

ADOPTED BUDGET

2023-2024



LINN BENTON LINCOLN ESD

905 4th Avenue SE
Albany, Oregon 97321

www.lblesd.k12.or.us



Linn Benton Lincoln Education Service District serves districts, schools and students by providing equitable, flexible and effective educational services through economy of scale.

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 2023-2024 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.

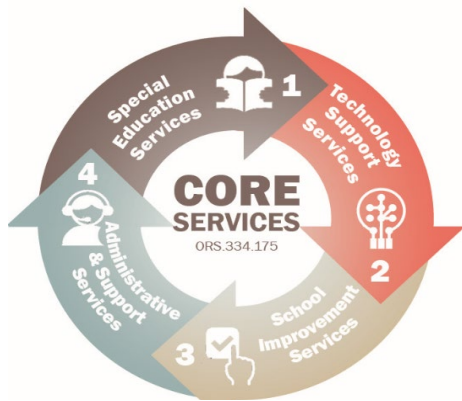
LBL is one of 19 Education Service Districts in Oregon that serve all 36 counties. The purpose of Oregon's Education Service Districts is defined in Oregon Revised Statute (ORS) 334.005. Education Service Districts assist School Districts and the State of Oregon in achieving Oregon's education goals 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



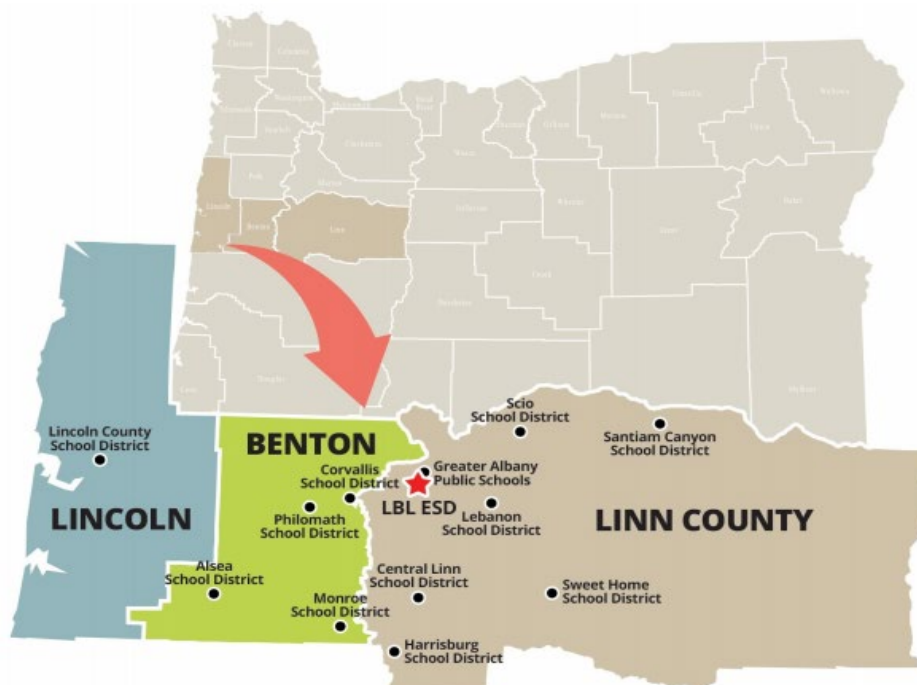
Education Service Districts (ESDs) originated in Oregon’s first laws establishing a general system of common schools – a system that has maintained but changed the responsibilities and names of Oregon’s mid-level education service entities. Through the history of Oregon’s regional services system, local 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 excellent and equitable educational opportunities for all Oregon public school students.”

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.

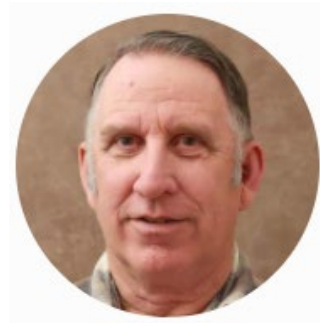
LBL's Board of Directors are elected for a four-year term. Senate Bill 174, effective September 9, 1995, changed terms of Board members and election dates. Elections are now scheduled on odd numbered years only.



Jean Wooten, Zone 1



Roger Irvin, Zone 2



Frank Bricker, Zone 3



Penny York, 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, Chief Human Resource Officer, and Chief 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



Tonja Everest
Superintendent



Jason Hay
Assistant Superintendent



Rocco Luiere
Executive Financial
Officer



Kate Marrone
Executive Human
Resource Officer

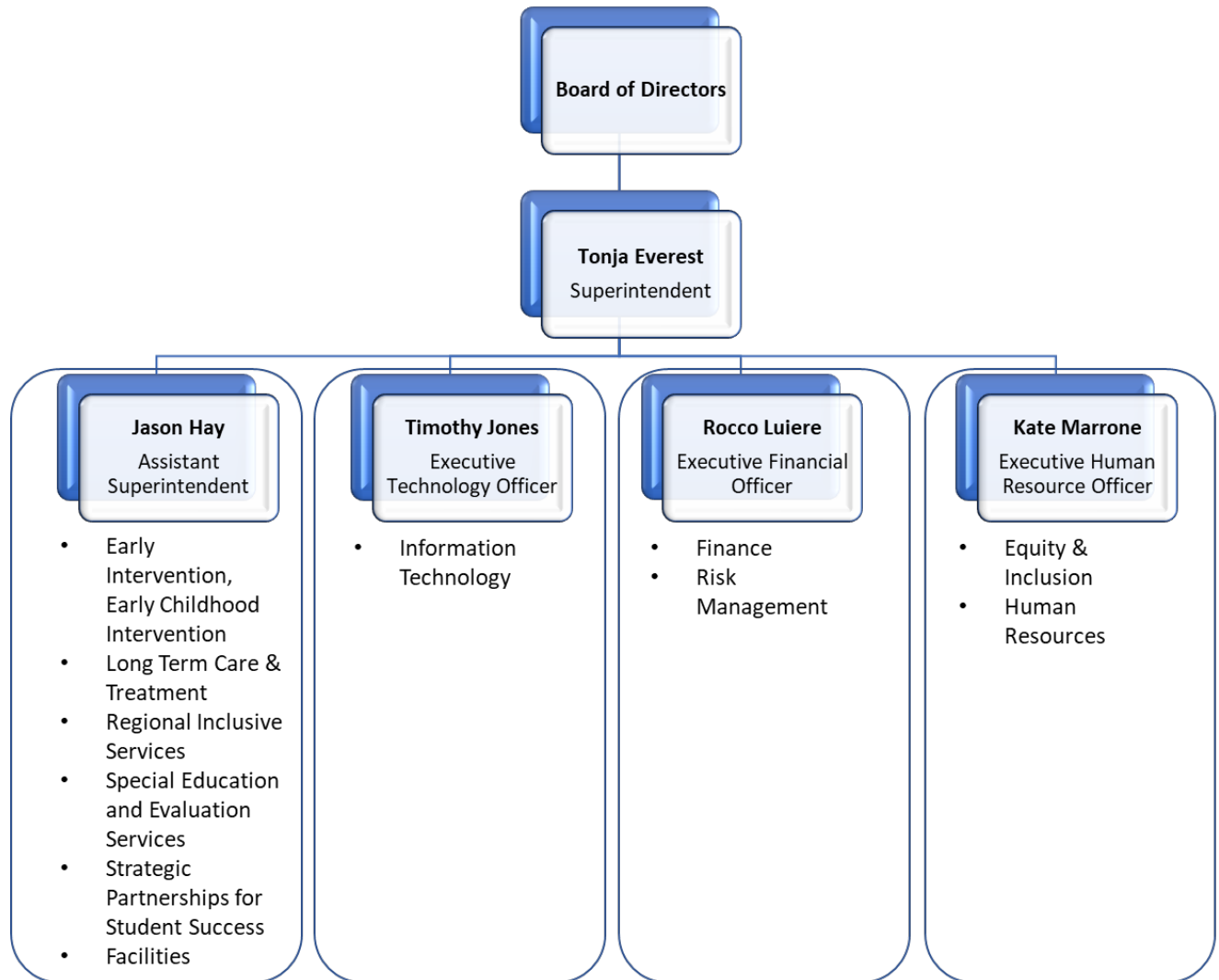


Timothy Jones
Executive Information
& Technology Officer

LBL ESD Leadership Team

Autumn Belloni	.....	Early Intervention, Early Childhood Special Education
Angie Greenwood	.....	Cascade Regional Inclusive Services
Nancy Griffith	.....	Strategic Partnerships for Student Success
Sonya Hart	.....	Special Education and Evaluation Services
Jennifer Kessel	.....	Information & Technology Services
Kimberly McCutcheon Gross	...	Early Intervention, Early Childhood Special Education
Debbie McPheeters	.....	Early Intervention, Early Childhood Special Education
Teresa Oversby	.....	Controller
Kristy Stringham	.....	Special Education / Cascade Regional Inclusive Program
Kristina Wonderly	.....	Strategic Partnerships for Student Success
Cathy Wright	.....	Long Term Care & Treatment Education

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

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 Education Collaborative
- 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

Linn Benton Lincoln Education Service District serves districts, schools and students by providing equitable, flexible, and effective educational services through economy of scale.

Vision

To be a responsive and transparent organization that supports districts in helping every child succeed.

We Value

- Success for all students and their districts
- Relationships built on trust, responsiveness and honesty
- The four “E”s of Excellence, Equity, Efficiency and Effectiveness
- Accountability

Equity Lens



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

The purpose of the equity lens is to provide a common vocabulary and protocol to produce and evaluate policies, practices, processes, programs, services, or decisions that result in more equitable outcomes. Procedurally, LBL considers four questions for any policy, practice, program, service or decision:

- Who does it impact?
- Who has the opportunities and is included and who is not?
- Whose voices are at the table?
- What can we do about it?

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.

Goals and Board Objectives

Goal 1:

Support success for all students and their districts by delivering excellent, equitable, efficient, and cost-effective services.

Board Performance Objective 1

- Pursue innovation through service delivery, evaluation and improvement, staff development, and the use of technology.

Goal 2:

Foster positive relationships by strengthening communication within LBL, with school districts, other organizations, and communities.

Board Performance Objective 2

- Continue to enhance positive relationships and effective communication with LBL employees, school districts, and communities.

Goal 3:

Continue long-term financial stability.

Board Performance Objective 3

- Maintain a long-term financial plan with guidelines and philosophy that includes contingencies for 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	ZONE	TERM EXPIRATION
1	Richard Moore	Zone 1	June 30, 2024
2	Sarah Fay	Zone 2	June 30, 2025
3	Sami Al-Abdrabbuh	Zone 3	June 30, 2025
4	Sarah Finger McDonald	Zone 4	June 30, 2024
5	Nichole Piland	Zone 5	June 30, 2024
6	Michael Thomson	Zone 6	June 30, 2024
7	Vacant	Zone 7	
At Large	Risteen Follett	At-Large	June 30, 2025

Adopted Budget Calendar

ADOPTED 2023-2024 BUDGET CALENDAR	
Wednesday, November 16, 2022	Board fills by appointment all Budget Committee vacancies to three-year terms
Wednesday, December 14, 2022	Board adopts Budget Calendar
Wednesday, April 26, 2023	Budget Committee Training Session, 4:30PM
Wednesday May 3, 2023	Publish Notice of Budget Committee Meeting (ORS 294.401(5)) (Not more than 30 days prior to the meeting)
Wednesday, May 17, 2023	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 31, 2023	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 7, 2023	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 21, 2023	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, 2023	Submit Notice of Property Taxes to County Assessor

Superintendent's Budget Message

Dear Budget Committee Members and LBL Community,

I submit for the proposed budget for the Linn Benton Lincoln Education Service District for the fiscal year beginning July 1, 2023 and ending June 30, 2024 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 the years I have served as your Superintendent and look forward to the work we have planned for this next year.

As an ESD, our mission is to provide equitable, flexible and effective education services through economies of scale. Our vision is to be a responsive and transparent organization that supports districts by embracing continuous improvement to help every child succeed. We believe that every student, staff and community partner should be treated equitably. Our focus is to eliminate disparities among all groups.

In our first year returning to normal operations in a post-pandemic environment, we are proud to count the following accomplishments for the 2022-23 school year:

- Successfully bargained a three-year agreement with our licensed association
- Updated both administrative and classified employee handbooks
- Redistricted and updated LBL Board Zones and GIS Map
- Provided both formal and informal professional development and coaching to LBL ESD administrators as well as component district principals and district staff
- Developed a new student transportation service with a pilot launch of June 2023
- Region Superintendents voted to move our Cyber Safety Service to Tier 1 so that all 12 districts can receive and enhanced service
- Began our Student Information Systems to Synergy with full implementation Summer 2023
- ESD main facility renovation with completion scheduled for July of 2023
- Merged the Student and Family Support Service program and Strategic Partnerships Program into one
- Executive leadership in OAESD Legislative Committee and Governance
- Continued commitment to improving organizational culture, staff wellness by utilizing the Equity Lens
- Utilizing our Equity Lens, we continued to focus on improving organizational culture, staff wellness, and staff engagement
- Increased our program improvement and instructional supports to districts through 1:1 coaching, job-a-like mentoring, and program deep dives

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 Forecast5/Frontline support

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

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

The 2023-2024 proposed budget presented to you herein has been built on the Governor’s proposed K-12 funding for the first year of the 2024-2026 biennium, which assumes a \$9.9 billion allocation for education. This budget is built on estimated revenues for the General Fund as well as for all grants and contracts. The proposed budget will give LBL the budget authority to move forward with meeting all legal requirements outlined in local budget law. Adjustments will be made as new information is provided.

This proposal represents the work of the entire administration team who have worked together to propose a budget based on our goals and objectives. 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,

Tonja Everest
Superintendent

Resource Allocation

The LBL budget has been developed using an estimate of the State of Oregon's budget for the 2024-2026 biennium. The estimate assumes that the state allocates resources using a formula of 49% in the first fiscal year and 51% in the second fiscal year. The first estimate for the 2023-2024 fiscal year anticipates a total State School Fund payment of \$9,600,000. The estimate assumes that the ESD's ADMw (average daily membership weighted) in the three county region remains at current proportionality to the state's overall student ESD population.

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. It is important to understand that nearly 95% of our estimated \$22 million grants do not have final amounts as of the publishing of the 2023-2024 budget.

Budget adjustments will be ongoing throughout the 2023-2024 fiscal year as final grant agreements are received. 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 \$32.9 million or 44.3% of the total budget and are the single largest expense incurred by the district. LBL uses different strategies to determine staffing and resources.

We are making a material change where we account for our Tier 2 services starting next year. In the past, we have accounted for these services under the Internal Service Fund, charging the revenue as a transfer between funds. Starting next year, Tier 2 services will be accounted for under the General Fund including all labor related to Tier 2 services. Accordingly, staffing levels under the General Fund will show a substantial increase on a year-over-year basis while Internal Service Funds will show a commensurate decrease. On a net basis, there are only minor changes in actual staffing levels.

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 2023	Proposed FTE 2024
General Fund	94.4	117.9
Special Revenue Fund	114.0	108.3
Internal Service Fund	50.1	24.2
Total FTE	258.4	250.4

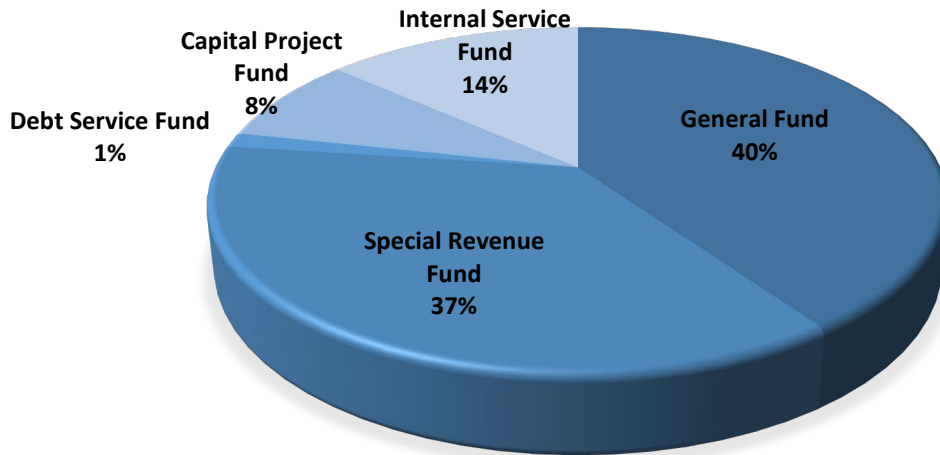
The 2023-2024 budget roll-up costs include the following assumptions:

- COLA of 4.00% for Licensed staff (currently in negotiations)
- COLA of 4.00% for all Classified and Administrative staff
- Actuarial rates of step increase for all staff by program
- Insurance increase of \$50/month for all employee groups
- A 4.00% blended average increase in the actuarial rate of Public Employee Retirement System (PERS) retirement rates.

Budget at a Glance

The 2023-2024 budget totals \$74,192,925. This is a decrease of \$25,564,512 when compared to the 2022-2023 adopted budget. There are three key factors responsible for the decrease. First, the 2022-2023 included full construction costs for the renovation of our main building; a project that was substantially completed during the year. Second, the 2022-2023 budget included \$6.3 million of interfund transfers related to the renovation project; a figure which gets reflected as both a resource and requirement in the budget. Finally, starting in the 2023-2024 school year, we will begin accounting for Tier 2 expenditures under the General Fund. Tier 2 services are services that the ESD provides individually to our constituent districts utilizing funding initially provided for under the General Fund. We believe this new structure both simplifies the accounting and better aligns the expenditures with their source funding. Consequently, we will no longer transfer upwards of \$7 million from the General Fund to the Internal Service Fund, which reduces both our resources and requirements. It is important to emphasize that there are no cash implications associated with this change.

