services	(264,003)	(572,769)	-		(369,100)					
0400 - Supplies & Materials	(4,110)	(8,312)	-		(5,750)					
0600 - Other Objects	(65,472)	(72,024)	-		(87,535)					
0700 - Transfers	(43,000)	(150,000)	-		-					
210-Special Education & Evaluat	(1,277,632)	(1,904,184)	-		(1,818,434)	11.1				
220-Strategic Partnerships & Student Support										
0100 - Salaries	(759,116)	(856,374)	(73,115)	1.7	(1,017,184)	13.2				
0200 - Associated Payroll Costs	(457,821)	(514,950)	(77,906)		(612,746)					
0300 - Purchased Services	(58,465)	(34,764)	(2,105)		(26,005)					
0400 - Supplies & Materials	(3,151)	(2,335)	(250)		(1,025)					
0600 - Other Objects	(66,619)	(73,733)	(9,786)		(78,543)					
0700 - Transfers	-	(231,397)	-		-					
220-Strategic Partnerships & Stu	(1,345,172)	(1,713,553)	(163,162)	1.7	(1,735,503)	13.2				
230-Early Intervention & Early Childhood Special E										
0100 - Salaries	(257)	-	-		(139,540)	2.0				
0200 - Associated Payroll Costs	(97)	-	-		(88,506)					
0300 - Purchased Services	(32,419)	(3,699)	-		-					
0600 - Other Objects	(1,836)	(207)	-		(19,239)					
230-Early Intervention & Early C	(34,609)	(3,906)	-		(247,285)	2.0				
240-Long Term Care & Treatment										
0100 - Salaries	(38,271)	-	(38,500)		-					
0200 - Associated Payroll Costs	(27,337)	-	(24,785)		-					
0600 - Other Objects	(3,674)	-	(5,696)		(5,696)					
240-Long Term Care & Treatmen	(69,282)	-	(68,980)		(5,696)					
Grand Total	(8,489,960)	(12,980,211)	(10,022,226)	24.2	(16,173,592)	46.5				

Internal Service Fund Resources: Resource Detail by Object

Object	BUDGET SUMMARY, ALL FUNDS					
	2022 ACTUAL	2023 ACTUAL	2024 ADOPTED	2025 PROPOSED	2025 APPROVED	2025 ADOPTED
1920-Contrib - Donation Private Source	\$ 26,260	\$ 50,690	\$ 40,000	\$ 45,000		
1940-Service to Other Local Educ Agency	842,405	1,705,210	2,467,093	1,242,729		
1941-Services Other Dist within State	5,450	-	1,123,500	1,325,000		
1943-Service From Charter Schools	1,969	-	-	-		
1944-Rev From Non-Constituent Districts	2,099,608	2,362,836	1,853,017	2,623,968		
1946-OAESD Program Administrator	226,123	-	-	-		
1947-OAESD- R16 Grant	-	-	-	-		
1960-Recovery Prior Years' Expenditures	-	33,628	-	-		
1970-Service Provided Other Funds	820,214	964,160	-	1,075,270		
1990-Misc Revenue	208,230	279,502	4,000	12,000		
1991-Misc Revenue - Medicaid	-	18,150	7,000	20,000		
1992-Cool School Tuition	35,439	58,170	50,000	95,000		
2200-Restricted Revenue	-	35,829	-	-		
3299-Restricted Revenue from State	-	328,800	-	42,275		
4501-Medicaid, EI Services Birth to Age 3	4,835	-	-	-		
4502-Medicaid, ECSE Services Ages 3 to 5	34,362	35,829	-	-		
4523-CFDA 93.778 Restricted Federal thru Sta	-	-	-	35,000		
5200-Interfund Transfers	5,185,373	4,729,518	-	5,420,065		
5400-Res - Beginning Fund Balance	6,975,386	7,975,693	4,477,616	4,237,285		
Grand Total	\$ 16,465,654	\$ 18,578,015	\$ 10,022,226	\$ 16,173,592		

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The Information Section includes detailed historical and projected personnel resource allocations, property tax information and other performance measures used by the District.

Property Taxes

LBL collects property taxes from 6 counties: Linn, Benton, Lincoln, Lane, Marion, and Polk. While the district serves Linn, Benton, and Lincoln counties, some district boundaries include a small portion of a neighboring county. Combined collections from Lane, Marion and Polk are less than 2% of the annual total tax collections and are not included in the tables below. Annually, the Board adopts a resolution to impose the tax rate and categorize the taxes for each fiscal year. The Oregon Department of Revenue computes the permanent tax rate, and the districts are unable to make changes. LBL’s permanent rate is set at \$0.3049/\$1,000 of assessed value. Revenue collected from property taxes is part of the State School Fund calculation and is used for general operating purposes.

