

2022-2023



Adopted **BUDGET**

www.lblesd.k12.or.us

Linn Benton Lincoln ESD
905 4th Avenue SE
Albany, OR 97321



The ESD prohibits discrimination and harassment based on any basis protected by law, including by not limited to, an individual's actual or perceived race, color, religion, sex, sexual orientation, gender identity, gender expression, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, veteran status, or because of a perceived or actual association with any other persons within these protected classes.





This Meritorious Budget Award is presented to

LINN BENTON LINCOLN EDUCATION SERVICE DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021–2022.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'W. Edward Chabal', positioned above a horizontal line.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis', positioned above a horizontal line.

David J. Lewis
Executive Director

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The Executive Summary presents a comprehensive summary of the required information for each section of the budget that could be presented separately from the budget document and still present a complete representation of the entity.

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.

The document was prepared in the format necessary to meet the requirements of the Association of School Business Officials International (ASBO) Meritorious Budget Award Program. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operational guide, as a financial plan, and as a communications device.

We are pleased to present the 2022-2023 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 effecting 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 Vetor, Zone 5



Miriam Cummins, Zone 6



David Dunsdon, Zone 7

LBL Leadership

The Executive Leadership team at LBL consists of the Superintendent, Assistant Superintendent, Chief 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



Jackie Olsen
Chief Financial
Officer



Kate Marrone
Chief Human
Resource Officer



Francisco Zavala
Chief Information &
Technology Officer

LBL ESD Leadership Team

Rhonda Allen		Business & Facilities
Autumn Belloni		Early Intervention, Early Childhood Special Education
Angie Greenwood		Cascade Regional Inclusive Program
Nancy Griffith		Strategic Partnerships, Student & Family Support Services
Kimberly McCutcheon Gross	...	Early Intervention, Early Childhood Special Education
Debbie McPheeters		Early Intervention, Early Childhood Special Education
Laura Petschauer		Special Education & Evaluation Services
Tim Jones		Information & Technology Services
Kristina Wonderly		Strategic Partnerships, Student & Family Support Services
Cathy Wright		Long Term Care & Treatment Education

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.

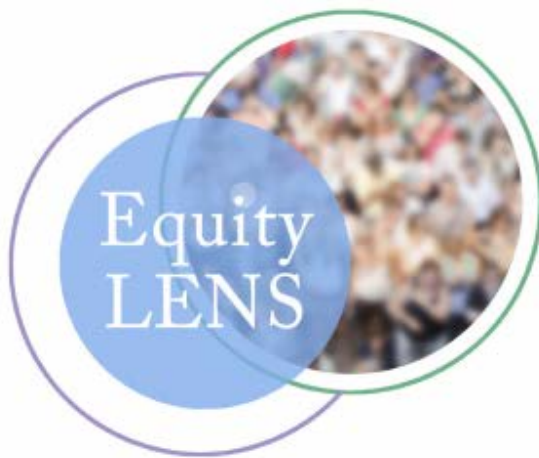
Vision

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 and 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.

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. 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.

The District begins its budgeting process by appointing Budget Committee members in early fall. Budget recommendations are developed by management through the spring, with the Budget Committee meeting and approving the 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. Expenditure appropriations may not legally be over expended, except in the case of grant receipts, which could not be reasonably estimated at the time the budget was adopted.

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	District	Term Expires
1	Richard Moore	Santiam Canyon	June 30, 2023
2	Sarah Faye	Monroe	June 30, 2022
3	Tina Baker	Corvallis	June 30, 2022
4	Sarah Finger McDonald	Corvallis	June 30, 2024
5	Nichole Piland	Lebanon	June 30, 2024
6	Michael Thomas	Greater Albany	June 30, 2024
7	Ron Beck	Lincoln County	June 30, 2023
At Large	Jim Gourley	Sweet Home	June 30, 2022

Adopted Budget Calendar

Wednesday, December 15, 2021	Board adopts Budget Calendar
Wednesday, December 15, 2021	Board fills by appointment all Budget Committee vacancies to three-year terms
Wednesday, April 27, 2022	Budget Committee Training Session
Wednesday, May 4, 2022	Publish Notice of Budget Committee Meeting (ORS 294.401(5)) (Not more than 30 days prior to the meeting)
Wednesday, May 18, 2022	Board Meeting, 5PM Budget Committee Meeting, 6PM: Elect presiding officer Receive budget message Review budget and gather input Consider citizen recommendations Announce subsequent budget committee meetings if needed
Wednesday, May 25, 2022	2 nd Budget Committee Meeting, 6PM (If needed) Review budget Consider citizen recommendations Announce subsequent budget committee meetings if needed
Wednesday, June 1, 2022	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 8, 2022	Board Meeting, 6PM Budget Hearing during the Board meeting, 6PM: Consider public testimony from budget hearing Adopt Budget Levy Taxes Appropriate the 2022-2023 Budget
Prior to July 14, 2022	Submit Notice of Property Taxes to County Assessor

Superintendent's Budget Message

Dear Budget Committee Members and LBL Community,

I submit for your consideration the proposed budget for the Linn Benton Lincoln Education Service District for the fiscal year beginning July 1, 2022 and ending June 30, 2023. 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.