FY2023-24



Budget Summary by Fund: All Funds

Object	BUDGET SUMMARY, ALL FUNDS					
	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
100-General Fund	\$ 29,819,805	\$ 30,974,195	\$ 30,146,138	\$ 29,869,095	\$ 29,869,095	\$ 29,869,095
200-Special Revenue	28,666,356	26,057,781	35,785,772	27,303,854	27,303,854	27,303,854
300-Debt Services	-	1,000,000	1,025,250	997,750	997,750	997,750
400-Capital Project	9,192,106	10,015,084	15,027,585	6,000,000	6,000,000	6,000,000
600-Internal Service	15,092,160	16,465,654	17,772,692	10,022,226	10,022,226	10,022,226
Grand Total	\$ 82,770,427	\$ 84,512,714	\$ 99,757,437	\$ 74,192,925	\$ 74,192,925	\$ 74,192,925

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 2023-2024 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						
Object	2021	2022	2023	2024	2024	2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
1000 - Revenue from Local Sources	\$ 19,795,316	\$ 20,214,019	\$ 21,136,025	\$ 23,363,445	\$ 23,363,445	\$ 23,363,445
2000 - Revenue from Intermediate Sources	89,138	56,324	112,501	75,967	75,967	75,967
3000 - Revenue from State Sources	25,366,851	21,170,841	27,357,888	26,187,526	26,187,526	26,187,526
4000 - Revenue from Federal Sources	5,001,497	5,404,153	9,299,427	4,293,935	4,293,935	4,293,935
5000 - Other Sources	51,958	58,756	51,950			
5100 - Long Term Debt Finance	7,048,742					
5200 - Interfund Transfers	5,023,586	7,635,373	12,763,153	2,107,348	2,107,348	2,107,348
5400 - Res - Beginning Fund Balance	20,393,339	29,973,248	29,036,493	18,164,704	18,164,704	18,164,704
Grand Total	\$ 82,770,427	\$ 84,512,714	\$ 99,757,437	\$ 74,192,925	\$ 74,192,925	\$ 74,192,925

Requirements by Object: All Funds

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		%
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	
0100 - Salaries	\$ (15,816,946)	239.5	\$ (16,665,360)	247.1	\$ (20,086,100)	258.4	\$ (20,422,283)	247.7	27.5%
0200 - Associated Payroll Costs	(9,832,392)		(9,673,661)		(12,837,090)		(12,455,588)		16.8%
0300 - Purchased Services	(7,612,096)		(8,011,747)		(14,287,055)		(13,443,487)		18.1%
0400 - Supplies & Materials	(3,510,068)		(3,198,578)		(5,454,964)		(3,696,127)		5.0%
0500 - Capital Outlay	(758,198)		(159,073)		(13,640,285)		(4,471,053)		6.0%
0600 - Other Objects	(2,409,507)		(2,782,672)		(3,875,252)		(3,689,782)		5.0%
0700 - Transfers	(12,857,972)		(16,325,782)		(24,235,481)		(10,051,656)		13.5%
0800 - Other Use of Funds					(5,341,210)		(5,962,949)		8.0%
Grand Total	\$ (52,797,179)	239.5	\$ (56,816,873)	247.1	\$ (99,757,437)	258.4	\$ (74,192,925)	247.7	100.0%

Budget Summary by Fund

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		%
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	
100-General Fund	\$ (19,576,582)	92.1	\$ (21,872,700)	96.2	\$ (30,146,138)	94.4	\$ (29,869,095)	117.9	40.3%
200-Special Revenue	(24,687,990)	99.4	(24,985,069)	105.9	(35,785,772)	114.0	(27,303,854)	105.6	36.8%
300-Debt Services			(474,750)		(1,025,250)		(997,750)		1.3%
400-Capital Project	(415,822)		(994,394)		(15,027,585)		(6,000,000)		8.1%
600-Internal Service	(8,116,785)	48.0	(8,489,960)	45.1	(17,772,692)	50.1	(10,022,226)	24.2	13.5%
Grand Total	\$ (52,797,179)	239.5	\$ (56,816,873)	247.1	\$ (99,757,437)	258.4	\$ (74,192,925)	247.7	100.0%

Staffing over the Years

	2020 FTE ACTUAL	2021 FTE ACTUAL	2022 FTE ADOPTED	2023 FTE PROPOSED
100-General Fund				
Licensed	34.3	37.4	45.1	56.7
Classified	39.6	38.3	39.4	41.3
Administrative	7.7	9.2	9.9	11.8
Temporary	3.6	2.4	0.0	8.2
100-General Fund Total	85.2	87.3	94.4	117.9
200-Special Revenue				
Licensed	57.6	59.5	79.1	69.9
Classified	28.7	27.9	26.9	24.8
Administrative	6.6	8.1	8.0	10.1
Temporary	3.6	4.5	0.0	3.4
200-Special Revenue Total	96.5	100.1	114.0	108.3
600-Internal Service				
Licensed	21.1	17.9	24.2	3.7
Classified	18.7	19.1	21.7	14.7
Administrative	3.6	2.7	4.2	4.2
Temporary	1.7	3.1	0.0	1.6
600-Internal Service Total	45.2	42.9	50.1	24.2
Grand Total	226.8	230.2	258.4	250.4

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. Work on the renovation began in fiscal year 2020-2021, and is scheduled to be completed during the first quarter of 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 2023-2024 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 2023-2024 budget totals \$74,192,925. This is a decrease of \$25,564,512 when compared to the 2022-2023 adopted budget. There are three key factors responsible for the decrease. First, the 2022-2023 included full construction costs for the renovation of our main building; a project that was substantially completed during the year. Second, the 2022-2023 budget included \$6.3 million of interfund transfers related to renovation project; a figure which gets reflected as both a resource and requirement in the budget. Finally, starting in the 2023-2024 school year, we will begin accounting for Tier 2 expenditures under the General Fund. Tier 2 services are services that the ESD provides individually to our constituent districts utilizing funding initially provided for under the General Fund. We believe this new structure both simplifies the accounting and better aligns the expenditures with their source funding. Consequently, we will no longer transfer upwards of \$7 million from the General Fund to the Internal Service Fund, which reduces both our resources and requirements. It is important to emphasize that there are no cash implications associated with this change.

Total Resources Budget: By Fund

Object	BUDGET SUMMARY, ALL FUNDS					
	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
100-General Fund	\$ 29,819,805	\$ 30,974,195	\$ 30,146,138	\$ 29,869,095	\$ 29,869,095	\$ 29,869,095
200-Special Revenue	28,666,356	26,057,781	35,785,772	27,303,854	27,303,854	27,303,854
300-Debt Services	-	1,000,000	1,025,250	997,750	997,750	997,750
400-Capital Project	9,192,106	10,015,084	15,027,585	6,000,000	6,000,000	6,000,000
600-Internal Service	15,092,160	16,465,654	17,772,692	10,022,226	10,022,226	10,022,226
Grand Total	\$ 82,770,427	\$ 84,512,714	\$ 99,757,437	\$ 74,192,925	\$ 74,192,925	\$ 74,192,925

Total Resources Budget: By Object

Object	BUDGET SUMMARY, ALL FUNDS					
	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
1000 - Revenue from Local Sources	\$ 19,795,316	\$ 20,214,019	\$ 21,136,025	\$ 23,363,445	\$ 23,363,445	\$ 23,363,445
2000 - Revenue from Intermediate Sources	89,138	56,324	112,501	75,967	75,967	75,967
3000 - Revenue from State Sources	25,366,851	21,170,841	27,357,888	26,187,526	26,187,526	26,187,526
4000 - Revenue from Federal Sources	5,001,497	5,404,153	9,299,427	4,293,935	4,293,935	4,293,935
5000 - Other Sources	51,958	58,756	51,950			
5100 - Long Term Debt Finance	7,048,742					
5200 - Interfund Transfers	5,023,586	7,635,373	12,763,153	2,107,348	2,107,348	2,107,348
5400 - Res - Beginning Fund Balance	20,393,339	29,973,248	29,036,493	18,164,704	18,164,704	18,164,704
Grand Total	\$ 82,770,427	\$ 84,512,714	\$ 99,757,437	\$ 74,192,925	\$ 74,192,925	\$ 74,192,925

Total Resources Budget: Beginning Fund Balances

Object	BUDGET SUMMARY, ALL FUNDS					
	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
100-General Fund	\$ 7,930,205	\$ 10,243,225	\$ 8,671,573	\$ 5,271,499	\$ 5,271,499	\$ 5,271,499
200-Special Revenue	3,930,909	3,978,353	3,562,083	1,417,839	1,417,839	1,417,839
300-Debt Services			525,250	997,750	997,750	997,750
400-Capital Project	1,722,510	8,776,284	8,771,508	6,000,000	6,000,000	6,000,000
600-Internal Service	6,809,715	6,975,386	7,506,079	4,477,616	4,477,616	4,477,616
Grand Total	\$ 20,393,339	\$ 29,973,248	\$ 29,036,493	\$ 18,164,704	\$ 18,164,704	\$ 18,164,704

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 2022-23 and 2023-24 fiscal years are as follows:

Object	CONTINGENCY AND RESERVES BUDGET SUMMARY, ALL FUNDS					
	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
100-General Fund	\$ 10,243,225	\$ 9,101,499	\$ 3,530,000	\$ 3,257,282	\$ 3,257,282	\$ 3,257,282
200-Special Revenue	3,978,353	1,072,711	375,000	-	-	-
300-Debt Services		525,251	554,050	525,250	525,250	525,250
400-Capital Project	8,776,284	9,020,691	500,000	2,000,000	2,000,000	2,000,000
600-Internal Service	6,975,386	7,975,693	382,160	180,417	180,417	180,417
Grand Total	\$ 29,973,248	\$ 27,695,845	\$ 5,341,210	\$ 5,962,949	\$ 5,962,949	\$ 5,962,949

Total Resources Budget: By Fund / Object

Object	BUDGET SUMMARY, ALL FUNDS					
	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
100-General Fund						
1000 - Revenue from Local Sources	\$ 10,739,517	\$ 10,652,723	\$ 11,108,099	\$ 12,790,248	\$ 12,790,248	\$ 12,790,248
2000 - Revenue from Intermediate Sources	584	248				
3000 - Revenue from State Sources	11,097,541	10,030,371	10,314,516	9,700,000	9,700,000	9,700,000
4000 - Revenue from Federal Sources		-				
5000 - Other Sources	51,958	47,628	51,950			
5200 - Interfund Transfers				2,107,348	2,107,348	2,107,348
5400 - Res - Beginning Fund Balance	7,930,205	10,243,225	8,671,573	5,271,499	5,271,499	5,271,499
100-General Fund Total	29,819,805	30,974,195	30,146,138	29,869,095	29,869,095	29,869,095
200-Special Revenue						
1000 - Revenue from Local Sources	4,914,073	5,256,798	5,443,389	5,028,587	5,028,587	5,028,587
2000 - Revenue from Intermediate Sources	88,554	56,076	112,501	75,967	75,967	75,967
3000 - Revenue from State Sources	14,269,310	11,140,470	17,043,372	16,487,526	16,487,526	16,487,526
4000 - Revenue from Federal Sources	4,963,510	5,364,956	9,274,427	4,293,935	4,293,935	4,293,935
5000 - Other Sources		11,128				
5200 - Interfund Transfers	500,000	250,000	350,000			
5400 - Res - Beginning Fund Balance	3,930,909	3,978,353	3,562,083	1,417,839	1,417,839	1,417,839
200-Special Revenue Total	28,666,356	26,057,781	35,785,772	27,303,854	27,303,854	27,303,854
300-Debt Services						
5200 - Interfund Transfers		1,000,000	500,000			
5400 - Res - Beginning Fund Balance			525,250	997,750	997,750	997,750
300-Debt Services Total		1,000,000	1,025,250	997,750	997,750	997,750
400-Capital Project						
1000 - Revenue from Local Sources	70,854	38,800				
5100 - Long Term Debt Finance	7,048,742					
5200 - Interfund Transfers	350,000	1,200,000	6,256,077			
5400 - Res - Beginning Fund Balance	1,722,510	8,776,284	8,771,508	6,000,000	6,000,000	6,000,000
400-Capital Project Total	9,192,106	10,015,084	15,027,585	6,000,000	6,000,000	6,000,000
600-Internal Service						
1000 - Revenue from Local Sources	4,070,872	4,265,698	4,584,537	5,544,610	5,544,610	5,544,610
4000 - Revenue from Federal Sources	37,987	39,197	25,000			
5200 - Interfund Transfers	4,173,586	5,185,373	5,657,076			
5400 - Res - Beginning Fund Balance	6,809,715	6,975,386	7,506,079	4,477,616	4,477,616	4,477,616
600-Internal Service Total	15,092,160	16,465,654	17,772,692	10,022,226	10,022,226	10,022,226
Grand Total	\$ 82,770,427	\$ 84,512,714	\$ 99,757,437	\$ 74,192,925	\$ 74,192,925	\$ 74,192,925

Total Resources Budget: By Object Detail

Object	BUDGET SUMMARY, ALL FUNDS					
	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
1000 - Revenue from Local Sources						
1111-Current Year's Taxes	\$ 8,141,698	\$ 8,516,913	\$ 8,741,099	\$ 9,301,889	\$ 9,301,889	\$ 9,301,889
1112-Prior Year's Taxes	194,644	196,468	250,000	214,577	214,577	214,577
1114-Pay in Lieu of Property Taxes	(3,358)	781	5,000	853	853	853
1190-Penalty & Interest on Taxes	32,368	29,923	20,000	32,681	32,681	32,681
1510-Interest on Investments	195,669	(79,739)	95,000	562,500	562,500	562,500
1910-Rentals	119,295					
1920-Contrib - Donation Private Source		26,260	31,000	40,000	40,000	40,000
1940-Service to Other Local Educ Agency	1,383,911	1,063,452	1,228,648	2,495,680	2,495,680	2,495,680
1941-Services Other Dist within State		5,450		1,123,500	1,123,500	1,123,500
1943-Service From Charter Schools	118,724	1,969	77,304			
1944-Rev From Non-Constituent Districts	1,637,132	2,099,608	1,889,604	1,853,017	1,853,017	1,853,017
1946-OAESD Program Administrator	136,689	226,123				
1960-Recovery Prior Years' Expenditures	405	2,235				
1970-Service Provided Other Funds	808,661	820,214	1,168,930			
1980-Fees Charged to Grants	2,161,258	1,982,637	1,987,000	2,677,748	2,677,748	2,677,748
1990-Misc Revenue	246,910	251,857	356,440	4,000	4,000	4,000
1991-Misc Revenue - Medicaid	17,357	16,948	456,000	7,000	7,000	7,000
1992-Cool School Tuition		35,439	30,000	50,000	50,000	50,000
1993-Medicaid Administrative Claiming	4,603,953	5,017,481	4,800,000	5,000,000	5,000,000	5,000,000
1000 - Revenue from Local Sources Total	19,795,316	20,214,019	21,136,025	23,363,445	23,363,445	23,363,445
2000 - Revenue from Intermediate Sources						
2199-HERT (Heavy Equipment Rental Tax)	584	248				
2200-Restricted Revenue	88,554	56,076	112,501	75,967	75,967	75,967
2000 - Revenue from Intermediate Sources Total	89,138	56,324	112,501	75,967	75,967	75,967
3000 - Revenue from State Sources						
3101-SSF - General Support	11,021,472	9,869,350	10,304,516	9,600,000	9,600,000	9,600,000
3104-State Managed County Timber	76,069	161,021	10,000	100,000	100,000	100,000
3299-Restricted Revenue from State	14,269,310	11,140,470	17,043,372	16,487,526	16,487,526	16,487,526
3000 - Revenue from State Sources Total	25,366,851	21,170,841	27,357,888	26,187,526	26,187,526	26,187,526
4000 - Revenue from Federal Sources						
4300-Restricted Direct from Federal Gov			130,933			
4500-Restricted Federal thru State	3,520,662	223,772	759,427	366,829	366,829	366,829
4501-Medicaid, EI Services Birth to Age 3	7,525	4,835	10,000			
4502-Medicaid, ECSE Services Ages 3 to 5	30,462	34,362	15,000			
4503-ESSER- CFDA#84.425D	252,349	20,486	2,397,504			
4504-CFDA 84.027A		2,338,772	2,719,009	2,439,723	2,439,723	2,439,723
4505-CFDA 84.027X		438,474	1,560,935	54,662	54,662	54,662
4511-CFDA 84.013 Restricted Federal thru S	134,764	-	113,900			
4512-CFDA 84.173 Restricted Federal thru S	204,515	20,000				
4513-CFDA 84.181 Restricted Federal thru S	460,242	-				
4519-CFDA 84.410 Restricted Federal thru SI	102,474	48,478	126,429	74,690	74,690	74,690
4523-CFDA 93.778 Restricted Federal thru SI	-	-	50,000			
4528-CFDA#84.283B Restricted Federal thru	288,504	383,476	700,000	796,000	796,000	796,000
4530-CFDA 84.173A		161,655	227,368	240,023	240,023	240,023
4531-CFDA 84.173X		86,676	125,285	33,352	33,352	33,352
4532-84.181A IDEA Part C		169,803	253,253	256,625	256,625	256,625
4533-84.181X IDEA Part C ARP		73,364	110,384	32,031	32,031	32,031
4534-21.027 CSLFRF		1,400,000				
4000 - Revenue from Federal Sources Total	5,001,497	5,404,153	9,299,427	4,293,935	4,293,935	4,293,935