The following tables present the total assessed value of property within the district’s three largest taxing county boundaries for the four previous years, the current year based on actual values as of July 1, and projected the 2024-25 budget year.

LINN COUNTY					
\$'s in millions					
	ASSESSED		CHANGE IN		
FISCAL YEAR	VALUE		ASSESSED		
		VALUE	VALUE	% CHANGE	
2019-20 Actual	\$	10,262	\$	425	4.32%
2020-21 Actual		10,804		543	5.29%
2021-22 Actual		11,744		940	8.70%
2022-23 Actual		12,394		650	5.53%
2023-24 Actual		13,023		629	5.08%
2024-25 Projected		13,776		753	5.78%

BENTON COUNTY					
\$'s in millions					
	ASSESSED		CHANGE IN		
FISCAL YEAR	VALUE		ASSESSED		
		VALUE	VALUE	% CHANGE	
2019-20 Actual	\$	9,177	\$	500	5.76%
2020-21 Actual		9,524		347	3.78%
2021-22 Actual		9,990		466	4.90%
2022-23 Actual		10,362		372	3.72%
2023-24 Actual		10,777		415	4.00%
2024-25 Projected		11,255		478	4.43%

LINCOLN COUNTY					
\$'s in millions					
FISCAL YEAR	ASSESSED		CHANGE IN		
	VALUE		ASSESSED	% CHANGE	
2019-20 Actual	\$	8,250	\$	318	4.01%
2020-21 Actual		8,565		315	3.82%
2021-22 Actual		8,893		328	3.83%
2022-23 Actual		9,308		415	4.67%
2023-24 Actual		9,684		363	3.90%
2024-25 Projected		10,076		392	4.04%

Public Employee Retirement System Retirements Rates

PERS Net Contribution Rates		
Biennium	Tier 1/2	OPSRP
2019-2021	32.03%	26.58%
2021-2023	26.83%	23.72%
2023-2025	27.87%	25.03%

Local Service Plan

The [District's Local Service Plan](#) provides further detail on our organization and the services we provide.

Program FTE Summaries

	2022 FTE ADOPTED	2023 FTE PROPOSED
101-EXECUTIVE ADMINISTRATION		
0112-Classified Salaries	3.8	2.8
0113-Administrators	5.0	3.2
0123-Temporary - Licensed		1.0
0125-Temporary Administrator	2.8	2.2
101-EXECUTIVE ADMINISTRATION Total	11.5	9.2
102-FACILITIES		
0112-Classified Salaries	4.4	3.8
0113-Administrators		1.0
102-FACILITIES Total	4.4	4.8
105-BUSINESS SERVICES		
0112-Classified Salaries	8.0	7.0
0113-Administrators	5.0	2.8
105-BUSINESS SERVICES Total	13.0	9.8
110-HUMAN RESOURCES		
0112-Classified Salaries	3.0	3.0
0113-Administrators	2.0	0.8
110-HUMAN RESOURCES Total	5.0	3.8
115-INFORMATION TECHNOLOGY		
0112-Classified Salaries	28.0	30.0
0113-Administrators	1.0	2.0
0124-Temporary - Classified	0.8	0.8
0125-Temporary Administrator	0.7	
115-INFORMATION TECHNOLOGY Total	30.5	32.8

	2022 FTE ADOPTED	2023 FTE PROPOSED
205-Cascade Regional Inclusive Services		
0111-Licensed Salaries	32.2	35.6
0112-Classified Salaries	4.0	4.9
0113-Administrators	1.5	1.5
0123-Temporary - Licensed	1.2	2.5
0124-Temporary - Classified	0.2	0.1
205-Cascade Regional Inclusive Services Total	39.0	44.6
210-Special Education & Evaluation Services		
0111-Licensed Salaries	28.8	27.1
0112-Classified Salaries	5.6	6.4
0113-Administrators	1.5	1.5
0123-Temporary - Licensed	4.9	3.0
0124-Temporary - Classified	0.8	
210-Special Education & Evaluation Services Total	41.6	38.0
220-Strategic Partnerships & Student Support		
0111-Licensed Salaries	13.7	13.9
0112-Classified Salaries	0.7	1.5
0113-Administrators	5.1	7.0
0123-Temporary - Licensed	1.4	
0125-Temporary Administrator		0.8
220-Strategic Partnerships & Student Support Total	20.9	23.2
230-Early Intervention & Early Childhood Special E		
0111-Licensed Salaries	43.8	44.5
0112-Classified Salaries	20.2	27.4
0113-Administrators	4.0	4.0
0123-Temporary - Licensed	0.0	
0124-Temporary - Classified	0.2	0.1
230-Early Intervention & Early Childhood Special E Total	68.2	75.9
240-Long Term Care & Treatment		
0111-Licensed Salaries	11.8	12.0
0112-Classified Salaries	3.3	2.4
0113-Administrators	1.0	1.2
0124-Temporary - Classified	0.2	
240-Long Term Care & Treatment Total	16.2	15.6
Grand Total	250.4	257.5

Glossary of Terms and Acronyms

AAC (Augmentative and Alternative Communication)

Account Codes - The account codes identify the nature of the expenditure, and is based on the Oregon Department of Education's Program Budgeting and Accounting Manual.