This second full year of the pandemic has brought us continued challenges. In such a time, our accomplishments are worth noting and celebrating:

- Addition of an Equity and Inclusion facilitator who has launched affinity spaces, provided training, and participation in numerous district and community groups and committees
- Increased our program improvement and instructional supports to districts through 1:1 coaching and job-a-like mentoring
- Addition of a Security Engineer and Cyber Safety service for our agency and districts
- A shift in our regional advisor support to districts from COVID protocols and school re-opening to district improvement
- Implemented a streamlined, bilingual referral process to make it simpler for our districts to request services for their students
- Allocation of ESSER Funds to improve HVAC and windows in our remodel to provide better building systems that support employee health
- Using survey and norm-referenced tools to measure and plan improvements in employee and customer satisfaction
- Completion of a full student information audit, selection of a new system, and beginning transition
- Partnered with Lincoln County School District to expand and improve the Newport Early Childhood Special Education site
- Keeping our capital improvement project in alignment with our drivers, notably to provide a more welcoming environment for students and families, while making necessary adjustments to keep the scope of the project in alignment with our resources as inflation and work shortages continue to escalate
- Improved processes for staff onboarding and travel procedures
- Updated our Internal Controls and received the Meritorious Budget Award
- The Legislature and Oregon Department of Education appreciate the effectiveness of ESDs and have been using ESDs to carry out state-wide initiatives and oversee the transit of services and funds

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

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

Student and Family Support Services – Behavior Consultants, Attendance Services, Family Support Liaisons, Youth Transition Program, Positive Behavior Intervention Supports, Home School Registration, Transition Network Facilitation, and Administrative Medicaid Support

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

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

Strategic Partnerships – Student Success Act and Behavior Systems Development

The 2022-2023 proposed budget presented to you herein has been built on the K-12 funding projections provided by the Oregon Department of Education for the second year of the 2021-2023 biennium, with a \$9.3 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 the State of Oregon's adopted budget for the 2021-2023 biennium. 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 2022-2023 fiscal year, allocates a total State School Fund payment of \$10,304,516. The estimate is based on of the ADMw (average daily membership weighted) in the three county region of 43,828.32.

One unknown factor at the time of budget development is the impact of Senate Bill (SB) 743, which limits the amount of ADMw a district may be paid for if they have an online charter school that decreases in enrollment by greater than 10%. This legislative change is only in effect for fiscal years 2021-2022 and 2022-2023. SB743 had a negative impact in our region in fiscal year 2021-2022 resulting in a decrease in the State School Fund of approximately \$1,000,000. The Oregon Department of Education will release the impact of SB743 for fiscal year 2022-2023 in March of 2023.

In the Special Revenue Fund, full funding for all grants have been included. For the biennium grants, the state has already allocated the state general fund dollars for 2022-2023, but has yet to allocate the federal funds for the second year of the biennium. LBL has included a 2% increase in federal funds for these grants for the 2022-2023 fiscal year.

In addition, LBL was notified that two of our large grants will be receiving ESSER III funding.

New items in the budget this year include:

- ESSER (Elementary and Secondary School Emergency Relief) III funds that were allocated through the American Rescue Plan (ARP) Act of 2021 will be allocated to Early Intervention, Early Childhood Special Education and Regional Inclusive Services. Funds will be appropriated in the Special Revenue Fund. There are many rules and regulations in how and when these funds can be used. We anticipate ESSER III funds ending in 2024.
- Funding to support the Oregon Department of Education's Aligning for Student Success initiative. Funding has been allocated to ESD's to support districts in programs such as High School Success, Every Day Matters, and other funding to support regional training, coordination, and alignment for continuous improvement efforts.

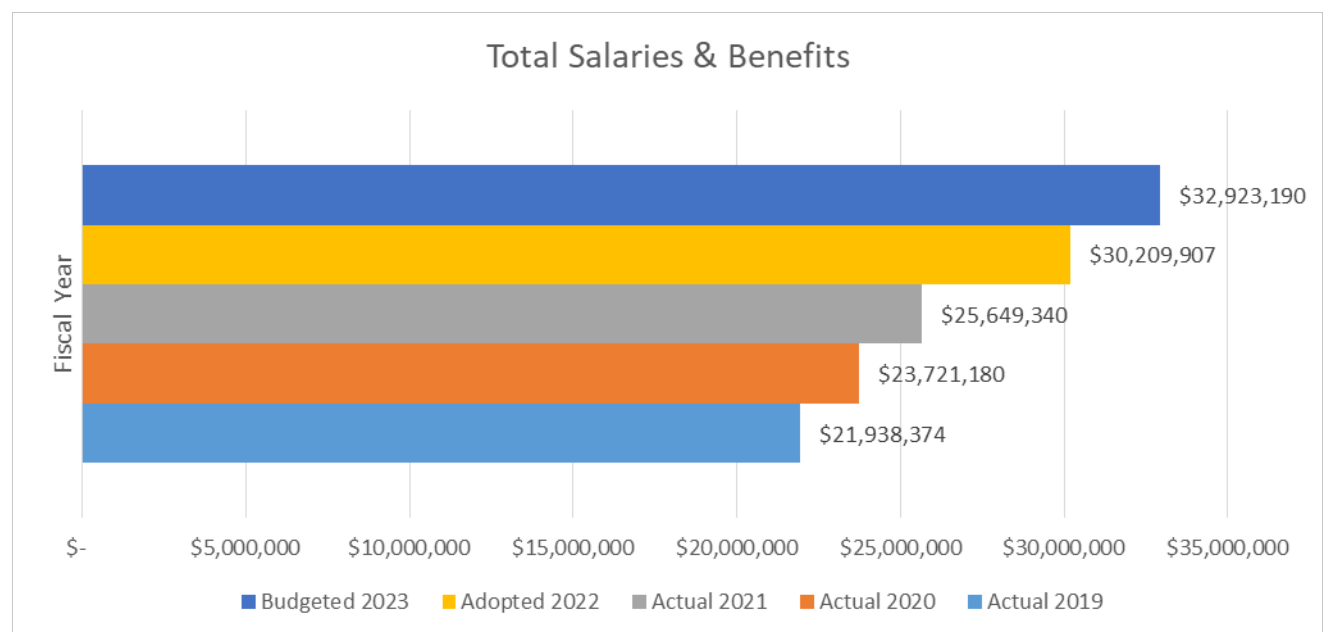
Budget adjustments may need to be completed for the 2022-2023 fiscal year once final grant agreements are received. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Changes to budgets less than 10% increase in an appropriation category compared to the adopted budget may be approved by the Board of Directors with a resolution at a regular meeting. Changes to a budget 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 by the use of 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 \$32,923,190 or 33.0% of the total budget and is the single biggest expense incurred by the district. LBL uses different strategies to determine staffing and resources. In the General Fund, Tier 1 services are voted on and approved by component districts. With no new 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.