BUDGET SUMMARY, ALL FUNDS						
Object	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
5000 - Other Sources						
5100-Long Term Debt Finance	7,048,742					
5160-Lease Purchase Receipts		11,128				
5200-Interfund Transfers	5,023,586	7,635,373	12,763,153	2,107,348	2,107,348	2,107,348
5300-Sale-Comp Loss Fixed Assets	51,958	47,628	51,950			
5400-Res - Beginning Fund Balance	20,393,339	29,973,248	29,036,493	18,164,704	18,164,704	18,164,704
5000 - Other Sources Total	32,517,625	37,667,377	41,851,596	20,272,052	20,272,052	20,272,052
Grand Total	\$ 82,770,427	\$ 84,512,714	\$ 99,757,437	\$ 74,192,925	\$ 74,192,925	\$ 74,192,925

Total Requirements Budget: By Fund

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
100-General Fund	\$ (19,576,582)	85.2	\$ (21,872,700)	87.3	\$ (30,146,138)	94.4	\$ (29,869,095)	117.9	\$ (29,869,095)	117.9	\$ (29,869,095)	117.9
200-Special Revenue	(24,687,990)	96.5	(24,985,069)	100.1	(35,785,772)	114.0	(27,303,854)	108.3	(27,303,854)	108.3	(27,303,854)	108.3
300-Debt Services			(474,750)		(1,025,250)		(997,750)		(997,750)		(997,750)	
400-Capital Project	(415,822)		(994,394)		(15,027,585)		(6,000,000)		(6,000,000)		(6,000,000)	
600-Internal Service	(8,116,785)	45.2	(8,489,960)	42.9	(17,772,692)	50.1	(10,022,226)	24.2	(10,022,226)	24.2	(10,022,226)	24.2
Grand Total	\$ (52,797,179)	226.8	\$ (56,816,873)	230.2	\$ (99,757,437)	258.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4

Total Requirements Budget: By Function

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
1000-INSTRUCTION	\$ (12,086,096)	79.9	\$ (10,922,623)	83.2	\$ (13,725,515)	98.9	\$ (15,156,691)	96.7	\$ (15,156,691)	96.7	\$ (15,156,691)	96.7
2000-SUPPORT SERVICES	(27,437,289)	146.9	(28,099,324)	147.0	(40,425,131)	159.5	(38,549,129)	153.6	(38,549,129)	153.6	(38,549,129)	153.6
4000-FACILITIES ACQUISITION &	(415,822)		(994,394)		(15,558,900)		(4,000,000)		(4,000,000)		(4,000,000)	
5100-OTHER - DEBT			(474,750)		(471,200)		(472,500)		(472,500)		(472,500)	
5200-OTHER - TRANSFERS	(5,023,586)		(7,635,373)		(12,763,153)		(2,107,348)		(2,107,348)		(2,107,348)	
5300-OTHER - TRANSITS	(7,834,386)		(8,690,409)		(11,472,328)		(7,944,307)		(7,944,307)		(7,944,307)	
6000-CONTINGENCY					(3,241,210)		(2,390,488)		(2,390,488)		(2,390,488)	
7000-UNAPPROPRIATED					(2,100,000)		(3,572,461)		(3,572,461)		(3,572,461)	
Grand Total	\$ (52,797,179)	226.8	\$ (56,816,873)	230.2	\$ (99,757,437)	258.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4

Total Requirements Budget: By Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
0100 - Salaries	\$ (15,816,946)	226.8	\$ (16,665,360)	230.2	\$ (20,086,100)	258.4	\$ (20,422,283)	250.4	\$ (20,422,283)	250.4	\$ (20,422,283)	250.4
0200 - Associated Payroll Costs	(9,832,392)		(9,673,661)		(12,837,090)		(12,455,588)		(12,455,588)		(12,455,588)	
0300 - Purchased Services	(7,612,096)		(8,011,747)		(14,287,055)		(13,443,487)		(13,443,487)		(13,443,487)	
0400 - Supplies & Materials	(3,510,068)		(3,198,578)		(5,454,964)		(3,696,127)		(3,696,127)		(3,696,127)	
0500 - Capital Outlay	(758,198)		(159,073)		(13,640,285)		(4,471,053)		(4,471,053)		(4,471,053)	
0600 - Other Objects	(2,409,507)		(2,782,672)		(3,875,252)		(3,689,782)		(3,689,782)		(3,689,782)	
0700 - Transfers	(12,857,972)		(16,325,782)		(24,235,481)		(10,051,656)		(10,051,656)		(10,051,656)	
0800 - Other Use of Funds					(5,341,210)		(5,962,949)		(5,962,949)		(5,962,949)	
Grand Total	\$ (52,797,179)	226.8	\$ (56,816,873)	230.2	\$ (99,757,437)	258.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4

Total Requirements Budget: By Fund / Function

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
100-General Fund												
1000-INSTRUCTION	\$ (239,535)	1.6	\$ (232,407)	1.7	\$ (155,007)	1.0	\$ (284,128)	1.8	\$ (284,128)	1.8	(284,128)	1.8
2000-SUPPORT SERVICES	(13,049,461)	83.6	(13,366,069)	85.6	(16,804,055)	93.4	(25,027,686)	116.1	(25,027,686)	116.1	(25,027,686)	116.1
5200-OTHER - TRANSFERS	(4,987,586)		(6,974,224)		(8,357,076)		(0)		(0)		(0)	
5300-OTHER - TRANSITS	(1,300,000)		(1,300,000)		(1,300,000)		(1,300,000)		(1,300,000)		(1,300,000)	
6000-CONTINGENCY					(1,530,000)		(1,800,000)		(1,800,000)		(1,800,000)	
7000-UNAPPROPRIATED					(2,000,000)		(1,457,282)		(1,457,282)		(1,457,282)	
100-General Fund Total	(19,576,582)	85.2	(21,872,700)	87.3	(30,146,138)	94.4	(29,869,095)	117.9	(29,869,095)	117.9	(29,869,095)	117.9
200-Special Revenue												
1000-INSTRUCTION	(11,510,415)	76.5	(10,655,607)	81.6	(13,312,508)	97.9	(14,803,583)	94.9	(14,803,583)	94.9	(14,803,583)	94.9
2000-SUPPORT SERVICES	(6,643,189)	20.0	(6,339,053)	18.5	(9,136,621)	16.0	(5,855,963)	13.3	(5,855,963)	13.3	(5,855,963)	13.3
4000-FACILITIES ACQUISITION & CONSTRUCTION					(2,031,315)							
5200-OTHER - TRANSFERS			(600,000)		(758,000)							
5300-OTHER - TRANSITS	(6,534,386)		(7,390,409)		(10,172,328)		(6,644,307)		(6,644,307)		(6,644,307)	
6000-CONTINGENCY					(275,000)							
7000-UNAPPROPRIATED					(100,000)							
200-Special Revenue Total	(24,687,990)	96.5	(24,985,069)	100.1	(35,785,772)	114.0	(27,303,854)	108.3	(27,303,854)	108.3	(27,303,854)	108.3
300-Debt Services												
5100-OTHER - DEBT			(474,750)		(471,200)		(472,500)		(472,500)		(472,500)	
6000-CONTINGENCY					(554,050)		(525,250)		(525,250)		(525,250)	
300-Debt Services Total			(474,750)		(1,025,250)		(997,750)		(997,750)		(997,750)	
400-Capital Project												
2000-SUPPORT SERVICES			-									
4000-FACILITIES ACQUISITION & CONSTRUCTION	(415,822)		(994,394)		(13,527,585)		(4,000,000)		(4,000,000)		(4,000,000)	
5200-OTHER - TRANSFERS					(1,000,000)							
6000-CONTINGENCY					(500,000)							
7000-UNAPPROPRIATED							(2,000,000)		(2,000,000)		(2,000,000)	
400-Capital Project Total	(415,822)		(994,394)		(15,027,585)		(6,000,000)		(6,000,000)		(6,000,000)	
600-Internal Service												
1000-INSTRUCTION	(336,146)	1.8	(34,609)	-	(258,000)		(68,980)		(68,980)		(68,980)	
2000-SUPPORT SERVICES	(7,744,639)	43.3	(8,394,202)	42.9	(14,484,455)	50.1	(7,665,480)	24.2	(7,665,480)	24.2	(7,665,480)	24.2
5200-OTHER - TRANSFERS	(36,000)		(61,149)		(2,648,077)		(2,107,348)		(2,107,348)		(2,107,348)	
6000-CONTINGENCY					(382,160)		(65,238)		(65,238)		(65,238)	
7000-UNAPPROPRIATED							(115,179)		(115,179)		(115,179)	
600-Internal Service Total	(8,116,785)	45.2	(8,489,960)	42.9	(17,772,692)	50.1	(10,022,226)	24.2	(10,022,226)	24.2	(10,022,226)	24.2
Grand Total	\$ (52,797,179)	226.8	\$ (56,816,873)	230.2	\$ (99,757,437)	258.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4

Total Requirements Budget: By Fund / Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
100-General Fund												
0100 - Salaries	\$ (6,232,891)	85.2	\$ (6,631,844)	87.3	\$ (7,659,830)	94.4	\$ (10,807,580)	117.9	\$ (10,807,580)	117.9	\$ (10,807,580)	117.9
0200 - Associated Payroll Costs	(3,853,535)		(3,803,056)		(4,561,569)		(6,527,814)		(6,527,814)		(6,527,814)	
0300 - Purchased Services	(1,072,946)		(962,026)		(2,031,467)		(4,132,201)		(4,132,201)		(4,132,201)	
0400 - Supplies & Materials	(1,302,532)		(1,323,052)		(1,696,555)		(2,344,086)		(2,344,086)		(2,344,086)	
0500 - Capital Outlay	(97,878)		(105,089)		(100,000)		(310,000)		(310,000)		(310,000)	
0600 - Other Objects	(729,214)		(773,409)		(909,641)		(1,190,133)		(1,190,133)		(1,190,133)	
0700 - Transfers	(6,287,586)		(8,274,224)		(9,657,076)		(1,300,000)		(1,300,000)		(1,300,000)	
0800 - Other Use of Funds					(3,530,000)		(3,257,282)		(3,257,282)		(3,257,282)	
100-General Fund Total	(19,576,582)	85.2	(21,872,700)	87.3	(30,146,138)	94.4	(29,869,095)	117.9	(29,869,095)	117.9	(29,869,095)	117.9
200-Special Revenue												
0100 - Salaries	(6,389,610)	96.5	(6,974,610)	100.1	(8,202,964)	114.0	(8,257,110)	108.3	(8,257,110)	108.3	(8,257,110)	108.3
0200 - Associated Payroll Costs	(4,083,578)		(4,142,454)		(5,005,884)		(5,149,511)		(5,149,511)		(5,149,511)	
0300 - Purchased Services	(4,432,157)		(4,392,522)		(5,215,961)		(5,217,238)		(5,217,238)		(5,217,238)	
0400 - Supplies & Materials	(1,292,432)		(280,917)		(571,413)		(375,358)		(375,358)		(375,358)	
0500 - Capital Outlay	(641,592)		(47,402)		(3,697,700)		(161,053)		(161,053)		(161,053)	
0600 - Other Objects	(1,314,235)		(1,156,755)		(1,786,522)		(1,499,276)		(1,499,276)		(1,499,276)	
0700 - Transfers	(6,534,386)		(7,990,409)		(10,930,328)		(6,644,307)		(6,644,307)		(6,644,307)	
0800 - Other Use of Funds					(375,000)							
200-Special Revenue Total	(24,687,990)	96.5	(24,985,069)	100.1	(35,785,772)	114.0	(27,303,854)	108.3	(27,303,854)	108.3	(27,303,854)	108.3
300-Debt Services												
0600 - Other Objects			(474,750)		(471,200)		(472,500)		(472,500)		(472,500)	
0800 - Other Use of Funds					(554,050)		(525,250)		(525,250)		(525,250)	
300-Debt Services Total			(474,750)		(1,025,250)		(997,750)		(997,750)		(997,750)	
400-Capital Project												
0300 - Purchased Services	(367,808)		(950,914)		(2,650,000)							
0400 - Supplies & Materials	(29,286)				(1,010,000)							
0500 - Capital Outlay	(18,728)		(6,582)		(9,842,585)		(4,000,000)		(4,000,000)		(4,000,000)	
0600 - Other Objects			(36,898)		(25,000)							
0700 - Transfers					(1,000,000)							
0800 - Other Use of Funds					(500,000)		(2,000,000)		(2,000,000)		(2,000,000)	
400-Capital Project Total	(415,822)		(994,394)		(15,027,585)		(6,000,000)		(6,000,000)		(6,000,000)	
600-Internal Service												
0100 - Salaries	(3,194,445)	45.2	(3,058,906)	42.9	(4,223,306)	50.1	(1,357,594)	24.2	(1,357,594)	24.2	(1,357,594)	24.2
0200 - Associated Payroll Costs	(1,895,279)		(1,728,151)		(3,269,637)		(778,263)		(778,263)		(778,263)	
0300 - Purchased Services	(1,739,185)		(1,706,285)		(4,389,627)		(4,094,048)		(4,094,048)		(4,094,048)	
0400 - Supplies & Materials	(885,818)		(1,594,609)		(2,176,996)		(976,684)		(976,684)		(976,684)	
0600 - Other Objects	(366,058)		(340,860)		(682,889)		(527,873)		(527,873)		(527,873)	
0700 - Transfers	(36,000)		(61,149)		(2,648,077)		(2,107,348)		(2,107,348)		(2,107,348)	
0800 - Other Use of Funds					(382,160)		(180,417)		(180,417)		(180,417)	
600-Internal Service Total	(8,116,785)	45.2	(8,489,960)	42.9	(17,772,692)	50.1	(10,022,226)	24.2	(10,022,226)	24.2	(10,022,226)	24.2
Grand Total	\$ (52,797,179)	226.8	\$ (56,816,873)	230.2	\$ (99,757,437)	258.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4

Total Requirements Budget: By Function / Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
1000-INSTRUCTION												
0100 - Salaries	\$ (5,106,238)	79.9	\$ (5,489,880)	83.2	\$ (6,240,493)	98.9	\$ (7,205,448)	96.7	\$ (7,205,448)	96.7	\$ (7,205,448)	96.7
0200 - Associated Payroll Costs	(3,289,837)		(3,279,478)		(3,870,254)		(4,481,810)		(4,481,810)		(4,481,810)	
0300 - Purchased Services	(1,605,452)		(998,006)		(2,176,776)		(1,778,050)		(1,778,050)		(1,778,050)	
0400 - Supplies & Materials	(839,914)		(223,188)		(312,086)		(296,628)		(296,628)		(296,628)	
0500 - Capital Outlay	(279,818)		(47,402)		(10,003)		(161,053)		(161,053)		(161,053)	
0600 - Other Objects	(964,837)		(884,669)		(1,115,903)		(1,233,701)		(1,233,701)		(1,233,701)	
1000-INSTRUCTION Total	(12,086,096)	79.9	(10,922,623)	83.2	(13,725,515)	98.9	(15,156,691)	96.7	(15,156,691)	96.7	(15,156,691)	96.7
2000-SUPPORT SERVICES												
0100 - Salaries	(10,710,708)	146.9	(11,175,480)	147.0	(13,845,607)	159.5	(13,216,835)	153.6	(13,216,835)	153.6	(13,216,835)	153.6
0200 - Associated Payroll Costs	(6,542,555)		(6,394,183)		(8,966,836)		(7,973,778)		(7,973,778)		(7,973,778)	
0300 - Purchased Services	(5,638,836)		(6,062,827)		(9,460,279)		(11,665,436)		(11,665,436)		(11,665,436)	
0400 - Supplies & Materials	(2,640,868)		(2,975,390)		(4,132,878)		(3,399,499)		(3,399,499)		(3,399,499)	
0500 - Capital Outlay	(459,652)		(105,089)		(1,924,105)		(310,000)		(310,000)		(310,000)	
0600 - Other Objects	(1,444,670)		(1,386,355)		(2,095,426)		(1,983,581)		(1,983,581)		(1,983,581)	
0700 - Transfers												
2000-SUPPORT SERVICES Total	(27,437,289)	146.9	(28,099,324)	147.0	(40,425,131)	159.5	(38,549,129)	153.6	(38,549,129)	153.6	(38,549,129)	153.6
4000-FACILITIES ACQUISITION & CONSTRUCTION												
0300 - Purchased Services	(367,808)		(950,914)		(2,650,000)							
0400 - Supplies & Materials	(29,286)				(1,010,000)							
0500 - Capital Outlay	(18,728)		(6,582)		(11,706,177)		(4,000,000)		(4,000,000)		(4,000,000)	
0600 - Other Objects			(36,898)		(192,723)							
4000-FACILITIES ACQUISITION & CONSTRUCTION Total	(415,822)		(994,394)		(15,558,900)		(4,000,000)		(4,000,000)		(4,000,000)	
5100-OTHER - DEBT												
0600 - Other Objects			(474,750)		(471,200)		(472,500)		(472,500)		(472,500)	
5100-OTHER - DEBT Total			(474,750)		(471,200)		(472,500)		(472,500)		(472,500)	
5200-OTHER - TRANSFERS												
0700 - Transfers	(5,023,586)		(7,635,373)		(12,763,153)		(2,107,348)		(2,107,348)		(2,107,348)	
5200-OTHER - TRANSFERS Total	(5,023,586)		(7,635,373)		(12,763,153)		(2,107,348)		(2,107,348)		(2,107,348)	
5300-OTHER - TRANSITS												
0700 - Transfers	(7,834,386)		(8,690,409)		(11,472,328)		(7,944,307)		(7,944,307)		(7,944,307)	
5300-OTHER - TRANSITS Total	(7,834,386)		(8,690,409)		(11,472,328)		(7,944,307)		(7,944,307)		(7,944,307)	
6000-CONTINGENCY												
0800 - Other Use of Funds					(3,241,210)		(2,390,488)		(2,390,488)		(2,390,488)	
6000-CONTINGENCY Total					(3,241,210)		(2,390,488)		(2,390,488)		(2,390,488)	
7000-UNAPPROPRIATED												
0800 - Other Use of Funds					(2,100,000)		(3,572,461)		(3,572,461)		(3,572,461)	
7000-UNAPPROPRIATED Total					(2,100,000)		(3,572,461)		(3,572,461)		(3,572,461)	
Grand Total	\$ (52,797,179)	226.8	\$ (56,816,873)	230.2	\$ (99,757,437)	258.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4