Ad Valorem Taxes - Taxes levied on the assessed valuation of real and personal property which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

ADA (Americans with Disabilities Act)

ADM (Average Daily Membership) - Average student enrollment is the measure that indicates the average number of students in membership (enrolled) on any given day over a school year. It is calculated based on the total days students are enrolled (present or absent) divided by the number of days in a school year.

ADM_r (Average Daily Membership Resident) - Students that the district claims as residents for State School Funding. Some residents may attend school in another district.

ADM_w (Average Daily Membership Weighted) - The major component of the State School Fund is ADM_w which is ADM_r with weightings added for the following factors: Special Education, English Language Learners, Pregnant & Parenting, Poverty, and Foster Care/Neglected and Delinquent.

Adopted Budget - Financial plan adopted by the governing body for the fiscal year or budget period that is the basis for appropriations (ORS 294.456).

Appropriation - A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it may be expended.

Approved Budget - The version of the budget that has been approved by the Budget Committee for LBL.

ARP (American Rescue Plan Act)

ASBO (Association of School Business Officials)

ASD (Autism Spectrum Disorder)

Assessed Valuation - A valuation set upon real and personal property by a government as a basis for levying taxes.

Audit - The examination of records and documents, and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded, and (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

BIP (Behavior Intervention Plans)

BIS (Business Information Systems)

Board of Education (also School Board or Board) - Consists of the elected or appointed body, which has been created according to State law, vested with responsibilities for educational activities in a given geographical area.

Bond - A written promise, generally under seal, to pay for a specified sum of money (face value) at a fixed time in the future (date of maturity) and carrying interest at a fixed rate, usually payable periodically.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budget Calendar – A calendar adopted by the Board that outlines the timeline to adopt the budget by June 30.

Budget Committee - A statutorily (ORS 294.414) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the school board, which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, the means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates.

Budget Message - Written explanation of the budget and the school district's financial priorities. It is prepared and presented by the Superintendent of the school district.

Budget Period - A 12 period from July 1 through June 30 to which the operating budget applies.

BVI (Blind/Visually Impaired)

Capital Projects Fund - Dedicated to major capital improvements, construction and acquisition of school district facilities and often funded with general obligation bonds.

CLD (Culturally and Linguistically Diverse)

CM|GC (Construction Manager, General Contractor)

COLA (Cost of Living Adjustment)

Component District – A district that resides within the boundaries of Linn, Benton, and Lincoln counties.

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

COSA (Coalition of Oregon School Administrators)

Cost Center - An administrative subdivision of the district, which is charged with carrying on one or more specific purposes such as a school, department or special program.

COVID-19 - A mild to severe respiratory illness that is caused by a coronavirus that was first identified in Wuhan, China in December 2019. In 2020, the virus was declared a global pandemic.

CRIS (Cascade Regional Inclusive Services)

Debt Service Fund – A fund established to account for payment of long-term debt principal and interest.

DHH (Deaf/Hard of Hearing)

ECSE (Early Childhood Special Education)

EECC (Education Evaluation and Consultation Center)

EI (Early Intervention)

EI/ECSE (Early Intervention/Early Childhood Special Education)

ELL (English Language Learners)

Employee Benefits - Amounts paid by the District on behalf of employees; these amounts are not included in the base salary, but are over and above. While not paid directly to employees, nevertheless, they are part of the cost of salaries and benefits.

Encumbrance - An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

ESD (Education Service Districts)

ESSER (Elementary and Secondary School Emergency Relief)

Expenditures – Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

FBA (Functional Behavior Assessment)

FFCO (Full Faith and Credit Obligation)

FICA (Federal Insurance Contributions Act)

Fiscal Year - A 12-month period from July 1 through June 30 to which the annual operating budget applies.

Fixed Assets - Assets purchased and intended for long-term use such as land, building, improvements, machinery, and equipment.

FTE (Full Time Equivalent)

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 in which cash or other financial resources; all related liabilities, residual equities, or balances; and changes therein, are

recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund’s assets and estimated revenues for the period over its liabilities, reserves & appropriations for the period.