Fluctuation in staffing does occur in the Internal Service Fund. These are services that are sold to districts and other agencies across the state. Staffing allocations are dependent on the services purchased by districts.

Fund	Adopted FTE 2022	Budgeted FTE 2023
General Fund	92.93	94.35
Special Revenue Fund	102.76	113.99
Internal Service Fund	47.83	50.10
Total FTE:	243.52	258.44



The 2022-2023 budget roll-up costs include the following assumptions:

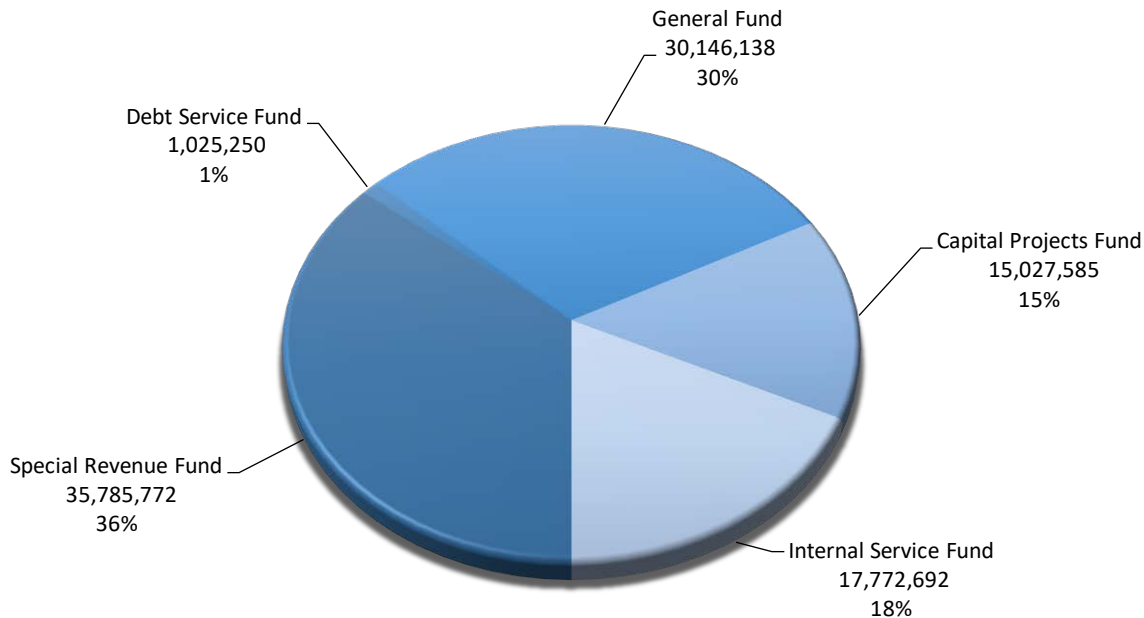
- COLA of 3.0% for Licensed staff (currently in negotiations)
- COLA of 3.0% for all Classified and Administrative staff
- Steps for those employees that are not at the top of the salary schedule
- Insurance increase of \$25/month for all employee groups
- No change in the Public Employee Retirement System (PERS) retirement rates

Public Employee Retirement System Retirements Rates

PERS Contribution Rates						
	2017-2019 Biennium		2019-2021 Biennium		2021-2023 Biennium	
	Tier 1/Tier 2	OPSRP	Tier 1/Tier 2	OPSRP	Tier 1/Tier 2	OPSRP
Total Net Contribution Rate (%)	27.20%	21.87%	32.03%	26.58%	26.83%	23.72%

Budget at a Glance

The 2022-2023 budget totals \$99,757,437. This is an increase of \$12,425,053 when compared to the 2021-2022 adopted budget. The largest addition to the budget has been to the Capital Projects Fund where additional transfers from other funds will be recorded to support the current remodel project.



The General Fund represents 30% of the total budget and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources; local property taxes and the State School Fund (primarily funded through Oregon's state income tax).

The Special Revenue Fund represents 36% of the total budget and accounts for the state grants and contracts with the Oregon Department of Education.

The Debt Service Fund represents 1% of the total budget and accounts for the principal and interest payments needed to pay for the 2021 Full Faith and Credit Obligation (FFCO) Bond.

The Capital Projects Fund represents 15% of the total budget and accounts for large investments and or projects completed to buildings. Revenue is generated from a transfer from the general fund each year.