Total Requirements Budget: By Program

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
000-LBL ESD Cental Cost Center	\$ -		\$ (673,562)		\$ (2,151,338)		\$ -		\$ -		\$ -	
101-EXECUTIVE ADMINISTRATION	(3,888,920)	5.4	(3,166,328)	6.2	(7,245,353)	6.8	(9,148,810)	11.5	(9,148,810)	11.5	(9,148,810)	11.5
102-FACILITIES	(1,331,597)	4.8	(1,797,766)	5.5	(17,884,060)	5.8	(5,862,690)	4.4	(5,862,690)	4.4	(5,862,690)	4.4
105-BUSINESS SERVICES	(4,357,457)	15.0	(8,037,773)	14.2	(18,142,771)	14.8	(9,587,724)	13.0	(9,587,724)	13.0	(9,587,724)	13.0
110-HUMAN RESOURCES	(543,288)	4.0	(566,717)	4.1	(679,325)	4.0	(917,605)	5.0	(917,605)	5.0	(917,605)	5.0
115-INFORMATION TECHNOLOGY	(6,129,319)	28.6	(8,615,410)	28.0	(11,274,028)	31.4	(9,471,131)	30.5	(9,471,131)	30.5	(9,471,131)	30.5
205-Cascade Regional Inclusive Services	(6,115,038)	33.4	(4,920,697)	35.3	(6,421,237)	41.7	(7,075,142)	39.0	(7,075,142)	39.0	(7,075,142)	39.0
210-Special Education & Evaluation Services	(7,931,386)	44.3	(7,399,130)	39.9	(9,326,874)	48.8	(7,625,307)	41.6	(7,625,307)	41.6	(7,625,307)	41.6
220-Strategic Partnerships & Student Support	(8,613,701)	19.8	(8,593,922)	22.4	(11,030,083)	25.4	(8,478,500)	20.9	(8,478,500)	20.9	(8,478,500)	20.9
230-Early Intervention & Early Childhood Special E	(11,140,461)	53.7	(10,643,196)	58.7	(12,782,883)	64.0	(12,932,881)	68.2	(12,932,881)	68.2	(12,932,881)	68.2
240-Long Term Care & Treatment	(2,746,012)	17.7	(2,402,372)	16.1	(2,819,485)	15.8	(3,093,135)	16.2	(3,093,135)	16.2	(3,093,135)	16.2
Grand Total	\$ (52,797,179)	226.8	\$ (56,816,873)	230.2	\$ (99,757,437)	258.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4

Total Requirements Budget: By Program / Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
000-LBL ESD Cental Cost Center												
0300 - Purchased Services	\$ -		\$ -		\$ (951,721)		\$ -		\$ -		\$ -	
0700 - Transfers			(673,562)		(992,617)							
0800 - Other Use of Funds					(207,000)							
000-LBL ESD Cental Cost Center Total			(673,562)		(2,151,338)							
101-EXECUTIVE ADMINISTRATION												
0100 - Salaries	(621,450)	5.4	(747,869)	6.2	(939,889)	6.8	(1,332,341)	11.5	(1,332,341)	11.5	(1,332,341)	11.5
0200 - Associated Payroll Costs	(372,537)		(413,472)		(576,483)		(735,590)		(735,590)		(735,590)	
0300 - Purchased Services	(1,412,227)		(1,563,081)		(3,533,669)		(6,422,043)		(6,422,043)		(6,422,043)	
0400 - Supplies & Materials	(132,193)		(102,688)		(248,974)		(84,427)		(84,427)		(84,427)	
0600 - Other Objects	(78,099)		(99,601)		(186,463)		(393,991)		(393,991)		(393,991)	
0700 - Transfers	(1,272,414)		(239,617)		(1,584,715)							
0800 - Other Use of Funds					(175,160)		(180,417)		(180,417)		(180,417)	
101-EXECUTIVE ADMINISTRATION Total	(3,888,920)	5.4	(3,166,328)	6.2	(7,245,353)	6.8	(9,148,810)	11.5	(9,148,810)	11.5	(9,148,810)	11.5
102-FACILITIES												
0100 - Salaries	(245,951)	4.8	(352,186)	5.5	(438,454)	5.8	(263,410)	4.4	(263,410)	4.4	(263,410)	4.4
0200 - Associated Payroll Costs	(168,596)		(210,984)		(266,264)		(166,644)		(166,644)		(166,644)	
0300 - Purchased Services	(658,132)		(1,111,291)		(3,746,244)		(174,950)		(174,950)		(174,950)	
0400 - Supplies & Materials	(141,253)		(77,183)		(1,267,545)		(53,000)		(53,000)		(53,000)	
0500 - Capital Outlay	(108,394)		(6,582)		(10,369,003)		(3,200,000)		(3,200,000)		(3,200,000)	
0600 - Other Objects	(9,271)		(39,540)		(93,312)		(4,686)		(4,686)		(4,686)	
0700 - Transfers					(1,203,238)							
0800 - Other Use of Funds					(500,000)		(2,000,000)		(2,000,000)		(2,000,000)	
102-FACILITIES Total	(1,331,597)	4.8	(1,797,766)	5.5	(17,884,060)	5.8	(5,862,690)	4.4	(5,862,690)	4.4	(5,862,690)	4.4
105-BUSINESS SERVICES												
0100 - Salaries	(1,080,237)	15.0	(1,205,359)	14.2	(1,247,940)	14.8	(1,111,422)	13.0	(1,111,422)	13.0	(1,111,422)	13.0
0200 - Associated Payroll Costs	(708,663)		(685,292)		(1,576,804)		(669,560)		(669,560)		(669,560)	
0300 - Purchased Services	(171,909)		(188,988)		(1,496,229)		(623,641)		(623,641)		(623,641)	
0400 - Supplies & Materials	(1,164,049)		(1,113,053)		(1,466,560)		(1,252,564)		(1,252,564)		(1,252,564)	
0500 - Capital Outlay					(2,028,479)							
0600 - Other Objects	(277,088)		(778,021)		(1,110,674)		(834,161)		(834,161)		(834,161)	
0700 - Transfers	(955,511)		(4,067,060)		(5,132,035)		(1,313,843)		(1,313,843)		(1,313,843)	
0800 - Other Use of Funds					(4,084,050)		(3,782,532)		(3,782,532)		(3,782,532)	
105-BUSINESS SERVICES Total	(4,357,457)	15.0	(8,037,773)	14.2	(18,142,771)	14.8	(9,587,724)	13.0	(9,587,724)	13.0	(9,587,724)	13.0
110-HUMAN RESOURCES												
0100 - Salaries	(282,082)	4.0	(304,133)	4.1	(339,228)	4.0	(471,360)	5.0	(471,360)	5.0	(471,360)	5.0
0200 - Associated Payroll Costs	(197,247)		(183,762)		(218,093)		(300,178)		(300,178)		(300,178)	
0300 - Purchased Services	(14,686)		(41,651)		(73,760)		(94,343)		(94,343)		(94,343)	
0400 - Supplies & Materials	(47,193)		(36,034)		(45,584)		(49,725)		(49,725)		(49,725)	
0600 - Other Objects	(2,080)		(1,137)		(2,660)		(2,000)		(2,000)		(2,000)	
110-HUMAN RESOURCES Total	(543,288)	4.0	(566,717)	4.1	(679,325)	4.0	(917,605)	5.0	(917,605)	5.0	(917,605)	5.0
115-INFORMATION TECHNOLOGY												
0100 - Salaries	(2,355,108)	28.6	(2,350,378)	28.0	(2,908,491)	31.4	(3,218,269)	30.5	(3,218,269)	30.5	(3,218,269)	30.5
0200 - Associated Payroll Costs	(1,411,559)		(1,310,135)		(1,636,649)		(1,907,983)		(1,907,983)		(1,907,983)	
0300 - Purchased Services	(522,586)		(447,885)		(956,194)		(369,887)		(369,887)		(369,887)	
0400 - Supplies & Materials	(564,979)		(1,506,372)		(1,803,448)		(1,702,600)		(1,702,600)		(1,702,600)	
0500 - Capital Outlay	(369,986)		(97,289)		(1,232,800)		(1,110,000)		(1,110,000)		(1,110,000)	
0600 - Other Objects	(290,053)		(276,869)		(474,527)		(368,887)		(368,887)		(368,887)	
0700 - Transfers	(615,048)		(2,626,482)		(2,261,919)		(793,505)		(793,505)		(793,505)	
115-INFORMATION TECHNOLOGY Total	(6,129,319)	28.6	(8,615,410)	28.0	(11,274,028)	31.4	(9,471,131)	30.5	(9,471,131)	30.5	(9,471,131)	30.5

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
205-Cascade Regional Inclusive Services												
0100 - Salaries	(2,401,882)	33.4	(2,473,608)	35.3	(3,039,146)	41.7	(3,164,986)	39.0	(3,164,986)	39.0	(3,164,986)	39.0
0200 - Associated Payroll Costs	(1,447,026)		(1,408,865)		(1,804,423)		(1,895,409)		(1,895,409)		(1,895,409)	
0300 - Purchased Services	(600,575)		(312,210)		(365,910)		(182,473)		(182,473)		(182,473)	
0400 - Supplies & Materials	(257,251)		(20,315)		(85,327)		(108,528)		(108,528)		(108,528)	
0500 - Capital Outlay	(6,610)		(13,645)									
0600 - Other Objects	(346,496)		(294,198)		(392,683)		(427,656)		(427,656)		(427,656)	
0700 - Transfers	(1,055,198)		(397,856)		(733,748)		(1,296,089)		(1,296,089)		(1,296,089)	
205-Cascade Regional Inclusive Services Total	(6,115,038)	33.4	(4,920,697)	35.3	(6,421,237)	41.7	(7,075,142)	39.0	(7,075,142)	39.0	(7,075,142)	39.0
210-Special Education & Evaluation Services												
0100 - Salaries	(3,002,122)	44.3	(2,833,390)	39.9	(3,757,799)	48.8	(3,087,875)	41.6	(3,087,875)	41.6	(3,087,875)	41.6
0200 - Associated Payroll Costs	(1,791,155)		(1,607,947)		(2,191,306)		(1,788,900)		(1,788,900)		(1,788,900)	
0300 - Purchased Services	(376,210)		(466,915)		(394,226)		(917,993)		(917,993)		(917,993)	
0400 - Supplies & Materials	(228,750)		(76,478)		(134,717)		(99,828)		(99,828)		(99,828)	
0500 - Capital Outlay			(7,800)									
0600 - Other Objects	(355,338)		(327,663)		(420,154)		(430,712)		(430,712)		(430,712)	
0700 - Transfers	(2,177,811)		(2,078,937)		(2,428,672)		(1,300,000)		(1,300,000)		(1,300,000)	
210-Special Education & Evaluation Services Total	(7,931,386)	44.3	(7,399,130)	39.9	(9,326,874)	48.8	(7,625,307)	41.6	(7,625,307)	41.6	(7,625,307)	41.6
220-Strategic Partnerships & Student Support												
0100 - Salaries	(1,353,553)	19.8	(1,558,862)	22.4	(2,017,298)	25.4	(1,706,985)	20.9	(1,706,985)	20.9	(1,706,985)	20.9
0200 - Associated Payroll Costs	(830,205)		(931,027)		(1,178,043)		(1,239,506)		(1,239,506)		(1,239,506)	
0300 - Purchased Services	(2,119,271)		(2,755,236)		(945,462)		(2,969,786)		(2,969,786)		(2,969,786)	
0400 - Supplies & Materials	(264,973)		(25,693)		(40,806)		(70,957)		(70,957)		(70,957)	
0600 - Other Objects	(154,083)		(147,092)		(203,582)		(191,266)		(191,266)		(191,266)	
0700 - Transfers	(3,891,616)		(3,176,012)		(6,269,892)		(2,300,000)		(2,300,000)		(2,300,000)	
0800 - Other Use of Funds					(375,000)							
220-Strategic Partnerships & Student Support Total	(8,613,701)	19.8	(8,593,922)	22.4	(11,030,083)	25.4	(8,478,500)	20.9	(8,478,500)	20.9	(8,478,500)	20.9
230-Early Intervention & Early Childhood Special E												
0100 - Salaries	(3,242,751)	53.7	(3,684,193)	58.7	(4,134,167)	64.0	(4,743,852)	68.2	(4,743,852)	68.2	(4,743,852)	68.2
0200 - Associated Payroll Costs	(2,130,497)		(2,236,915)		(2,665,477)		(2,923,278)		(2,923,278)		(2,923,278)	
0300 - Purchased Services	(1,471,494)		(867,786)		(1,356,936)		(1,217,502)		(1,217,502)		(1,217,502)	
0400 - Supplies & Materials	(524,160)		(194,281)		(234,640)		(198,250)		(198,250)		(198,250)	
0500 - Capital Outlay	(273,208)		(33,757)		(10,003)		(10,308)		(10,308)		(10,308)	
0600 - Other Objects	(673,739)		(627,085)		(753,015)		(791,473)		(791,473)		(791,473)	
0700 - Transfers	(2,824,612)		(2,999,179)		(3,628,645)		(3,048,218)		(3,048,218)		(3,048,218)	
230-Early Intervention & Early Childhood Special E Tot	(11,140,461)	53.7	(10,643,196)	58.7	(12,782,883)	64.0	(12,932,881)	68.2	(12,932,881)	68.2	(12,932,881)	68.2
240-Long Term Care & Treatment												
0100 - Salaries	(1,231,810)	17.7	(1,155,382)	16.1	(1,263,688)	15.8	(1,321,783)	16.2	(1,321,783)	16.2	(1,321,783)	16.2
0200 - Associated Payroll Costs	(774,907)		(685,262)		(723,548)		(828,539)		(828,539)		(828,539)	
0300 - Purchased Services	(265,006)		(256,704)		(466,704)		(470,869)		(470,869)		(470,869)	
0400 - Supplies & Materials	(185,267)		(46,481)		(127,363)		(76,250)		(76,250)		(76,250)	
0500 - Capital Outlay							(150,745)		(150,745)		(150,745)	
0600 - Other Objects	(223,260)		(191,466)		(238,182)		(244,950)		(244,950)		(244,950)	
0700 - Transfers	(65,762)		(67,077)									
240-Long Term Care & Treatment Total	(2,746,012)	17.7	(2,402,372)	16.1	(2,819,485)	15.8	(3,093,135)	16.2	(3,093,135)	16.2	(3,093,135)	16.2
Grand Total	\$ (52,797,179)	226.8	\$ (56,816,873)	230.2	\$ (99,757,437)	258.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4	\$ (74,192,925)	250.4

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 reserved fund balance of at least 8.00% of total adopted revenues 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

Object	BUDGET SUMMARY, ALL FUNDS					
	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
1000 - Revenue from Local Sources	\$ 10,739,517	\$ 10,652,723	\$ 11,108,099	\$ 12,790,248	\$ 12,790,248	\$ 12,790,248
2000 - Revenue from Intermediate Sources	584	248				
3000 - Revenue from State Sources	11,097,541	10,030,371	10,314,516	9,700,000	9,700,000	9,700,000
4000 - Revenue from Federal Sources		-				
5000 - Other Sources	51,958	47,628	51,950			
5200 - Interfund Transfers				2,107,348	2,107,348	2,107,348
5400 - Res - Beginning Fund Balance	7,930,205	10,243,225	8,671,573	5,271,499	5,271,499	5,271,499
Grand Total	\$ 29,819,805	\$ 30,974,195	\$ 30,146,138	\$ 29,869,095	\$ 29,869,095	\$ 29,869,095

General Fund Requirements: By Function

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
1000-INSTRUCTION	\$ (239,535)	1.6	\$ (232,407)	1.7	\$ (155,007)	1.0	\$ (284,128)	1.8	\$ (284,128)	1.8	\$ (284,128)	1.8
2000-SUPPORT SERVICES	(13,049,461)	83.6	(13,366,069)	85.6	(16,804,055)	93.4	(25,027,686)	116.1	(25,027,686)	116.1	(25,027,686)	116.1
5200-OTHER - TRANSFERS	(4,987,586)		(6,974,224)		(8,357,076)		0		0		0	
5300-OTHER - TRANSITS	(1,300,000)		(1,300,000)		(1,300,000)		(1,300,000)		(1,300,000)		(1,300,000)	
6000-CONTINGENCY					(1,530,000)		(1,800,000)		(1,800,000)		(1,800,000)	
7000-UNAPPROPRIATED					(2,000,000)		(1,457,282)		(1,457,282)		(1,457,282)	
Grand Total	\$ (19,576,582)	85.2	\$ (21,872,700)	87.3	\$ (30,146,138)	94.4	\$ (29,869,095)	117.9	\$ (29,869,095)	117.9	\$ (29,869,095)	117.9