GAAP (Generally Accepted Accounting Principles) - A widely accepted set of rules, conventions, standards, and procedures for recording and reporting financial information, as established by GASB.

GASB (Government Accounting Standards Board) - The mission of GASB is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users, and guide and educate the public.

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

GFOA (Government Finance Officers Association)

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

HB (House Bill)

HR (Human Resources)

IDEA (Individuals with Disabilities Education Act)

IEP (Individualized Education Program)

IFSP (Individualized Family Service Plan)

Internal Service Fund - A fund used to account for fiscal activities when goods or services are provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

ISP (Internet Service Provider)

IT (Information Technology)

JCP (Juvenile Crime Prevention)

LBL (Linn Benton Lincoln Education Service District)

LEA (Local Education Agency)

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

LGIP (Local Government Investment Pool)

Liabilities - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LSP (Local Service Plan)

LTCT (Long-Term Care and Treatment)

MAC (Medicaid Administrative Claiming)

OAESD (Oregon Association of Education Service District)

OAR (Oregon Administrative Rules) - Rules written to clarify and implement Oregon law, and has the authority of law.

ODE (Oregon Department of Education)

OEBB (Oregon Educators Benefit Board)

OHA (Oregon Health Authority)

Operating Budget - Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is required by law.

OPERS (Oregon Public Employees Retirement System)

ORS (Oregon Revised Statute) - Oregon laws established by the legislature.

OSBA (Oregon School Boards Association)

OT (Occupational Therapist)

PBAM (Program Budgeting and Accounting Manual) - This ODE manual guides budgeting and accounting codes and structures.

PERS (Public Employees Retirement System)

PFL (Paid Family Leave)

PPE (Personal Protective Equipment)

PRHB (Post-Retirement Health Benefits)

Program Budget - A budget based on the programs of ESD offices.

Property Taxes - Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget - Financial and operating plan prepared by the budget officer and submitted to the Budget Committee and public for review.

PT (Physical Therapist)

Publication - Public notice given by publication in a newspaper of general circulation within the boundaries of the local government.

R16CC (Region 16 Comprehensive Center)

Requirement - The sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

Resolution - A formal order of a governing body (the Board).

Resource - Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

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

RFP (Request for Proposal)

RTI (Response to Intervention)

SB (Senate Bill)

SEES (Special Education and Evaluation Services)

SEIA (Statewide Education Initiatives Account)

SIA (Student Investment Account)

SIS (Student Information System)

SLP (Speech/Language Services)

SOI (Severe Orthopedic Impairment)

SPSS (Strategic Partnerships for Student Success)

Special Revenue Fund – A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projections) that are restricted to expenditure for specific purposes.

SPED (Special Education)

SPR&I (Systems Performance Review & Improvement)

SSA (Student Success Act)

SSF (State School Fund)

TBI (Traumatic Brain Injury)

Tier 1 Services – Services that the ESD makes available to all 12 component districts, as they are determined to be essential to all districts.

Tier 2 Services – Services that the ESD provides on an as-selected basis to individual component districts.

Add all program acronyms

Transfers - Amounts distributed from one fund to finance activities in another fund. These are shown as an expenditure in the originating fund and revenue in the receiving fund.

UAL (Unfunded Actuarial Liability)

UEFB (Unappropriated Ending Fund Balance) - Amount budgeted to carry over to the next year's budget to provide the District with needed cash flow until other money is received and to provide

financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year.

VCSA (Valley Coast Superintendent's Association) – Name of the group of the 12 component Superintendents.

YST (Youth Service Teams)

YTP (Youth Transition Program)

Notice of Budget Committee Meeting

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Linn Benton Lincoln ESD, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025. The meeting will take place on May 15, 2024 at 6:00 p.m.

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 hear discussion on the proposed programs with the Budget Committee.

Meeting information, including how to submit public comment, can be found by following the link at the top of the Board meeting page:

<https://www.lblesd.k12.or.us/about/board-meetings/>

Public wishing to view and listen can connect via live stream on YouTube <https://www.youtube.com/user/LinnBentonLincolnESD> at 6:00 PM

Please visit the Linn Benton Lincoln ESD website at <https://www.lblesd.k12.or.us> to view ways to submit public comment and access the budget meeting. Please contact LBL ESD at 541-812-2600 for accommodations for those who are hearing or visually impaired.

A copy of the budget document may be obtained on or after May 10, 2024 at Linn Benton Lincoln ESD between the hours of 8:00 a.m. and 5:00 p.m. and will also be available electronically on the website at <https://www.lblesd.k12.or.us>.

A copy of this notice may also be found at <https://www.lblesd.k12.or.us>.