The Internal Service Fund represents 18% of the total budget and accounts for Tier 2 services and other services sold to component districts and other districts across the State of Oregon.

Budget Summary by Fund: All Funds

Total revenue and expenditures budgeted for all funds have increased by \$12,425,053 from 2021-2022 to 2022-2023. The increase is mainly due to the increase in the Capital Projects Fund. LBL will be transferring reserves from other funds to support the current remodel project of the main ESD building and the anticipated budget for future years will be decreasing.

Adopted Budget Summary, All Funds					
	2019	2020	2021	2022	2023
General Fund	\$ 23,798,109	\$ 26,035,555	\$ 26,716,257	\$ 29,142,016	\$ 30,146,138
Special Revenue Fund	24,747,330	23,023,092	28,343,623	31,228,362	35,785,772
Debt Service Fund	-	-	-	1,000,000	1,025,250
Capital Projects Fund	1,670,000	1,770,000	1,821,950	9,380,709	15,027,585
Internal Service Fund	19,040,112	14,470,817	16,747,963	16,581,297	17,772,692
Total	\$ 69,255,551	\$ 65,299,464	\$ 73,629,793	\$ 87,332,384	\$ 99,757,437

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 2022-2023 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.

Actual 2020	Actual 2021	Adopted 2022	Resources by Object	Budgeted 2023	
\$	\$	\$		\$	%
17,916,354	19,795,318	21,217,660	1000 - Revenue from Local Sources	21,136,025	21.2%
69,633	89,138	87,700	2000 - Revenue From Intermediate Sources	112,501	0.1%
19,211,667	25,366,852	25,520,068	3000 - Revenue From State Sources	27,357,888	27.4%
2,853,698	5,001,496	6,659,319	4000 - Revenue From Federal Sources	9,299,427	9.3%
25,204,578	32,517,627	33,847,637	5000 - Revenue From Other Sources	41,851,596	42.0%
65,255,930	82,770,431	87,332,384	Total:	99,757,437	100%

Requirements by Object: All Funds

Actual 2020	Actual 2021	Adopted 2022		Requirements by Object	Budgeted 2023		% of Total Budget
\$	\$	\$	FTE		\$	FTE	% Total
14,683,216	15,816,945	18,478,316	243.52	0100 - Salaries	20,086,100	258.44	20.13
9,037,964	9,832,395	11,731,591		0200 - Associated Payroll Costs	12,837,090		12.87
3,888,943	7,612,097	11,359,333		0300 - Purchased Services	14,287,055		14.32
2,149,871	3,510,067	5,318,739		0400 - Supplies and Materials	5,454,964		5.47
310,522	758,199	8,509,786		0500 - Capital Outlay	13,640,285		13.67
1,951,548	2,409,506	3,554,229		0600 - Other Objects	3,875,252		3.88
12,840,524	12,857,973	19,358,970		0700 - Transfers	24,235,481		24.29
-	-	9,021,420		0800 - Other Uses of Funds	5,341,210		5.35
44,862,589	52,797,183	87,332,384	243.52	Total:	99,757,437	258.44	100.00

Salaries and benefits combined total \$32,923,190 and represent 33% of the total budget. While increases in staffing grow moderately, there are areas in the budget where strategic investments in staffing have been made to help LBL achieve our goals.

In the Special Revenue Fund, all positions that have been adjusted (additions or reductions) are directly related to anticipated changes in grants such as the Statewide Education Initiatives Account, Early Intervention/Early Childhood Special Education, Regional Inclusive Services, and Long Term Care and Treatment. In the Internal Service Fund, changes in FTE have been made based on anticipated changes in purchased services to districts.

Purchased services, supplies and materials, and capital outlay are used to purchase services, materials and items that are consumed and to account for larger expenditures for the acquisition of fixed assets.

Other Objects include dues, fees and indirect. For LBL this category usually refers to indirect fees that are applied to each service. LBL has three separate indirect rates that are applied to services. The indirect rate for services to component districts is 5.6%, services to non-component districts are charged 7.6%, and LBL uses the state approved indirect rate of 9.0% for all grants and contracts.

Transfers are made from the General Fund to the Internal Service Fund in order to support the expenditures of Tier 2 services. Other transfers from the General Fund are used for the following purposes:

- Special Revenue Fund to support Vehicle Replacement and Technology Replacement
- Debt Service Fund to support bond payments
- Capital Projects Fund to support large repairs and upgrades to the facilities

Funds	Transfers Out	Transfers In
General Fund	\$ 8,357,076	\$ -
Special Revenue Fund	758,000	350,000
Debt Service Fund	-	500,000
Capital Projects Fund	1,000,000	6,256,077
Internal Service Fund	2,648,077	5,657,076
Totals	\$ 12,763,153	\$ 12,763,153

Other uses of funds are used to budget the contingency and unappropriated fund balances.