General Fund Requirements: By Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
0100 - Salaries	\$ (6,232,891)	85.2	\$ (6,631,844)	87.3	\$ (7,659,830)	94.4	\$ (10,807,580)	117.9	\$ (10,807,580)	117.9	\$ (10,807,580)	117.9
0200 - Associated Payroll Costs	(3,853,535)		(3,803,056)		(4,561,569)		(6,527,814)		(6,527,814)		(6,527,814)	
0300 - Purchased Services	(1,072,946)		(962,026)		(2,031,467)		(4,132,201)		(4,132,201)		(4,132,201)	
0400 - Supplies & Materials	(1,302,532)		(1,323,052)		(1,696,555)		(2,344,086)		(2,344,086)		(2,344,086)	
0500 - Capital Outlay	(97,878)		(105,089)		(100,000)		(310,000)		(310,000)		(310,000)	
0600 - Other Objects	(729,214)		(773,409)		(909,641)		(1,190,133)		(1,190,133)		(1,190,133)	
0700 - Transfers	(6,287,586)		(8,274,224)		(9,657,076)		(1,300,000)		(1,300,000)		(1,300,000)	
0800 - Other Use of Funds					(3,530,000)		(3,257,282)		(3,257,282)		(3,257,282)	
Grand Total	\$ (19,576,582)	85.2	\$ (21,872,700)	87.3	\$ (30,146,138)	94.4	\$ (29,869,095)	117.9	\$ (29,869,095)	117.9	\$ (29,869,095)	117.9

General Fund Requirements: By Program

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
101-EXECUTIVE ADMINISTRATION	\$ (2,111,170)	3.2	\$ (945,017)	3.8	\$ (3,000,431)	4.0	\$ (3,335,430)	4.5	\$ (3,335,430)	4.5	\$ (3,335,430)	4.5
102-FACILITIES	(685,506)	4.8	(797,286)	5.5	(1,637,380)	5.8	(662,690)	4.4	(662,690)	4.4	(662,690)	4.4
105-BUSINESS SERVICES	(2,644,694)	7.2	(4,560,880)	7.2	(9,447,955)	7.3	(5,959,891)	10.0	(5,959,891)	10.0	(5,959,891)	10.0
110-HUMAN RESOURCES	(538,243)	4.0	(558,976)	4.1	(672,241)	4.0	(917,605)	5.0	(917,605)	5.0	(917,605)	5.0
115-INFORMATION TECHNOLOGY	(4,162,401)	19.4	(5,804,542)	19.0	(4,624,496)	18.9	(7,009,407)	19.9	(7,009,407)	19.9	(7,009,407)	19.9
205-Cascade Regional Inclusive Services	(2,049,748)	13.5	(2,012,246)	15.9	(2,295,567)	19.0	(2,358,164)	17.2	(2,358,164)	17.2	(2,358,164)	17.2
210-Special Education & Evaluation Services	(6,084,415)	32.3	(5,873,533)	31.0	(6,962,096)	34.6	(7,229,850)	39.9	(7,229,850)	39.9	(7,229,850)	39.9
220-Strategic Partnerships & Student Support	(1,234,643)	0.9	(1,253,143)	0.7	(1,505,972)	0.9	(1,519,300)	10.5	(1,519,300)	10.5	(1,519,300)	10.5
230-Early Intervention & Early Childhood Sp							(876,758)	6.5	(876,758)	6.5	(876,758)	6.5
240-Long Term Care & Treatment	(65,762)		(67,077)									
Grand Total	\$ (19,576,582)	85.2	\$ (21,872,700)	87.3	\$ (30,146,138)	94.4	\$ (29,869,095)	117.9	\$ (29,869,095)	117.9	\$ (29,869,095)	117.9

General Fund Requirements: By Function / Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
1000-INSTRUCTION												
0100 - Salaries	\$ (129,692)	1.6	\$ (133,215)	1.7	\$ (78,308)	1.0	\$ (168,213)	1.8	\$ (168,213)	1.8	(168,213)	1.8
0200 - Associated Payroll Costs	(77,625)		(70,402)		(47,182)		(92,097)		(92,097)		(92,097)	
0300 - Purchased Services	(13,932)		(15,551)		(18,072)		(3,750)		(3,750)		(3,750)	
0400 - Supplies & Materials	(5,697)		(714)		(3,225)		(5,000)		(5,000)		(5,000)	
0600 - Other Objects	(12,589)		(12,525)		(8,220)		(15,067)		(15,067)		(15,067)	
1000-INSTRUCTION Total	(239,535)	1.6	(232,407)	1.7	(155,007)	1.0	(284,128)	1.8	(284,128)	1.8	(284,128)	1.8
2000-SUPPORT SERVICES												
0100 - Salaries	(6,103,199)	83.6	(6,498,629)	85.6	(7,581,522)	93.4	(10,639,366)	116.1	(10,639,366)	116.1	(10,639,366)	116.1
0200 - Associated Payroll Costs	(3,775,910)		(3,732,654)		(4,514,387)		(6,435,717)		(6,435,717)		(6,435,717)	
0300 - Purchased Services	(1,059,014)		(946,475)		(2,013,395)		(4,128,451)		(4,128,451)		(4,128,451)	
0400 - Supplies & Materials	(1,296,835)		(1,322,338)		(1,693,330)		(2,339,086)		(2,339,086)		(2,339,086)	
0500 - Capital Outlay	(97,878)		(105,089)		(100,000)		(310,000)		(310,000)		(310,000)	
0600 - Other Objects	(716,625)		(760,884)		(901,421)		(1,175,066)		(1,175,066)		(1,175,066)	
0700 - Transfers							-		-		-	
2000-SUPPORT SERVICES Total	(13,049,461)	83.6	(13,366,069)	85.6	(16,804,055)	93.4	(25,027,686)	116.1	(25,027,686)	116.1	(25,027,686)	116.1
5200-OTHER - TRANSFERS												
0700 - Transfers	(4,987,586)		(6,974,224)		(8,357,076)		0		0		0	
5200-OTHER - TRANSFERS Total	(4,987,586)		(6,974,224)		(8,357,076)		0		0		0	
5300-OTHER - TRANSITS												
0700 - Transfers	(1,300,000)		(1,300,000)		(1,300,000)		(1,300,000)		(1,300,000)		(1,300,000)	
5300-OTHER - TRANSITS Total	(1,300,000)		(1,300,000)		(1,300,000)		(1,300,000)		(1,300,000)		(1,300,000)	
6000-CONTINGENCY												
0800 - Other Use of Funds					(1,530,000)		(1,800,000)		(1,800,000)		(1,800,000)	
6000-CONTINGENCY Total					(1,530,000)		(1,800,000)		(1,800,000)		(1,800,000)	
7000-UNAPPROPRIATED												
0800 - Other Use of Funds					(2,000,000)		(1,457,282)		(1,457,282)		(1,457,282)	
7000-UNAPPROPRIATED Total					(2,000,000)		(1,457,282)		(1,457,282)		(1,457,282)	
Grand Total	\$ (19,576,582)	85.2	\$ (21,872,700)	87.3	\$ (30,146,138)	94.4	\$ (29,869,095)	117.9	\$ (29,869,095)	117.9	\$ (29,869,095)	117.9

General Fund Requirements: By Program / Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
101-EXECUTIVE ADMINISTRATION												
0100 - Salaries	\$ (396,771)	3.2	\$ (481,402)	3.8	\$ (635,675)	4.0	\$ (637,247)	4.5	\$ (637,247)	4.5	(637,247)	4.5
0200 - Associated Payroll Costs	(260,338)		(269,058)		(398,257)		(374,369)		(374,369)		(374,369)	
0300 - Purchased Services	(130,351)		(98,050)		(305,850)		(2,263,564)		(2,263,564)		(2,263,564)	
0400 - Supplies & Materials	(13,942)		(14,493)		(56,100)		(9,750)		(9,750)		(9,750)	
0600 - Other Objects	(37,354)		(42,397)		(65,000)		(50,500)		(50,500)		(50,500)	
0700 - Transfers	(1,272,414)		(39,617)		(1,539,549)		-		-		-	
101-EXECUTIVE ADMINISTRATION Total	(2,111,170)	3.2	(945,017)	3.8	(3,000,431)	4.0	(3,335,430)	4.5	(3,335,430)	4.5	(3,335,430)	4.5
102-FACILITIES												
0100 - Salaries	(245,951)	4.8	(352,186)	5.5	(428,804)	5.8	(263,410)	4.4	(263,410)	4.4	(263,410)	4.4
0200 - Associated Payroll Costs	(168,596)		(210,984)		(262,283)		(166,644)		(166,644)		(166,644)	
0300 - Purchased Services	(157,069)		(160,377)		(714,340)		(174,950)		(174,950)		(174,950)	
0400 - Supplies & Materials	(111,282)		(71,300)		(223,562)		(53,000)		(53,000)		(53,000)	
0600 - Other Objects	(2,608)		(2,439)		(8,391)		(4,686)		(4,686)		(4,686)	
102-FACILITIES Total	(685,506)	4.8	(797,286)	5.5	(1,637,380)	5.8	(662,690)	4.4	(662,690)	4.4	(662,690)	4.4
105-BUSINESS SERVICES												
0100 - Salaries	(538,402)	7.2	(577,084)	7.2	(619,897)	7.3	(863,624)	10.0	(863,624)	10.0	(863,624)	10.0
0200 - Associated Payroll Costs	(348,831)		(335,614)		(635,699)		(530,687)		(530,687)		(530,687)	
0300 - Purchased Services	(82,736)		(111,187)		(320,610)		(261,055)		(261,055)		(261,055)	
0400 - Supplies & Materials	(583,121)		(641,511)		(742,600)		(759,250)		(759,250)		(759,250)	
0600 - Other Objects	(184,850)		(228,434)		(255,286)		(287,993)		(287,993)		(287,993)	
0700 - Transfers	(906,754)		(2,667,060)		(3,613,863)		-		-		-	
0800 - Other Use of Funds	-		-		(3,530,000)		(3,257,282)		(3,257,282)		(3,257,282)	
105-BUSINESS SERVICES Total	(2,644,694)	7.2	(4,560,880)	7.2	(9,447,955)	7.3	(5,959,891)	10.0	(5,959,891)	10.0	(5,959,891)	10.0
110-HUMAN RESOURCES												
0100 - Salaries	(282,082)	4.0	(304,133)	4.1	(339,228)	4.0	(471,360)	5.0	(471,360)	5.0	(471,360)	5.0
0200 - Associated Payroll Costs	(197,247)		(183,762)		(218,093)		(300,178)		(300,178)		(300,178)	
0300 - Purchased Services	(14,686)		(41,651)		(73,760)		(94,343)		(94,343)		(94,343)	
0400 - Supplies & Materials	(42,148)		(28,293)		(38,500)		(49,725)		(49,725)		(49,725)	
0600 - Other Objects	(2,080)		(1,137)		(2,660)		(2,000)		(2,000)		(2,000)	
110-HUMAN RESOURCES Total	(538,243)	4.0	(558,976)	4.1	(672,241)	4.0	(917,605)	5.0	(917,605)	5.0	(917,605)	5.0
115-INFORMATION TECHNOLOGY												
0100 - Salaries	(1,628,408)	19.4	(1,638,789)	19.0	(1,737,009)	18.9	(3,018,154)	19.9	(3,018,154)	19.9	(3,018,154)	19.9
0200 - Associated Payroll Costs	(991,940)		(916,829)		(986,793)		(1,810,904)		(1,810,904)		(1,810,904)	
0300 - Purchased Services	(341,964)		(255,000)		(349,175)		(333,055)		(333,055)		(333,055)	
0400 - Supplies & Materials	(302,565)		(483,367)		(512,352)		(1,289,657)		(1,289,657)		(1,289,657)	
0500 - Capital Outlay	(97,878)		(97,289)		(100,000)		(310,000)		(310,000)		(310,000)	
0600 - Other Objects	(184,598)		(186,786)		(204,372)		(247,637)		(247,637)		(247,637)	
0700 - Transfers	(615,048)		(2,226,482)		(734,795)		-		-		-	
115-INFORMATION TECHNOLOGY Total	(4,162,401)	19.4	(5,804,542)	19.0	(4,624,496)	18.9	(7,009,407)	19.9	(7,009,407)	19.9	(7,009,407)	19.9
205-Cascade Regional Inclusive Services												
0100 - Salaries	(960,322)	13.5	(1,056,880)	15.9	(1,237,059)	19.0	(1,339,516)	17.2	(1,339,516)	17.2	(1,339,516)	17.2
0200 - Associated Payroll Costs	(564,717)		(601,656)		(752,341)		(763,068)		(763,068)		(763,068)	
0300 - Purchased Services	(243,622)		(137,582)		(64,651)		(84,947)		(84,947)		(84,947)	
0400 - Supplies & Materials	(48,554)		(11,850)		(18,739)		(25,400)		(25,400)		(25,400)	
0600 - Other Objects	(102,617)		(101,318)		(116,075)		(145,233)		(145,233)		(145,233)	
0700 - Transfers	(129,916)		(102,960)		(106,702)		-		-		-	
205-Cascade Regional Inclusive Services Total	(2,049,748)	13.5	(2,012,246)	15.9	(2,295,567)	19.0	(2,358,164)	17.2	(2,358,164)	17.2	(2,358,164)	17.2
210-Special Education & Evaluation Services												
0100 - Salaries	(2,141,685)	32.3	(2,152,544)	31.0	(2,598,842)	34.6	(2,949,175)	39.9	(2,949,175)	39.9	(2,949,175)	39.9
0200 - Associated Payroll Costs	(1,291,704)		(1,245,947)		(1,538,889)		(1,704,884)		(1,704,884)		(1,704,884)	
0300 - Purchased Services	(98,546)		(154,853)		(194,392)		(873,454)		(873,454)		(873,454)	
0400 - Supplies & Materials	(199,835)		(71,815)		(99,939)		(89,278)		(89,278)		(89,278)	
0500 - Capital Outlay	-		(7,800)		-		-		-		-	
0600 - Other Objects	(210,834)		(204,637)		(251,362)		(313,059)		(313,059)		(313,059)	
0700 - Transfers	(2,141,811)		(2,035,937)		(2,278,672)		(1,300,000)		(1,300,000)		(1,300,000)	
210-Special Education & Evaluation Services Total	(6,084,415)	32.3	(5,873,533)	31.0	(6,962,096)	34.6	(7,229,850)	39.9	(7,229,850)	39.9	(7,229,850)	39.9

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
220-Strategic Partnerships & Student Support												
0100 - Salaries	\$ (39,270)	0.9	\$ (68,826)	0.7	\$ (63,316)	0.9	\$ (796,755)	10.5	\$ (796,755)	10.5	(796,755)	10.5
0200 - Associated Payroll Costs	(30,162)		(39,206)		(39,214)		(593,056)		(593,056)		(593,056)	
0300 - Purchased Services	(3,972)		(3,326)		(8,689)		(35,033)		(35,033)		(35,033)	
0400 - Supplies & Materials	(1,085)		(433)		(4,763)		(2,027)		(2,027)		(2,027)	
0600 - Other Objects	(4,273)		(6,261)		(6,495)		(92,430)		(92,430)		(92,430)	
0700 - Transfers	(1,155,881)		(1,135,091)		(1,383,495)							
220-Strategic Partnerships & Student Support Total	(1,234,643)	0.9	(1,253,143)	0.7	(1,505,972)	0.9	(1,519,300)	10.5	(1,519,300)	10.5	(1,519,300)	10.5
230-Early Intervention & Early Childhood Special E												
0100 - Salaries							(468,338)	6.5	(468,338)	6.5	(468,338)	6.5
0200 - Associated Payroll Costs							(284,025)		(284,025)		(284,025)	
0300 - Purchased Services							(11,800)		(11,800)		(11,800)	
0400 - Supplies & Materials							(66,000)		(66,000)		(66,000)	
0600 - Other Objects							(46,595)		(46,595)		(46,595)	
230-Early Intervention & Early Childhood Special E Total							(876,758)	6.5	(876,758)	6.5	(876,758)	6.5
240-Long Term Care & Treatment												
0700 - Transfers	(65,762)		(67,077)									
240-Long Term Care & Treatment Total	(65,762)		(67,077)									
Grand Total	\$ (19,576,582)	85.2	\$ (21,872,700)	87.3	\$ (30,146,138)	94.4	\$ (29,869,095)	117.9	\$ (29,869,095)	117.9	(29,869,095)	117.9

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 \$13,825,000 for the 2023-24 school year. Further details are contained in the following table:

2023-2024 PROPOSED TIER 1 SERVICES

Business/Administration

Business Information System- IV, Forecat 5	\$ (815,330)
Courier	(54,938)
TOTAL Business Administration	(870,268)

Student & Family Support

Home School	(30,687)
Student & Family Support Administration	(74,511)
TOTAL Student & Family Support	(105,198)

Special Education

Education Evaluation Center, K-12	(3,631,264)
Education Evaluation Center, Birth to 5	(876,758)
Education Evaluation, Audiology	(46,792)
Augmentative Communication	(616,024)
Occupational Therapists (OT)	(1,149,918)
Physical Therapists (PT)	(505,199)
Severe Disability Services	(243,898)
Severe Disability Transits	(1,300,000)
TOTAL Special Education	(8,369,854)

Technology & Information Systems

Student Information Systems & Relaed	(1,906,893)
Information Systems & Related	(454,685)
Network Services (WAN)	(1,671,314)
Synergy Special Education	(192,369)
Cyber Security	(254,419)
TOTAL Technology & Information Systems	(4,479,680)

TOTAL Tier 1 Services	\$ (13,825,000)
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After all Tier 1 services plus an operating contingency have been provided for, the remaining Tier 2 funds estimated at \$3,345,000 for 2023-2024, 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 2023-2024 is as follows:

