

A public meeting of the Linn Benton Lincoln Education Service District will be held on June 16, 2026 at 6:00 pm. For information on how to participate in the meeting, visit LBL's website at www.lblesd.k12.or.us. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Linn Benton Lincoln Education Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 905 4th Avenue SE, Albany, OR between the 9:00 a.m. and 4:00 p.m., or online at www.lblesd.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

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FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Approved Budget	Approved Budget
	Last Year 2024-2025	This Year 2025-2026	Next Year 2026-2027
Beginning Fund Balance	21,144,658	16,671,000	19,305,000
Current Year Property Taxes, other than Local Option Taxes	9,528,304	10,050,000	10,325,000
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	17,609,278	17,907,000	19,312,000
Revenue from Intermediate Sources	90,714	180,000	210,000
Revenue from State Sources	25,534,965	30,810,520	31,950,750
Revenue from Federal Sources	5,962,048	3,886,180	3,870,000
Interfund Transfers	4,278,069	5,705,000	5,322,250
All Other Budget Resources	1,517,031	-	-
Total Resources	85,665,067	85,209,700	90,295,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	21,437,670	21,923,869	23,032,750
Other Associated Payroll Costs	12,384,248	13,314,676	13,719,500
Purchased Services	10,883,110	16,242,786	14,755,000
Supplies & Materials	3,458,999	3,279,253	4,457,750
Capital Outlay	1,082,662	3,510,000	1,767,500
Other Objects (except debt service & interfund transfers)	3,242,814	3,296,821	3,000,750
Debt Service*	473,499	525,000	475,000
Interfund Transfers*	14,149,564	15,432,132	19,518,000
Operating Contingency	-	5,010,163	9,568,750
Unappropriated Ending Fund Balance & Reserves	-	2,675,000	-
Total Requirements	67,112,566	85,209,700	90,295,000

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

1000 Instruction	16,160,428	16,660,957	17,556,500
FTE		99.9	106.2
2000 Support Services	36,043,616	43,406,448	41,676,750
FTE		143.9	140.1
3000 Enterprise & Community Service	-	-	-
FTE		0.0	0.0
4000 Facility Acquisition & Construction	285,460	1,500,000	1,500,000
FTE		0.0	0.0
5000 Other Uses	8,718,751	9,502,132	14,195,750
5100 Debt Service*	473,499	525,000	475,000
5200 Interfund Transfers*	5,430,813	5,930,000	5,322,250
6000 Contingency	-	5,010,163	9,568,750
7000 Unappropriated Ending Fund Balance	-	2,675,000	-
Total Requirements	67,112,567	85,209,700	90,295,000
Total FTE	0.0	243.8	246.3

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

The ESD expects similar resources and requirements in FY 2026–27 with minimal changes. Beginning and ending fund balances are projected to increase by \$2.6 million. Local revenue is up \$1.4 million, driven by higher MAC volumes, and state revenue is up \$1.1 million based on expected grant funding in the biennium’s second year. Expenditures reflect standard inflationary adjustments, including salary and payroll costs. Transfers and transits are projected to increase due to full utilization of Tier 2 funds, higher MAC activity, and a one-time transfer of OAESD fiscal agency to Multnomah ESD.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit _____ per \$1,000)	0.3049	0.3049	0.3049
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT

	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, but not Incurred on July 1
General Obligation Bonds		
Other Bonds	4,820,000	
Other Borrowings		
Total	4,820,000	-