Budget Summary by Fund

FUND	Adopted 2022	Adopted FTE 2022	Budgeted 2023	Budgeted FTE 2023
100 - General Fund	\$ 29,142,016	92.94	\$ 30,146,138	94.35
200 - Special Revenue Fund	28,343,623	100.75	35,785,772	113.99
300 - Debt Service Fund	1,000,000		1,025,250	
400 - Capital Projects Fund	9,380,709		15,027,585	
600 - Internal Service Fund	16,747,963	49.81	17,772,692	50.10
Totals	\$ 84,614,311	243.49	\$ 99,757,437	258.44

Budget Forecast: All Funds

All Fund Projections								
	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Budgeted 2023	Projected 2024	Projected 2025	Projected 2026
RESOURCES								
Local	\$ 13,522,154	\$ 17,916,354	\$ 19,795,318	\$ 21,217,660	\$ 21,136,025	\$ 21,634,783	\$ 22,151,858	\$ 22,687,967
County	77,480	69,633	89,138	87,700	112,501	112,501	112,501	112,501
State	19,967,119	19,211,667	25,366,852	25,520,068	27,357,888	27,905,046	28,463,147	29,032,410
Federal	7,879,542	2,853,698	5,001,496	6,659,319	9,299,427	9,299,427	9,299,427	9,299,427
Other	28,144,747	25,204,578	32,517,627	33,847,637	41,851,596	26,479,244	25,479,244	24,979,244
TOTALS	\$ 69,591,042	\$ 65,255,930	\$ 82,770,431	\$ 87,332,384	\$ 99,757,437	\$ 85,431,001	\$ 85,506,176	\$ 86,111,548
REQUIREMENTS								
Salaries	\$ 14,089,900	\$ 14,683,216	\$ 15,816,945	\$ 18,478,316	\$ 20,086,100	\$ 20,611,696	\$ 21,389,155	\$ 22,197,712
Benefits	7,848,475	9,037,964	9,832,395	11,731,591	12,837,090	13,284,447	13,650,893	14,115,840
Purchased Services	5,288,158	3,888,943	7,612,097	11,359,333	14,287,055	12,144,709	11,831,430	11,597,631
Supplies and Materials	2,218,768	2,149,871	3,510,067	5,318,739	5,454,964	4,875,681	4,705,338	4,624,620
Capital Outlay	730,216	310,522	758,199	8,509,786	13,640,285	5,780,671	5,125,703	4,702,740
Transfers	17,799,624	12,840,524	12,857,973	19,358,970	24,235,481	19,868,873	19,952,328	20,019,056
Other	1,946,537	1,951,548	2,409,505	12,575,649	9,216,462	8,864,923	8,851,329	8,853,949
TOTALS	\$ 49,921,678	\$ 44,862,589	\$ 52,797,183	\$ 87,332,384	\$ 99,757,437	\$ 85,431,000	\$ 85,506,176	\$ 86,111,548

The Oregon Economic and Revenue Forecast provides information to planners and policy makers in state agencies and private organizations for use in their decision making processes. The Oregon Economic and Revenue Forecast opens the revenue forecasting process to public review. It is the basis for much of the budgeting in state government. The forecast reports are issued on a quarterly basis.

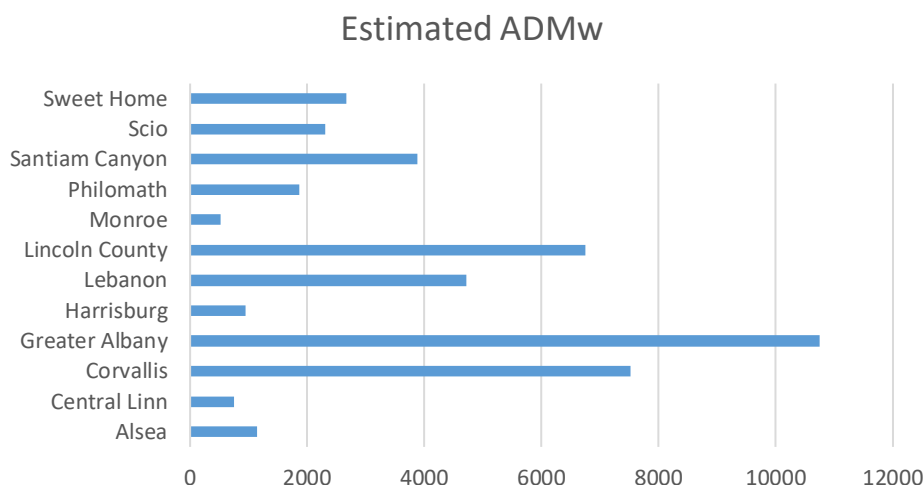
The 2022 Economic and Revenue Forecast has shown growth. Many factors are playing a part in maintaining strong revenue collections, but there are two main reasons that stand out. The first is the unprecedented amount of federal aid has translated into additional Oregon tax liability. Second, unlike previous recessions, asset markets have continued to gain value and corporate income has held steady. This will have a significant role in developing the 2023-2025 biennium budget for the State of Oregon.

Moderate state economic growth was used in developing revenue projections for connected to state school fund revenue. LBL anticipates an increase in 2022-2023 while a large facility project is completed and then a decrease in the following years.