District	2020	2021	2022	2023-24	
	ADMw	ADMw	ADMw	ADMw	2023-24 TIER 2
				AVERAGE	DISTRIBUTION
Alsea	443	960	1,118	840	1.9%
Central Linn	823	765	726	771	1.7%
Corvallis	7,770	7,482	7,436	7,563	17.1%
Greater Albany Public Schools	11,051	10,615	10,607	10,758	24.3%
Harrisburg	1,010	925	945	960	2.2%
Lebanon	4,908	4,420	4,647	4,658	10.5%
Lincoln County	7,032	6,449	6,554	6,679	15.1%
Monroe	493	507	515	505	1.1%
Philomath	1,936	1,787	1,847	1,857	4.2%
Santiam Canyon	5,173	5,607	3,825	4,869	11.0%
Scio	1,054	3,053	2,309	2,138	4.8%
Sweet Home	2,711	2,512	2,586	2,603	5.9%
TOTAL	44,404	45,082	43,115	44,200	100.0%

General Fund Resources: Resource Detail by Object

Object	BUDGET SUMMARY, ALL FUNDS					
	2021	2022	2023	2024	2024	2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
1111-Current Year's Taxes	\$ 8,141,698	\$ 8,516,913	\$ 8,741,099	\$ 9,301,889	\$ 9,301,889	\$ 9,301,889
1112-Prior Year's Taxes	194,644	196,468	250,000	214,577	214,577	214,577
1114-Pay in Lieu of Property Taxes	(3,358)	781	5,000	853	853	853
1190-Penalty & Interest on Taxes	32,368	29,923	20,000	32,681	32,681	32,681
1510-Interest on Investments	193,015	(118,539)	95,000	562,500	562,500	562,500
1960-Recovery Prior Years' Expenditures	1,705	2,235				
1980-Fees Charged to Grants	2,161,258	1,982,637	1,987,000	2,677,748	2,677,748	2,677,748
1990-Misc Revenue	18,187	42,305	10,000			
2199-HERT (Heavy Equipment Rental Tax)	584	248				
3101-SSF - General Support	11,021,472	9,869,350	10,304,516	9,600,000	9,600,000	9,600,000
3104-State Managed County Timber	76,069	161,021	10,000	100,000	100,000	100,000
5200-Interfund Transfers				2,107,348	2,107,348	2,107,348
5300-Sale-Comp Loss Fixed Assets	51,958	47,628	51,950			
5400-Res - Beginning Fund Balance	7,930,205	10,243,225	8,671,573	5,271,499	5,271,499	5,271,499
Grand Total	\$ 29,819,805	\$ 30,974,195	\$ 30,146,138	\$ 29,869,095	\$ 29,869,095	\$ 29,869,095

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

Object	BUDGET SUMMARY, ALL FUNDS					
	2021	2022	2023	2024	2024	2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
1000 - Revenue from Local Sources	\$ 4,914,073	\$ 5,256,798	\$ 5,443,389	\$ 5,028,587	\$ 5,028,587	\$ 5,028,587
2000 - Revenue from Intermediate Sources	88,554	56,076	112,501	75,967	75,967	75,967
3000 - Revenue from State Sources	14,269,310	11,140,470	17,043,372	16,487,526	16,487,526	16,487,526
4000 - Revenue from Federal Sources	4,963,510	5,364,956	9,274,427	4,293,935	4,293,935	4,293,935
5000 - Other Sources		11,128				
5200 - Interfund Transfers	500,000	250,000	350,000			
5400 - Res - Beginning Fund Balance	3,930,909	3,978,353	3,562,083	1,417,839	1,417,839	1,417,839
Grand Total	\$ 28,666,356	\$ 26,057,781	\$ 35,785,772	\$ 27,303,854	\$ 27,303,854	\$ 27,303,854

Special Revenue Fund Requirements: By Function

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
1000-INSTRUCTION	\$ (11,510,415)	76.5	\$ (10,655,607)	81.6	\$ (13,312,508)	97.9	\$ (14,803,583)	94.9	\$ (14,803,583)	94.9	\$ (14,803,583)	94.9
2000-SUPPORT SERVICES	(6,643,189)	20.0	(6,339,053)	18.5	(9,136,621)	16.0	(5,855,963)	13.3	(5,855,963)	13.3	(5,855,963)	13.3
4000-FACILITIES ACQUISITION & CONSTRUCTION					(2,031,315)							
5200-OTHER - TRANSFERS			(600,000)		(758,000)							
5300-OTHER - TRANSITS	(6,534,386)		(7,390,409)		(10,172,328)		(6,644,307)		(6,644,307)		(6,644,307)	
6000-CONTINGENCY					(275,000)							
7000-UNAPPROPRIATED					(100,000)							
Grand Total	\$ (24,687,990)	96.5	\$ (24,985,069)	100.1	\$ (35,785,772)	114.0	\$ (27,303,854)	108.3	\$ (27,303,854)	108.3	\$ (27,303,854)	108.3

Special Revenue Fund Requirements: By Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
0100 - Salaries	\$ (6,389,610)	96.5	\$ (6,974,610)	100.1	\$ (8,202,964)	114.0	\$ (8,257,110)	108.3	\$ (8,257,110)	108.3	\$ (8,257,110)	108.3
0200 - Associated Payroll Costs	(4,083,578)		(4,142,454)		(5,005,884)		(5,149,511)		(5,149,511)		(5,149,511)	
0300 - Purchased Services	(4,432,157)		(4,392,522)		(5,215,961)		(5,217,238)		(5,217,238)		(5,217,238)	
0400 - Supplies & Materials	(1,292,432)		(280,917)		(571,413)		(375,358)		(375,358)		(375,358)	
0500 - Capital Outlay	(641,592)		(47,402)		(3,697,700)		(161,053)		(161,053)		(161,053)	
0600 - Other Objects	(1,314,235)		(1,156,755)		(1,786,522)		(1,499,276)		(1,499,276)		(1,499,276)	
0700 - Transfers	(6,534,386)		(7,990,409)		(10,930,328)		(6,644,307)		(6,644,307)		(6,644,307)	
0800 - Other Use of Funds					(375,000)							
Grand Total	\$ (24,687,990)	96.5	\$ (24,985,069)	100.1	\$ (35,785,772)	114.0	\$ (27,303,854)	108.3	\$ (27,303,854)	108.3	\$ (27,303,854)	108.3

Special Revenue Fund Requirements: By Program

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
000-LBL ESD Cental Cost Center	\$ -		\$ (673,562)		\$ (992,617)		\$ -		\$ -		\$ -	
101-EXECUTIVE ADMINISTRATION	(288,503)	0.2	(715,930)	0.2	(950,000)	0.3	(796,000)	1.4	(796,000)	1.4	(796,000)	1.4
102-FACILITIES	(229,584)		(2,457)		(1,131,217)							
105-BUSINESS SERVICES	(216,411)	0.5	(1,601,646)	0.0	(4,592,838)	0.7						
110-HUMAN RESOURCES	(4,213)		(6,868)		(4,984)							
115-INFORMATION TECHNOLOGY	(286,903)		(400,000)		(1,320,433)							
205-Cascade Regional Inclusive Services	(3,621,111)	16.6	(2,466,434)	16.4	(3,322,711)	19.4	(4,236,081)	18.4	(4,236,081)	18.4	(4,236,081)	18.4
210-Special Education & Evaluation Services	(416,894)	3.0	(247,965)	1.2	(430,218)	2.7	(395,457)	1.7	(395,457)	1.7	(395,457)	1.7
220-Strategic Partnerships & Student Support	(6,208,455)	7.3	(5,995,607)	8.2	(7,696,386)	11.1	(6,796,038)	8.8	(6,796,038)	8.8	(6,796,038)	8.8
230-Early Intervention & Early Childhood Spec	(10,804,364)	51.9	(10,608,587)	58.7	(12,524,883)	64.0	(12,056,123)	61.7	(12,056,123)	61.7	(12,056,123)	61.7
240-Long Term Care & Treatment	(2,611,552)	17.0	(2,266,013)	15.4	(2,819,485)	15.8	(3,024,155)	16.2	(3,024,155)	16.2	(3,024,155)	16.2
Grand Total	\$ (24,687,990)	96.5	\$ (24,985,069)	100.1	\$ (35,785,772)	114.0	\$ (27,303,854)	108.3	\$ (27,303,854)	108.3	\$ (27,303,854)	108.3

Special Revenue Fund Requirements: By Function / Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
1000-INSTRUCTION												
0100 - Salaries	\$ (4,839,590)	76.5	\$ (5,356,408)	81.6	\$ (6,077,185)	97.9	\$ (6,998,735)	94.9	(6,998,735)	94.9	(6,998,735)	94.9
0200 - Associated Payroll Costs	(3,136,476)		(3,208,979)		(3,788,009)		(4,364,929)		(4,364,929)		(4,364,929)	
0300 - Purchased Services	(1,481,322)		(950,036)		(2,040,915)		(1,774,300)		(1,774,300)		(1,774,300)	
0400 - Supplies & Materials	(834,168)		(222,474)		(305,974)		(291,628)		(291,628)		(291,628)	
0500 - Capital Outlay	(279,818)		(47,402)		(10,003)		(161,053)		(161,053)		(161,053)	
0600 - Other Objects	(939,041)		(870,308)		(1,090,422)		(1,212,938)		(1,212,938)		(1,212,938)	
1000-INSTRUCTION Total	(11,510,415)	76.5	(10,655,607)	81.6	(13,312,508)	97.9	(14,803,583)	94.9	(14,803,583)	94.9	(14,803,583)	94.9
2000-SUPPORT SERVICES												
0100 - Salaries	(1,550,020)	20.0	(1,618,202)	18.5	(2,125,779)	16.0	(1,258,375)	13.3	(1,258,375)	13.3	(1,258,375)	13.3
0200 - Associated Payroll Costs	(947,102)		(933,475)		(1,217,875)		(784,582)		(784,582)		(784,582)	
0300 - Purchased Services	(2,950,835)		(3,442,486)		(3,175,046)		(3,442,938)		(3,442,938)		(3,442,938)	
0400 - Supplies & Materials	(458,264)		(58,443)		(265,439)		(83,730)		(83,730)		(83,730)	
0500 - Capital Outlay	(361,774)				(1,824,105)							
0600 - Other Objects	(375,194)		(286,447)		(528,377)		(286,339)		(286,339)		(286,339)	
2000-SUPPORT SERVICES Total	(6,643,189)	20.0	(6,339,053)	18.5	(9,136,621)	16.0	(5,855,963)	13.3	(5,855,963)	13.3	(5,855,963)	13.3
4000-FACILITIES ACQUISITION & CONSTRUCTION												
0500 - Capital Outlay					(1,863,592)							
0600 - Other Objects					(167,723)							
4000-FACILITIES ACQUISITION & CONSTRUCTION Total					(2,031,315)							
5200-OTHER - TRANSFERS												
0700 - Transfers			(600,000)		(758,000)							
5200-OTHER - TRANSFERS Total			(600,000)		(758,000)							
5300-OTHER - TRANSITS												
0700 - Transfers	(6,534,386)		(7,390,409)		(10,172,328)		(6,644,307)		(6,644,307)		(6,644,307)	
5300-OTHER - TRANSITS Total	(6,534,386)		(7,390,409)		(10,172,328)		(6,644,307)		(6,644,307)		(6,644,307)	
6000-CONTINGENCY												
0800 - Other Use of Funds					(275,000)							
6000-CONTINGENCY Total					(275,000)							
7000-UNAPPROPRIATED												
0800 - Other Use of Funds					(100,000)							
7000-UNAPPROPRIATED Total					(100,000)							
Grand Total	\$ (24,687,990)	96.5	\$ (24,985,069)	100.1	\$ (35,785,772)	114.0	\$ (27,303,854)	108.3	(27,303,854)	108.3	(27,303,854)	108.3

Special Revenue Fund Requirements: By Program / Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
000-LBL ESD Cental Cost Center												
0700 - Transfers	\$ -		\$ (673,562)		\$ (992,617)		\$ -		-		-	
000-LBL ESD Cental Cost Center Total			(673,562)		(992,617)							
101-EEXECUTIVE ADMINISTRATION												
0100 - Salaries	(16,553)	0.2	(25,798)	0.2	(30,421)	0.3	(173,068)	1.4	(173,068)	1.4	(173,068)	1.4
0200 - Associated Payroll Costs	(8,048)		(10,946)		(16,322)		(79,153)		(79,153)		(79,153)	
0300 - Purchased Services	(240,906)		(438,425)		(838,331)		(473,555)		(473,555)		(473,555)	
0400 - Supplies & Materials			(83)		(3,000)		(4,500)		(4,500)		(4,500)	
0600 - Other Objects	(22,996)		(40,678)		(61,926)		(65,725)		(65,725)		(65,725)	
0700 - Transfers			(200,000)									
101-EEXECUTIVE ADMINISTRATION Total	(288,503)	0.2	(715,930)	0.2	(950,000)	0.3	(796,000)	1.4	(796,000)	1.4	(796,000)	1.4
102-FACILITIES												
0300 - Purchased Services	(133,255)				(345,000)							
0400 - Supplies & Materials			(2,254)									
0500 - Capital Outlay	(89,666)				(526,418)							
0600 - Other Objects	(6,663)		(203)		(56,561)							
0700 - Transfers					(203,238)							
102-FACILITIES Total	(229,584)		(2,457)		(1,131,217)							
105-BUSINESS SERVICES												
0100 - Salaries	(26,937)	0.5	(133,000)	-	(54,163)	0.7						
0200 - Associated Payroll Costs	(36,014)		(67,461)		(32,288)							
0300 - Purchased Services	(307)		(480)		(1,006,240)							
0400 - Supplies & Materials	(92,026)		(647)		(115,447)							
0500 - Capital Outlay					(2,028,479)							
0600 - Other Objects	(12,370)		(58)		(188,221)							
0700 - Transfers	(48,757)		(1,400,000)		(1,168,000)							
105-BUSINESS SERVICES Total	(216,411)	0.5	(1,601,646)	-	(4,592,838)	0.7						
110-HUMAN RESOURCES												
0400 - Supplies & Materials	(4,213)		(6,868)		(4,984)							
110-HUMAN RESOURCES Total	(4,213)		(6,868)		(4,984)							
115-INFORMATION TECHNOLOGY												
0300 - Purchased Services					(114,698)							
0500 - Capital Outlay	(272,108)				(1,132,800)							
0600 - Other Objects	(14,795)		-		(72,935)							
0700 - Transfers			(400,000)									
115-INFORMATION TECHNOLOGY Total	(286,903)		(400,000)		(1,320,433)							
205-Cascade Regional Inclusive Services												
0100 - Salaries	(1,205,121)	16.6	(1,193,103)	16.4	(1,550,947)	19.4	(1,549,432)	18.4	(1,549,432)	18.4	(1,549,432)	18.4
0200 - Associated Payroll Costs	(747,815)		(684,247)		(906,864)		(974,790)		(974,790)		(974,790)	
0300 - Purchased Services	(313,479)		(120,042)		(273,899)		(89,926)		(89,926)		(89,926)	
0400 - Supplies & Materials	(202,585)		(7,641)		(55,672)		(83,128)		(83,128)		(83,128)	
0500 - Capital Outlay	(6,610)		(13,645)									
0600 - Other Objects	(220,219)		(171,009)		(252,501)		(242,716)		(242,716)		(242,716)	
0700 - Transfers	(925,282)		(276,747)		(282,828)		(1,296,089)		(1,296,089)		(1,296,089)	
205-Cascade Regional Inclusive Services Total	(3,621,111)	16.6	(2,466,434)	16.4	(3,322,711)	19.4	(4,236,081)	18.4	(4,236,081)	18.4	(4,236,081)	18.4
210-Special Education & Evaluation Services												
0100 - Salaries	(168,717)	3.0	(90,742)	1.2	(173,517)	2.7	(138,700)	1.7	(138,700)	1.7	(138,700)	1.7
0200 - Associated Payroll Costs	(110,339)		(51,057)		(113,674)		(84,015)		(84,015)		(84,015)	
0300 - Purchased Services	(45,020)		(48,059)		(52,484)		(44,539)		(44,539)		(44,539)	
0400 - Supplies & Materials	(22,399)		(553)		(16,357)		(10,550)		(10,550)		(10,550)	
0600 - Other Objects	(70,419)		(57,554)		(74,186)		(117,653)		(117,653)		(117,653)	
210-Special Education & Evaluation Services Total	(416,894)	3.0	(247,965)	1.2	(430,218)	2.7	(395,457)	1.7	(395,457)	1.7	(395,457)	1.7
220-Strategic Partnerships & Student Support												
0100 - Salaries	(671,123)	7.3	(730,920)	8.2	(1,081,061)	11.1	(837,114)	8.8	(837,114)	8.8	(837,114)	8.8
0200 - Associated Payroll Costs	(380,257)		(434,000)		(582,774)		(568,545)		(568,545)		(568,545)	
0300 - Purchased Services	(2,072,888)		(2,693,445)		(879,458)		(2,932,648)		(2,932,648)		(2,932,648)	
0400 - Supplies & Materials	(261,831)		(22,109)		(16,837)		(68,680)		(68,680)		(68,680)	
0600 - Other Objects	(86,621)		(74,212)		(106,256)		(89,051)		(89,051)		(89,051)	
0700 - Transfers	(2,735,735)		(2,040,921)		(4,655,000)		(2,300,000)		(2,300,000)		(2,300,000)	
0800 - Other Use of Funds					(375,000)							
220-Strategic Partnerships & Student Support Total	(6,208,455)	7.3	(5,995,607)	8.2	(7,696,386)	11.1	(6,796,038)	8.8	(6,796,038)	8.8	(6,796,038)	8.8

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
230-Early Intervention & Early Childhood Special E												
0100 - Salaries	\$ (3,105,795)	51.9	\$ (3,683,936)	58.7	\$ (4,049,167)	64.0	\$ (4,275,513)	61.7	\$ (4,275,513)	61.7	(4,275,513)	61.7
0200 - Associated Payroll Costs	(2,054,761)		(2,236,818)		(2,630,414)		(2,639,253)		(2,639,253)		(2,639,253)	
0300 - Purchased Services	(1,361,296)		(835,367)		(1,239,147)		(1,205,702)		(1,205,702)		(1,205,702)	
0400 - Supplies & Materials	(524,160)		(194,281)		(231,753)		(132,250)		(132,250)		(132,250)	
0500 - Capital Outlay	(273,208)		(33,757)		(10,003)		(10,308)		(10,308)		(10,308)	
0600 - Other Objects	(660,532)		(625,249)		(735,754)		(744,878)		(744,878)		(744,878)	
0700 - Transfers	(2,824,612)		(2,999,179)		(3,628,645)		(3,048,218)		(3,048,218)		(3,048,218)	
230-Early Intervention & Early Childhood Special E Tot	(10,804,364)	51.9	(10,608,587)	58.7	(12,524,883)	64.0	(12,056,123)	61.7	(12,056,123)	61.7	(12,056,123)	61.7
240-Long Term Care & Treatment												
0100 - Salaries	(1,195,364)	17.0	(1,117,111)	15.4	(1,263,688)	15.8	(1,283,283)	16.2	(1,283,283)	16.2	(1,283,283)	16.2
0200 - Associated Payroll Costs	(746,344)		(657,925)		(723,548)		(803,755)		(803,755)		(803,755)	
0300 - Purchased Services	(265,006)		(256,704)		(466,704)		(470,869)		(470,869)		(470,869)	
0400 - Supplies & Materials	(185,218)		(46,481)		(127,363)		(76,250)		(76,250)		(76,250)	
0500 - Capital Outlay							(150,745)		(150,745)		(150,745)	
0600 - Other Objects	(219,620)		(187,792)		(238,182)		(239,254)		(239,254)		(239,254)	
240-Long Term Care & Treatment Total	(2,611,552)	17.0	(2,266,013)	15.4	(2,819,485)	15.8	(3,024,155)	16.2	(3,024,155)	16.2	(3,024,155)	16.2
Grand Total	\$ (24,687,990)	96.5	\$ (24,985,069)	100.1	\$ (35,785,772)	114.0	\$ (27,303,854)	108.3	\$ (27,303,854)	108.3	(27,303,854)	108.3

Special Revenue Fund Requirements: Major Grants & Contracts

GRANT / CONTRACT	2024 PROPOSED RESOURCES
Early Childhood / Early Childhood Special Education	\$ 11,648,246
Regional Inclusive Services	3,496,119
Long-Term Care & Treatment	2,754,155
Statewide Education Initiatives Account	1,572,854
Elementary and Secondary School Emergency Relief	1,417,839
Other Grants & Contracts	1,414,641
OTHER SPECIAL REVENUE	2024 PROPOSED RESOURCES
Medicaid Administrative Claiming	\$ 5,000,000

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	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
5200-Interfund Transfers	\$ -	\$ 1,000,000	\$ 500,000			
5400-Res - Beginning Fund Balance			525,250	997,750	997,750	997,750
Grand Total	\$ -	\$ 1,000,000	\$ 1,025,250	\$ 997,750	\$ 997,750	\$ 997,750

Debt Service Fund Requirements: By Function

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
5100-OTHER - DEBT	\$ -		\$ (474,750)		\$ (471,200)		\$ (472,500)		\$ (472,500)		\$ (472,500)	
6000-CONTINGENCY					(554,050)		(525,250)		(525,250)		(525,250)	
Grand Total	\$ -		\$ (474,750)		\$ (1,025,250)		\$ (997,750)		\$ (997,750)		\$ (997,750)	

Debt Service Fund Requirements: By Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
0600 - Other Objects	\$ -		\$ (474,750)		\$ (471,200)		\$ (472,500)		\$ (472,500)		\$ (472,500)	
0800 - Other Use of Funds					(554,050)		(525,250)		(525,250)		(525,250)	
Grand Total	\$ -		\$ (474,750)		\$ (1,025,250)		\$ (997,750)		\$ (997,750)		\$ (997,750)	

Capital Projects Fund

The Capital Projects Fund includes resources and requirements related to acquisition, construction, or capital improvements to facilities. Proposed expenditures in 2024 are largely comprised of final payments related to the renovation of our main building at 905 4th Avenue in Albany, Oregon. Construction on that project is expected to complete during the summer of 2023 with full occupancy expected in the early fall.

Capital Projects Fund Resources: By Object

Object	2021	2022	2023	2024	2024	2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
1000 - Revenue from Local Sources	\$ 70,854	\$ 38,800	\$ -	\$ -	\$ -	\$ -
5200-Interfund Transfers	350,000	1,200,000	6,256,077			
5400-Res - Beginning Fund Balance	1,722,510	8,776,284	8,771,508	6,000,000	6,000,000	\$ 6,000,000
5100-Long Term Debt Finance	7,048,742					
Grand Total	\$ 9,192,106	\$ 10,015,084	\$ 15,027,585	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000

Capital Projects Fund Requirements: By Function

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
4000-FACILITIES ACQUISITION & 5200-OTHER - TRANSFERS	\$ (415,822)		\$ (994,394)		\$ (13,527,585)		\$ (4,000,000)		\$ (4,000,000)		\$ (4,000,000)	
6000-CONTINGENCY					(1,000,000)							
7000-UNAPPROPRIATED					(500,000)		(2,000,000)		(2,000,000)		(2,000,000)	
Grand Total	\$ (415,822)		\$ (994,394)		\$ (15,027,585)		\$ (6,000,000)		\$ (6,000,000)		\$ (6,000,000)	

Capital Projects Fund Requirements: By Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
0300 - Purchased Services	\$ (367,808)		\$ (950,914)		\$ (2,650,000)		\$ -		\$ -		\$ -	
0400 - Supplies & Materials	(29,286)				(1,010,000)							
0500 - Capital Outlay	(18,728)		(6,582)		(9,842,585)		(4,000,000)		(4,000,000)		(4,000,000)	
0600 - Other Objects			(36,898)		(25,000)							
0700 - Transfers					(1,000,000)							
0800 - Other Use of Funds					(500,000)		(2,000,000)		(2,000,000)		(2,000,000)	
Grand Total	\$ (415,822)		\$ (994,394)		\$ (15,027,585)		\$ (6,000,000)		\$ (6,000,000)		\$ (6,000,000)	

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					
	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
1000 - Revenue from Local Sources	\$ 4,070,872	\$ 4,265,698	\$ 4,584,537	\$ 5,544,610	\$ 5,544,610	\$ 5,544,610
4000 - Revenue from Federal Sources	37,987	39,197	25,000			
5200-Interfund Transfers	4,173,586	5,185,373	5,657,076			
5400-Res - Beginning Fund Balance	6,809,715	6,975,386	7,506,079	4,477,616	4,477,616	4,477,616
Grand Total	\$ 15,092,160	\$ 16,465,654	\$ 17,772,692	\$ 10,022,226	\$ 10,022,226	\$ 10,022,226

Internal Service Fund Requirements: By Function

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
1000-INSTRUCTION	\$ (336,146)	1.8	\$ (34,609)	0.0	\$ (258,000)		\$ (68,980)		\$ (68,980)		\$ (68,980)	
2000-SUPPORT SERVICES	(7,744,639)	43.3	(8,394,202)	42.9	(14,484,455)	50.1	(7,665,480)	24.2	(7,665,480)	24.2	(7,665,480)	24.2
5200-OTHER - TRANSFERS	(36,000)		(61,149)		(2,648,077)		(2,107,348)		(2,107,348)		(2,107,348)	
6000-CONTINGENCY					(382,160)		(65,238)		(65,238)		(65,238)	
7000-UNAPPROPRIATED							(115,179)		(115,179)		(115,179)	
Grand Total	\$ (8,116,785)	45.2	\$ (8,489,960)	42.9	\$ (17,772,692)	50.1	\$ (10,022,226)	24.2	\$ (10,022,226)	24.2	\$ (10,022,226)	24.2

Internal Service Fund Requirements: By Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
0100 - Salaries	\$ (3,194,445)	45.2	\$ (3,058,906)	42.9	\$ (4,223,306)	50.1	\$ (1,357,594)	24.2	\$ (1,357,594)	24.2	\$ (1,357,594)	24.2
0200 - Associated Payroll Costs	(1,895,279)		(1,728,151)		(3,269,637)		(778,263)		(778,263)		(778,263)	
0300 - Purchased Services	(1,739,185)		(1,706,285)		(4,389,627)		(4,094,048)		(4,094,048)		(4,094,048)	
0400 - Supplies & Materials	(885,818)		(1,594,609)		(2,176,996)		(976,684)		(976,684)		(976,684)	
0600 - Other Objects	(366,058)		(340,860)		(682,889)		(527,873)		(527,873)		(527,873)	
0700 - Transfers	(36,000)		(61,149)		(2,648,077)		(2,107,348)		(2,107,348)		(2,107,348)	
0800 - Other Use of Funds					(382,160)		(180,417)		(180,417)		(180,417)	
Grand Total	\$ (8,116,785)	45.2	\$ (8,489,960)	42.9	\$ (17,772,692)	50.1	\$ (10,022,226)	24.2	\$ (10,022,226)	24.2	\$ (10,022,226)	24.2

Internal Service Fund Requirements: By Program

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
000-LBL ESD Central Cost Center	\$ -		\$ -		\$ (1,158,721)		\$ -		\$ -		\$ -	
101-EXECUTIVE ADMINISTRATION	(1,489,247)	2.1	(1,505,381)	2.2	(3,294,922)	2.5	(5,017,380)	5.6	(5,017,380)	5.6	(5,017,380)	5.6
102-FACILITIES	(685)		(3,629)		(87,878)							
105-BUSINESS SERVICES	(1,496,352)	7.4	(1,400,497)	6.9	(3,076,728)	6.8	(2,630,083)	3.0	(2,630,083)	3.0	(2,630,083)	3.0
110-HUMAN RESOURCES	(832)		(873)		(2,100)							
115-INFORMATION TECHNOLOGY	(1,680,015)	9.3	(2,410,868)	9.0	(5,329,099)	12.5	(1,661,724)	10.5	(1,661,724)	10.5	(1,661,724)	10.5
205-Cascade Regional Inclusive Services	(444,179)	3.2	(442,017)	3.0	(802,959)	3.3	(480,898)	3.4	(480,898)	3.4	(480,898)	3.4
210-Special Education & Evaluation Services	(1,430,077)	9.0	(1,277,632)	7.7	(1,934,560)	11.5						
220-Strategic Partnerships & Student Support	(1,170,603)	11.7	(1,345,172)	13.4	(1,827,725)	13.5	(163,162)	1.7	(163,162)	1.7	(163,162)	1.7
230-Early Intervention & Early Childhood Spec	(336,097)	1.8	(34,609)	0.0	(258,000)							
240-Long Term Care & Treatment	(68,698)	0.7	(69,282)	0.7			(68,980)		(68,980)		(68,980)	
Grand Total	\$ (8,116,785)	45.2	\$ (8,489,960)	42.9	\$ (17,772,692)	50.1	\$ (10,022,226)	24.2	\$ (10,022,226)	24.2	\$ (10,022,226)	24.2

Internal Service Fund Requirements: By Function / Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
1000-INSTRUCTION												
0100 - Salaries	\$ (136,956)	1.8	\$ (257)	-	\$ (85,000)		\$ (38,500)		\$ (38,500)		(38,500)	
0200 - Associated Payroll Costs	(75,736)		(97)		(35,063)		(24,785)		(24,785)		(24,785)	
0300 - Purchased Services	(110,198)		(32,419)		(117,789)							
0400 - Supplies & Materials	(49)				(2,887)							
0600 - Other Objects	(13,207)		(1,836)		(17,261)		(5,696)		(5,696)		(5,696)	
1000-INSTRUCTION Total	(336,146)	1.8	(34,609)	-	(258,000)		(68,980)		(68,980)		(68,980)	
2000-SUPPORT SERVICES												
0100 - Salaries	(3,057,489)	43.3	(3,058,649)	42.9	(4,138,306)	50.1	(1,319,094)	24.2	(1,319,094)	24.2	(1,319,094)	24.2
0200 - Associated Payroll Costs	(1,819,543)		(1,728,054)		(3,234,574)		(753,479)		(753,479)		(753,479)	
0300 - Purchased Services	(1,628,987)		(1,673,866)		(4,271,838)		(4,094,048)		(4,094,048)		(4,094,048)	
0400 - Supplies & Materials	(885,769)		(1,594,609)		(2,174,109)		(976,684)		(976,684)		(976,684)	
0600 - Other Objects	(352,851)		(339,024)		(665,628)		(522,177)		(522,177)		(522,177)	
2000-SUPPORT SERVICES Total	(7,744,639)	43.3	(8,394,202)	42.9	(14,484,455)	50.1	(7,665,480)	24.2	(7,665,480)	24.2	(7,665,480)	24.2
5200-OTHER - TRANSFERS												
0700 - Transfers	(36,000)		(61,149)		(2,648,077)		(2,107,348)		(2,107,348)		(2,107,348)	
5200-OTHER - TRANSFERS Total	(36,000)		(61,149)		(2,648,077)		(2,107,348)		(2,107,348)		(2,107,348)	
6000-CONTINGENCY												
0800 - Other Use of Funds					(382,160)		(65,238)		(65,238)		(65,238)	
6000-CONTINGENCY Total					(382,160)		(65,238)		(65,238)		(65,238)	
7000-UNAPPROPRIATED												
0800 - Other Use of Funds							(115,179)		(115,179)		(115,179)	
7000-UNAPPROPRIATED Total							(115,179)		(115,179)		(115,179)	
Grand Total	\$ (8,116,785)	45.2	\$ (8,489,960)	42.9	\$ (17,772,692)	50.1	\$ (10,022,226)	24.2	\$ (10,022,226)	24.2	(10,022,226)	24.2

Internal Service Fund Requirements: By Program / Object

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
000-LBL ESD Cental Cost Center												
0300 - Purchased Services	\$ -		\$ -		\$ (951,721)		\$ -		\$ -		\$ -	
0800 - Other Use of Funds					(207,000)							
000-LBL ESD Cental Cost Center Total					(1,158,721)							
101-EXECUTIVE ADMINISTRATION												
0100 - Salaries	(208,126)	2.1	(240,669)	2.2	(273,793)	2.5	(522,026)	5.6	(522,026)	5.6	(522,026)	5.6
0200 - Associated Payroll Costs	(104,151)		(133,468)		(161,904)		(282,068)		(282,068)		(282,068)	
0300 - Purchased Services	(1,040,970)		(1,026,606)		(2,389,488)		(3,684,925)		(3,684,925)		(3,684,925)	
0400 - Supplies & Materials	(118,251)		(88,112)		(189,874)		(70,177)		(70,177)		(70,177)	
0600 - Other Objects	(17,749)		(16,526)		(59,537)		(277,766)		(277,766)		(277,766)	
0700 - Transfers					(45,166)							
0800 - Other Use of Funds					(175,160)		(180,417)		(180,417)		(180,417)	
101-EXECUTIVE ADMINISTRATION Total	(1,489,247)	2.1	(1,505,381)	2.2	(3,294,922)	2.5	(5,017,380)	5.6	(5,017,380)	5.6	(5,017,380)	5.6
102-FACILITIES												
0100 - Salaries					(9,650)							
0200 - Associated Payroll Costs					(3,981)							
0300 - Purchased Services					(36,904)							
0400 - Supplies & Materials	(685)		(3,629)		(33,983)							
0600 - Other Objects					(3,360)							
102-FACILITIES Total	(685)		(3,629)		(87,878)							
105-BUSINESS SERVICES												
0100 - Salaries	(514,898)	7.4	(495,275)	6.9	(573,880)	6.8	(247,798)	3.0	(247,798)	3.0	(247,798)	3.0
0200 - Associated Payroll Costs	(323,818)		(282,217)		(1,178,817)		(138,874)		(138,874)		(138,874)	
0300 - Purchased Services	(88,866)		(77,321)		(169,379)		(362,586)		(362,586)		(362,586)	
0400 - Supplies & Materials	(488,902)		(470,905)		(608,513)		(493,314)		(493,314)		(493,314)	
0600 - Other Objects	(79,868)		(74,779)		(195,967)		(73,668)		(73,668)		(73,668)	
0700 - Transfers					(350,172)		(1,313,843)		(1,313,843)		(1,313,843)	
105-BUSINESS SERVICES Total	(1,496,352)	7.4	(1,400,497)	6.9	(3,076,728)	6.8	(2,630,083)	3.0	(2,630,083)	3.0	(2,630,083)	3.0
110-HUMAN RESOURCES												
0400 - Supplies & Materials	(832)		(873)		(2,100)							
110-HUMAN RESOURCES Total	(832)		(873)		(2,100)							
115-INFORMATION TECHNOLOGY												
0100 - Salaries	(726,700)	9.3	(711,589)	9.0	(1,171,482)	12.5	(200,115)	10.5	(200,115)	10.5	(200,115)	10.5
0200 - Associated Payroll Costs	(419,619)		(393,306)		(649,856)		(97,079)		(97,079)		(97,079)	
0300 - Purchased Services	(180,622)		(192,885)		(492,321)		(36,832)		(36,832)		(36,832)	
0400 - Supplies & Materials	(262,414)		(1,023,005)		(1,291,096)		(412,943)		(412,943)		(412,943)	
0600 - Other Objects	(90,660)		(90,083)		(197,220)		(121,250)		(121,250)		(121,250)	
0700 - Transfers					(1,527,124)		(793,505)		(793,505)		(793,505)	
115-INFORMATION TECHNOLOGY Total	(1,680,015)	9.3	(2,410,868)	9.0	(5,329,099)	12.5	(1,661,724)	10.5	(1,661,724)	10.5	(1,661,724)	10.5
205-Cascade Regional Inclusive Services												
0100 - Salaries	(236,439)	3.2	(223,625)	3.0	(251,140)	3.3	(276,039)	3.4	(276,039)	3.4	(276,039)	3.4
0200 - Associated Payroll Costs	(134,494)		(122,962)		(145,218)		(157,552)		(157,552)		(157,552)	
0300 - Purchased Services	(43,474)		(54,586)		(27,360)		(7,600)		(7,600)		(7,600)	
0400 - Supplies & Materials	(6,112)		(824)		(10,916)							
0600 - Other Objects	(23,660)		(21,871)		(24,107)		(39,707)		(39,707)		(39,707)	
0700 - Transfers			(18,149)		(344,218)							
205-Cascade Regional Inclusive Services Total	(444,179)	3.2	(442,017)	3.0	(802,959)	3.3	(480,898)	3.4	(480,898)	3.4	(480,898)	3.4
210-Special Education & Evaluation Services												
0100 - Salaries	(691,720)	9.0	(590,104)	7.7	(985,440)	11.5						
0200 - Associated Payroll Costs	(389,112)		(310,943)		(538,743)							
0300 - Purchased Services	(232,644)		(264,003)		(147,350)							
0400 - Supplies & Materials	(6,516)		(4,110)		(18,421)							
0600 - Other Objects	(74,085)		(65,472)		(94,606)							
0700 - Transfers	(36,000)		(43,000)		(150,000)							
210-Special Education & Evaluation Services Total	(1,430,077)	9.0	(1,277,632)	7.7	(1,934,560)	11.5						