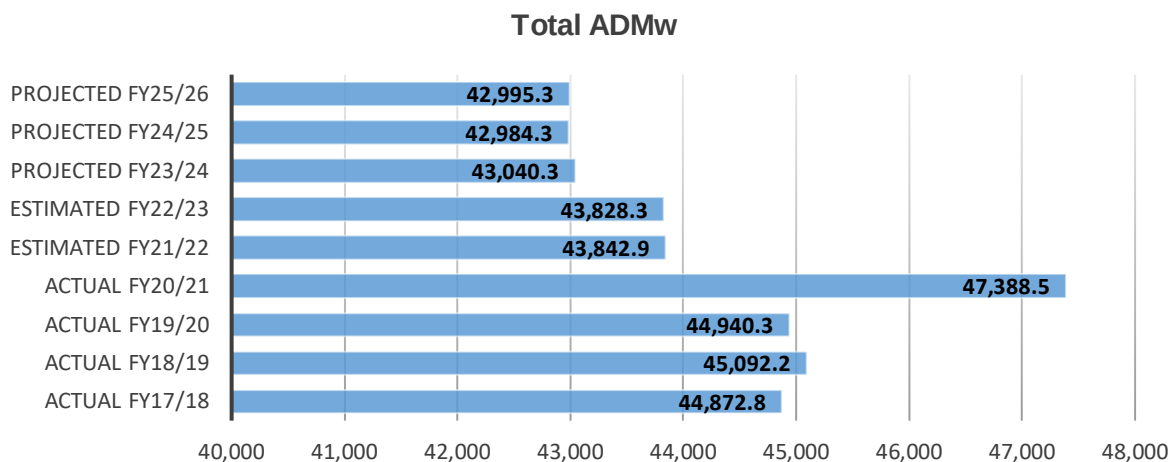
Student Enrollment

Funding is determined by the enrollment of students in the twelve component districts. ESD's are unique in that revenue projections are not submitted to the Oregon Department of Education but instead receive funding based off of enrollment projections of component districts.

Below shows the variation in size of the twelve districts in Linn, Benton, and Lincoln counties based on estimated Average Daily Membership weighted (ADMw) data for fiscal year 2022-2023.



As a region, ADMw has remained fairly steady for a number of years. In FY2021, LBL saw a large increase in online charter school enrollment due to the pandemic and since then, ADMw has been declining. LBL is unique in that three of our districts have a large online charter school. Students from across the state enroll in these programs and generate revenue in the same way that a student living in one of our three counties would. From fiscal year 2020-2021 to 2021-2022, the enrollment in the online charters decreased by almost 2,000 students. While it is not anticipated that the LBL region will lose another 2,000, the majority of our districts are anticipating declining enrollment. With many unknown factors, LBL's budget reflects a decrease in enrollment.



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 three previous years, the current year based on actual values as of July 1, and projected values for the next four years. A summary for all counties is also included. To calculate projected growth in assessed value, LBL uses an average of the past 5 years of actual data for all counties. Based on data from fiscal years 2017-2018 through 2021-2022, projections for growth in assessed values for each county is calculated at 4.48%.

Linn County			
Fiscal Year	Assessed Value	Change in Assessed Value	%
2018-2019 Actual	9,836,637,140	379,300,546	3.86%
2019-2020 Actual	10,261,687,600	425,050,460	4.14%
2020-2021 Actual	10,804,472,436	542,784,836	5.02%
2021-2022 Actual	11,744,039,973	939,567,537	8.00%
2022-2023 Projected	12,213,801,572	469,761,599	4.48%
2023-2024 Projected	12,702,353,635	488,552,063	4.48%
2024-2025 Projected	13,210,447,780	508,094,145	4.48%
2025-2026 Projected	13,738,865,691	528,417,911	4.48%

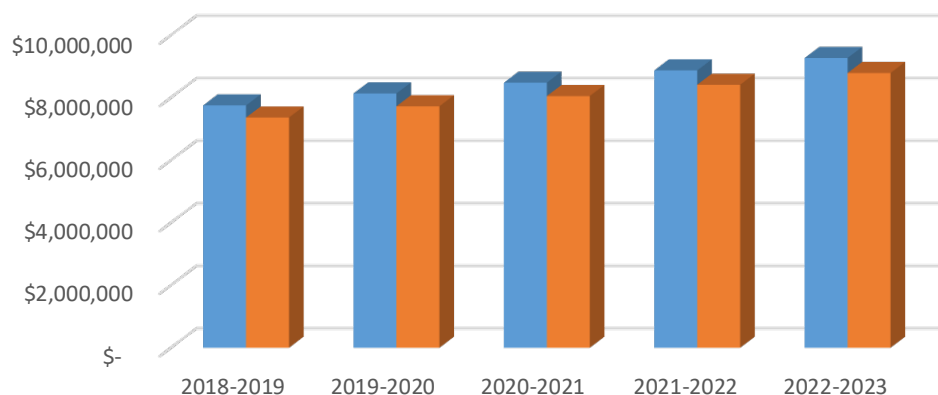
Benton County			
Fiscal Year	Assessed Value	Change in Assessed Value	%
2018-2019 Actual	8,676,567,111	378,636,223	4.36%
2019-2020 Actual	9,176,694,301	500,127,190	5.45%
2020-2021 Actual	9,524,005,020	347,310,719	3.65%
2021-2022 Actual	9,990,463,607	466,458,587	4.67%
2022-2023 Projected	10,390,082,151	399,618,544	4.48%
2023-2024 Projected	10,805,685,437	415,603,286	4.48%
2024-2025 Projected	11,237,912,855	432,227,417	4.48%
2025-2026 Projected	11,687,429,369	449,516,514	4.48%

Lincoln County			
Fiscal Year	Assessed Value	Change in Assessed Value	%
2018-2019 Actual	7,931,629,048	304,436,630	3.84%
2019-2020 Actual	8,249,852,878	318,223,830	3.86%
2020-2021 Actual	8,564,974,430	315,121,552	3.68%
2021-2022 Actual	8,892,763,888	327,789,458	3.69%
2022-2023 Projected	9,248,474,444	355,710,556	4.48%
2023-2024 Projected	9,618,413,421	369,938,978	4.48%
2024-2025 Projected	10,003,149,958	384,736,537	4.48%
2025-2026 Projected	10,403,275,956	400,125,998	4.48%

Total Counties Assessed Value			
Fiscal Year	Assessed Value	Change in Assessed Value	%
2018-2019 Actual	26,444,833,299	1,062,373,399	4.02%
2019-2020 Actual	27,688,234,779	1,243,401,480	4.49%
2020-2021 Actual	28,893,451,886	1,205,217,107	4.17%
2021-2022 Actual	30,627,267,468	1,733,815,582	5.66%
2022-2023 Projected	31,852,358,167	1,225,090,699	4.48%
2023-2024 Projected	33,126,452,493	1,274,094,327	4.48%
2024-2025 Projected	34,451,510,593	1,325,058,100	4.48%
2025-2026 Projected	35,829,571,017	1,378,060,424	4.48%

For LBL, property tax collection rates for Linn, Benton, and Lincoln Counties average 94.9% over the past five fiscal years and are projected to remain steady this year.