OBJECT	2021 ACTUAL		2022 ACTUAL		2023 BUDGET		2024 PROPOSED		2024 APPROVED		2024 ADOPTED	
	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT	FTE
220-Strategic Partnerships & Student Support												
0100 - Salaries	\$ (643,160)	11.7	\$ (759,116)	13.4	\$ (872,921)	13.5	\$ (73,115)	1.7	\$ (73,115)	1.7	\$ (73,115)	1.7
0200 - Associated Payroll Costs	(419,786)		(457,821)		(556,055)		(77,906)		(77,906)		(77,906)	
0300 - Purchased Services	(42,411)		(58,465)		(57,315)		(2,105)		(2,105)		(2,105)	
0400 - Supplies & Materials	(2,057)		(3,151)		(19,206)		(250)		(250)		(250)	
0600 - Other Objects	(63,189)		(66,619)		(90,831)		(9,786)		(9,786)		(9,786)	
0700 - Transfers					(231,397)							
220-Strategic Partnerships & Student Support Total	(1,170,603)	11.7	(1,345,172)	13.4	(1,827,725)	13.5	(163,162)	1.7	(163,162)	1.7	(163,162)	1.7
230-Early Intervention & Early Childhood Special E												
0100 - Salaries	(136,956)	1.8	(257)	-	(85,000)							
0200 - Associated Payroll Costs	(75,736)		(97)		(35,063)							
0300 - Purchased Services	(110,198)		(32,419)		(117,789)							
0400 - Supplies & Materials					(2,887)							
0600 - Other Objects	(13,207)		(1,836)		(17,261)							
230-Early Intervention & Early Childhood Special E Tot	(336,097)	1.8	(34,609)	-	(258,000)							
240-Long Term Care & Treatment												
0100 - Salaries	(36,446)	0.7	(38,271)	0.7			(38,500)		(38,500)		(38,500)	
0200 - Associated Payroll Costs	(28,563)		(27,337)				(24,785)		(24,785)		(24,785)	
0400 - Supplies & Materials	(49)											
0600 - Other Objects	(3,640)		(3,674)				(5,696)		(5,696)		(5,696)	
240-Long Term Care & Treatment Total	(68,698)	0.7	(69,282)	0.7			(68,980)		(68,980)		(68,980)	
Grand Total	\$ (8,116,785)	45.2	\$ (8,489,960)	42.9	\$ (17,772,692)	50.1	\$ (10,022,226)	24.2	\$ (10,022,226)	24.2	\$ (10,022,226)	24.2

Internal Service Fund Resources: Resource Detail by Object

Object	BUDGET SUMMARY, ALL FUNDS					
	2021 ACTUAL	2022 ACTUAL	2023 ADOPTED	2024 PROPOSED	2024 APPROVED	2024 ADOPTED
1920-Contrib - Donation Private Source	\$ -	\$ 26,260	\$ 31,000	\$ 40,000	\$ 40,000	\$ 40,000
1940-Service to Other Local Educ Agency	1,142,243	842,405	1,035,259	2,467,093	2,467,093	2,467,093
1941-Services Other Dist within State		5,450		1,123,500	1,123,500	1,123,500
1943-Service From Charter Schools	118,724	1,969	77,304			
1944-Rev From Non-Constituent Districts	1,637,132	2,099,608	1,889,604	1,853,017	1,853,017	1,853,017
1946-OAESD Program Administrator	136,689	226,123				
1960-Recovery Prior Years' Expenditures	(1,300)					
1970-Service Provided Other Funds	808,661	820,214	1,168,930			
1990-Misc Revenue	228,723	208,230	346,440	4,000	4,000	4,000
1991-Misc Revenue - Medicaid	-	-	6,000	7,000	7,000	7,000
1992-Cool School Tuition		35,439	30,000	50,000	50,000	50,000
4501-Medicaid, EI Services Birth to Age 3	7,525	4,835	10,000			
4502-Medicaid, ECSE Services Ages 3 to 5	30,462	34,362	15,000			
5200-Interfund Transfers	4,173,586	5,185,373	5,657,076			
5400-Res - Beginning Fund Balance	6,809,715	6,975,386	7,506,079	4,477,616	4,477,616	4,477,616
Grand Total	\$ 15,092,160	\$ 16,465,654	\$ 17,772,692	\$ 10,022,226	\$ 10,022,226	\$ 10,022,226

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 2023-24 budget year.

LINN COUNTY				
\$'s in millions				
	ASSESSED	CHANGE IN		
FISCAL YEAR	VALUE	ASSESSED	VALUE	% CHANGE
2018-19 Actual	\$ 9,837	\$ 379		3.86%
2019-20 Actual	10,262	425		4.14%
2020-21 Actual	10,804	543		5.02%
2021-22 Actual	11,744	940		8.00%
2022-23 Actual	12,394	650		5.24%
2023-24 Projected	13,045	651		5.25%

BENTON COUNTY				
\$'s in millions				
	ASSESSED	CHANGE IN		
FISCAL YEAR	VALUE	ASSESSED	VALUE	% CHANGE
2018-19 Actual	\$ 8,677	\$ 379		4.36%
2019-20 Actual	9,177	500		5.45%
2020-21 Actual	9,524	347		3.65%
2021-22 Actual	9,990	466		4.67%
2022-23 Actual	10,362	372		3.59%
2023-24 Projected	10,812	450		4.34%

LINCOLN COUNTY					
\$'s in millions					
FISCAL YEAR	ASSESSED		CHANGE IN		
	VALUE	VALUE	VALUE	% CHANGE	
2018-19 Actual	\$	7,932	\$	304	3.84%
2019-20 Actual		8,250		318	3.86%
2020-21 Actual		8,565		315	3.68%
2021-22 Actual		8,893		328	3.69%
2022-23 Actual		9,308		415	4.46%
2023-24 Projected		9,671		363	3.90%

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

	2020 FTE ACTUAL	2021 FTE ACTUAL	2022 FTE ADOPTED	2023 FTE PROPOSED
101-EXECUTIVE ADMINISTRATION				
0111-Licensed Salaries	-			
0112-Classified Salaries	1.7	1.7	1.8	3.8
0113-Administrators	3.2	4.1	5.0	5.0
0124-Temporary - Classified		0.2		
0125-Temporary Administrator	0.5	0.3		2.8
101-EXECUTIVE ADMINISTRATION Total	5.4	6.2	6.8	11.5
102-FACILITIES				
0112-Classified Salaries	4.5	5.2	5.5	4.4
0113-Administrators	0.3	0.3	0.3	
0124-Temporary - Classified		0.0		
102-FACILITIES Total	4.8	5.5	5.8	4.4
105-BUSINESS SERVICES				
0112-Classified Salaries	12.2	11.2	10.6	8.0
0113-Administrators	2.8	2.9	4.2	5.0
0124-Temporary - Classified		0.0		
105-BUSINESS SERVICES Total	15.0	14.2	14.8	13.0
110-HUMAN RESOURCES				
0112-Classified Salaries	3.0	2.5	3.0	3.0
0113-Administrators	1.0	1.0	1.0	2.0
0124-Temporary - Classified	-	0.6		
110-HUMAN RESOURCES Total	4.0	4.1	4.0	5.0
115-INFORMATION TECHNOLOGY				
0112-Classified Salaries	25.5	26.0	29.5	28.0
0113-Administrators	3.0	1.9	1.9	1.0
0124-Temporary - Classified	0.1	0.1		0.8
0125-Temporary Administrator				0.7
115-INFORMATION TECHNOLOGY Total	28.6	28.0	31.4	30.5

	2020 FTE ACTUAL	2021 FTE ACTUAL	2022 FTE ADOPTED	2023 FTE PROPOSED
205-Cascade Regional Inclusive Services				
0111-Licensed Salaries	27.5	29.2	36.6	32.2
0112-Classified Salaries	4.6	3.9	3.5	4.0
0113-Administrators	0.1	1.0	1.6	1.5
0123-Temporary - Licensed	0.3	1.2		1.2
0124-Temporary - Classified		0.0		0.2
0125-Temporary Administrator	0.8			
205-Cascade Regional Inclusive Services Total	33.4	35.3	41.7	39.0
210-Special Education & Evaluation Services				
0111-Licensed Salaries	33.7	31.6	40.5	28.8
0112-Classified Salaries	6.1	5.5	6.8	5.6
0113-Administrators	1.0	1.0	1.4	1.5
0123-Temporary - Licensed	0.9	0.9		4.9
0124-Temporary - Classified	2.7	0.9		0.8
210-Special Education & Evaluation Services Total	44.3	39.9	48.8	41.6
220-Strategic Partnerships & Student Support				
0111-Licensed Salaries	8.7	9.6	17.4	13.7
0112-Classified Salaries	5.1	4.4	5.4	0.7
0113-Administrators	3.1	3.9	2.6	5.1
0123-Temporary - Licensed	2.1	4.1		1.4
0125-Temporary Administrator	0.8	0.4		
220-Strategic Partnerships & Student Support Total	19.8	22.4	25.4	20.9
230-Early Intervention & Early Childhood Special E				
0111-Licensed Salaries	31.8	33.3	41.5	43.8
0112-Classified Salaries	19.3	21.0	19.6	20.2
0113-Administrators	2.0	3.0	3.0	4.0
0123-Temporary - Licensed	-	0.8		0.0
0124-Temporary - Classified	0.6	0.6		0.2
230-Early Intervention & Early Childhood Special E Total	53.7	58.7	64.0	68.2
240-Long Term Care & Treatment				
0111-Licensed Salaries	11.4	11.1	12.4	11.8
0112-Classified Salaries	5.0	3.9	2.4	3.3
0113-Administrators	1.4	1.0	1.0	1.0
0123-Temporary - Licensed	0.0			
0124-Temporary - Classified	0.0			0.2
240-Long Term Care & Treatment Total	17.7	16.1	15.8	16.2
Grand Total	226.8	230.2	258.4	250.4

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, 2023 to June 30, 2024. The meeting will take place on May 17, 2023 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, 2023 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>.

*** Proof of Publication ***

State of Oregon
ss)
County of Linn and Benton

LINN BENTON LINCOLN ESD
Accounts Payable
905 SE 4TH AV
ALBANY, OR 97321

ORDER NUMBER 153068

I, Monica Hampton, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 800 Lyon St. SW, Albany, OR, in the aforesaid county and state; that a copy is hereto Annexed, was published in the entire issue of said newspaper.

NOTICE OF BUDGET COMMITTEE MEETING

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A copy of the notice may also be found at <https://www.linnbenton.org>

#153068

PUB ISH 5/3/2023

Section: Public Notices
Category: 890 Public Notice
PUBLISHED ON: 05/03/2023

TOTAL AD COST: 319.28
FILED ON: 5/3/2023

Monica Hampton

Monica Hampton
Legal Clerk

Cyndi Rae Sprinkel-Hart

Subscribed and sworn to before me on May 3, 2023
Cyndi Rae Sprinkel-Hart, Notary



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**AFFIDAVIT OF PUBLICATION
News-Times, Newport, Oregon**

COUNTY OF LINCOLN


SS.

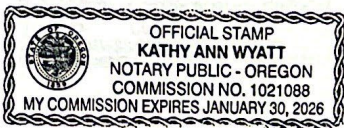
STATE OF OREGON

I, Nicole Orr, being duly sworn, depose and say that I am the legal clerk of The News Times, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at 831 NE Avery Street, Newport in the aforesaid county and state and that **BUDGET MEETING 10-05**; a printed copy of which is hereto annexed was published in the entire issue(s) of said newspaper for **1 week(s)** in the following issue(s): **5/5/2023**



Subscribed and sworn before me this **May 5, 2023**.


Kathy Ann Wyatt, Notary Public of Oregon
(My commission expires January 30, 2026)



Customer Ad Proof

138-60000878 LINN BENTON LINCOLN ESD

Order Nbr 153068

Publication	AlbanyCorvallis Paper		
Contact	LINN BENTON LINCOLN ESD	PO Number	
Address 1	905 SE 4TH AV	Rate	Legal Open
Address 2		Order Price	319.28
City St Zip	ALBANY OR 97321	Amount Paid	0.00
Phone	5418122600	Amount Due	319.28
Fax			
Section	Public Notices	Start/End Dates	05/03/2023 - 05/03/2023
SubSection		Insertions	1
Category	990 Public Notice	Size	54
Ad Key	153068-1	Salesperson(s)	09 LEGAL SALESPERSON
Keywords	NOTICE OF BUDGET COMMITTEE MEE	Taken By	Gracie Solano
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A copy of this notice may also be found at <https://www.lblesd.k12.or.us>.

#153068

PUBLISH 5/3/2023

Form ED-1: Notice of Budget Hearing

FORM OR ED-1

NOTICE OF BUDGET HEARING
Oregon Department of Revenue

A public meeting of the Linn Benton Lincoln Education Service District will be held on June 21, 2023 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, 2023 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 hours of 8:00 a.m. and 5:00 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.

Contact: Rocco Luiere, EFO

Telephone: 541-812-2762

Email: rocco.luiere@lblerd.k12.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	Last Year 2021-2022	This Year 2022-2023	Next Year 2023-2024
Beginning Fund Balance	29,973,248	29,036,493	18,164,704
Current Year Property Taxes, other than Local Option Taxes	8,744,085	9,016,099	9,550,000
Current Year Local Option Property Taxes	-	-	-
Other Revenue from Local Sources	11,469,934	12,119,926	13,813,445
Revenue from Intermediate Sources	56,324	112,501	75,967
Revenue from State Sources	21,170,841	27,357,888	26,187,526
Revenue from Federal Sources	5,404,153	9,299,427	4,293,935
Interfund Transfers	7,635,373	12,763,153	2,107,348
All Other Budget Resources	58,756	51,950	-
Total Resources	84,512,714	99,757,437	74,192,925

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	16,665,360	20,086,100	20,422,283
Other Associated Payroll Costs	9,673,661	12,837,090	12,455,588
Purchased Services	8,011,747	14,287,055	13,443,487
Supplies & Materials	3,198,578	5,454,964	3,696,127
Capital Outlay	159,073	13,640,285	4,471,053
Other Objects (except debt service & interfund transfers)	11,473,081	14,876,380	11,161,589
Debt Service*	-	471,200	472,500
Interfund Transfers*	7,635,373	12,763,153	2,107,348
Operating Contingency	-	3,241,210	2,390,488
Unappropriated Ending Fund Balance & Reserves	-	2,100,000	3,572,461
Total Requirements	56,816,873	99,757,437	74,192,925

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

1000 Instruction	10,922,623	13,725,515	15,156,691
FTE	83.2	98.9	96.7
2000 Support Services	28,099,324	40,425,131	38,549,129
FTE	147.0	159.5	153.6
3000 Enterprise & Community Service	-	-	-
FTE	0.0	0.0	0.0
4000 Facility Acquisition & Construction	994,394	15,558,900	4,000,000
FTE	0.0	0.0	0.0
5000 Other Uses	9,165,159	11,472,328	7,944,308
5100 Debt Service*	-	471,200	472,500
5200 Interfund Transfers*	7,635,373	12,763,153	2,107,348
6000 Contingency	-	3,241,210	2,390,488
7000 Unappropriated Ending Fund Balance	-	2,100,000	3,572,461
Total Requirements	56,816,873	99,757,437	74,192,925
Total FTE	230.2	258.4	250.4

* 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 is starting with a \$10.9 million decreased Beginning Fund Balance, mostly attributable to payments on the renovation of our main building at 905 4th Avenue SE in Albany. Interfund Transfers are expected to decrease by \$10.7 million primarily attributable to a change in where we are accounting for Tier 2 expenditures provided to our component districts. Federal Sources have decreased \$5.0 million due to a combination of decreased total federal grants at the ESD along with decreased value of the grants that are continuing. The ESD is projecting a \$9.2 million decrease in capital outlays, mostly attributed to the majority of our main building renovation costs being recorded in the 2022-23 school year. The \$10.7 million decrease in Interfund Transfers accounts for the majority of other changes in expenditures alongside of a \$3.7 million decrease in Other Objects and a \$1.8 million decrease in Supplies and Materials.

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	6,454,116	
Other Borrowings		
Total	6,454,116	-