Property Tax Levied vs. Collections



Staffing Changes

Across all funds, there has been a reclassifications in some types of positions. The move has recoded some classified position as licensed positions. Overall, our staffing is higher than the previous year. Staffing change within the proposed budget are as follows:

General Fund

- Administrative Services: Reduction of support personnel.
- Special Education: Addition of augmentative communication specialist. Addition of administrator, split between two programs.
- Technology & Information Services: Reduction in web services staff.

Special Revenue Fund

- Administrative Services: Addition of staff for new Every Day Matters grant.
- Administrative Services: Addition of staff in Statewide Education Initiatives Account to meet requirements of the grant in support of component districts.
- Early Intervention/Early Childhood Special Education: Addition of licensed and classified instructional staff.
- Long Term Care & Treatment: Addition of a licensed staff member to support Art and general classroom needs. Reduction in classroom support personnel.
- Regional Inclusive Services: Addition of administrator, split between two programs.

Internal Service Fund

- Administrative Services: Reduction of staff to support changes in district purchased services.
- Business Services: Reduction of staff to support changes in district purchased services.
- Special Education: Addition of school psychologists due to changes in district purchased services.
- Student and Family Support Services: Addition in family support liaisons and attendance services due to changes in district purchased services.
- Technology & Information Services: Addition of network position to support the transition to Synergy.

Staffing over the Years

	Actual FTE 2019	Actual FTE 2020	Actual FTE 2021	Adopted FTE 2022	Budgeted FTE 2023
General Fund					
Administrators	8.02	9.62	9.82	9.8	9.85
Licensed	32.59	35.4	36.42	39.3	45.05
Classified	37.82	40.31	40.37	43.84	39.42
Special Revenue Funds					
Administrators	5.38	4.53	8.28	8.93	7.95
Licensed	53.29	52.24	59.76	61.96	79.13
Classified	29.86	26.22	30.28	31.87	26.9
Internal Service Funds					
Administrators	1.75	3.7	3.9	2.67	4.2
Licensed	19.04	22.52	21.49	23.46	24.24
Classified	19.31	18.98	19.64	21.69	21.66
Totals	207.06	213.52	229.96	243.52	258.4

Long Term Debt

In fiscal year 2020-2021, LBL began the process of completing a facility assessment. LBL worked with staff and consultants to develop five Project Core Drivers:

- Creating a welcoming environment for students and families
- Developing public interface areas separate from private workspaces
- Incorporating more staff integration and collaboration spaces
- Improving and adding restrooms
- Creating a work café and wellness center

With the core drivers in place, work was prioritized and LBL started the process of entering into debt service with a Full Faith and Credit Obligation Bond. Funds were received in spring of 2021, actual construction work will begin in May of 2022, and construction is expected to end in the fall of 2023.

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	The Bonds ⁽¹⁾		Total
	Principal	Interest	Debt Service ⁽¹⁾
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
	<u>\$ 6,120,000</u>	<u>\$ 3,667,450</u>	<u>\$ 9,787,450</u>

This section is comprised of general information about the District and its budget, including the level of education provided, geographic area served, and number of schools and students. Also included in this section are significant budget and financial policies, procedures and regulations as well as a detailed description of the budget process.

ORGANIZATIONAL SECTION

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

Special Education Services:

- Audiology Screening and Evaluation Services
- Augmentative Communication
- Early Childhood Special Education Evaluation
- Occupational Therapy
- Physical Therapy
- School Psychological Services
- Severe Disability Services
- Spanish Interpreter and Translation Services
- Special Education Collaborative
- Special Education Evaluation Services
- Speech/Language Services

School Improvement Services:

- Attendance Services
- Behavior Consultant Services
- Family Support Liaisons
- Home School Support
- Library/Media Services

Technology Support Services:

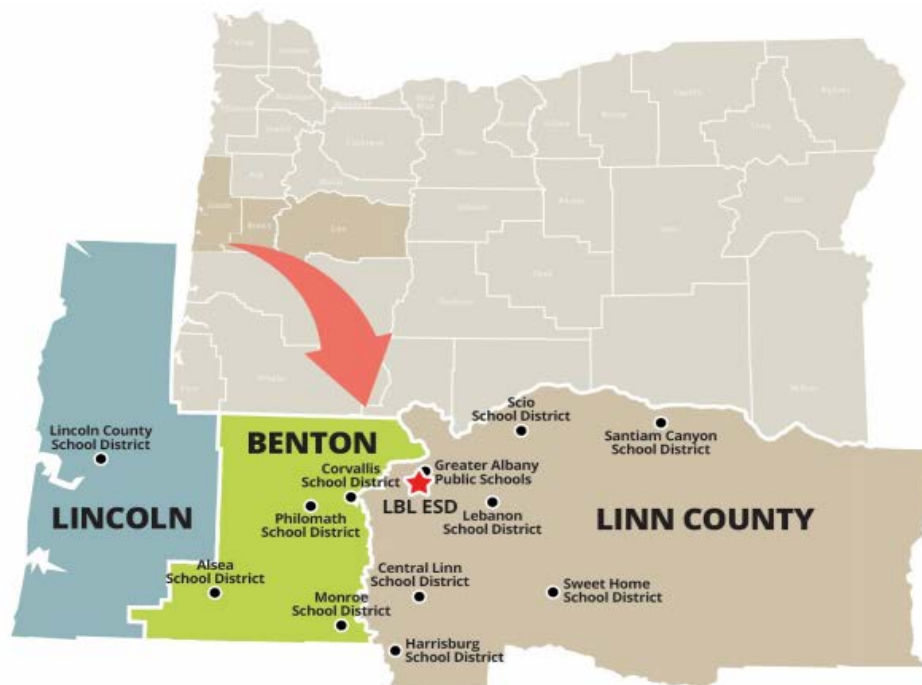
- Business Information Systems
- Cyber Safety
- Data Integrations
- Desktop Support
- District Network Support
- Frontline/Forecast5 Software
- Internet Access
- InTouch Receipting Software
- Low Voltage Electrician
- Network Management
- Student Information System Suite
- Special Education Records Management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

Other Grants & Contracts:

- Regional Inclusive Grant
- Early Intervention/Early Childhood Special Education
- Family Support Liaisons with Juvenile Crime Prevention
- Long Term Care and Treatment
- Medicaid Administrative Claiming
- School Safety and Prevention Specialist
- Statewide Education Initiatives Account
- Transition Network Facilitator
- Youth Transition Program

Students We Serve

LBL is located in Linn, Benton, and Lincoln counties and covers a service area of 4,182 square miles, stretching from the coast, through the Willamette Valley, and into the Cascade mountain range.



Within the twelve districts there are over ninety schools. Districts and schools include:



Alsea School District

PO Box B / 301 South 3rd Street

Alsea, OR 97324

Phone: 541-487-4737

Website: alsea.k12.or.us

2022-2023 ADMw: 1,150.5

Superintendent: Sean Gallagher

Total Schools: 3

Elementary: 1

Middle/High: 1

Online: 1



Central Linn School District

PO Box 200 / 32433 Highway 228
Halsey, OR 97348

Phone: 541-369-2813

Website: centrallinn.k12.or.us

2022-2023 ADMw: 750.3

Superintendent: Candace Pelt

Total Schools: 3

Elementary: 1

Middle/High: 1

Online: 1



Corvallis School District

1555 SW 35th
Corvallis, OR 97333-1130

Phone: 541-757-5841

Website: csd509j.net

2022-2023 ADMw: 7,517.9

Superintendent: Ryan Noss

Total Schools: 17

Elementary: 9

Middle: 3

High: 3

Online: 1

Alternative: 1



Greater Albany Public Schools

718 Seventh Avenue SW
Albany, OR 97321-2399

Phone: 541-967-4511

Website: albany.k12.or.us

2022-2023 ADMw: 10,752.6

Superintendent: Andy Gardner

Total Schools: 21

Elementary: 12

Elementary/Middle: 1

Middle: 4

High: 3

Online: 1



Harrisburg School District

PO Box 208 / 865 LaSalle Street
Harrisburg, OR 97446-9549

Phone: 541-995-6626

Website: harrisburg.k12.or.us

2022-2023 ADMw: 949.6

Superintendent: Bryan Starr

Total Schools: 3

Elementary: 1

Middle: 1

High: 1



Lebanon Community Schools

485 South 5th Street
Lebanon, OR 97355

Phone: 541-451-8511

Website: lebanon.k12.or.us

2022-2023 ADMw: 4,716.3

Superintendent: Bo Yates

Total Schools: 10

Elementary: 4

Elementary/Middle: 3

Middle: 1

High: 1

Community K-12: 1



Lincoln County School District

1212 NE Fogarty Street
Newport, OR 97365

Phone: 541-265-9211

Website: lincoln.k12.or.us

2022-2023 ADMw: 6,748.1

Superintendent: Dr. Karen Gray

Total Schools: 16

Elementary: 6

Middle: 2

Middle/High: 3

High: 1

Charter: 3

Online: 1



Monroe School District

365 N 5th Street
Monroe, OR 97456

Phone: 541-847-6292

Website: monroe.k12.or.us

2022-2023 ADMw: 514.3

Superintendent: Bill Crowson

Total Schools: 3

Elementary: 1

Middle: 1

High: 1



Philomath School District

1620 Applegate Street
Philomath, OR 97370

Phone: 541-929-3169

Website: philomathsd.net

2022-2023 ADMw: 1,862.7

Superintendent: Susan Halliday

Total Schools: 8

Elementary: 3

Middle: 1

High: 1

Online: 1

Charter: 1



Santiam Canyon School District
PO Box 197 / 150 SW Evergreen St
Mill City, OR 97360

Phone: 503-897-2321

Website: santiam.k12.or.us

2022-2023 ADMw: 3,879.5

Superintendent: Todd Miller

Total Schools: 3

Elementary: 1

Middle/High: 1

Online: 1



Scio School District
38875 NW First Avenue
Scio, OR 97374

Phone: 503-394-3261

Website: scio.k12.or.us

2022-2023 ADMw: 2,312.6

Superintendent: Steve Martinelli

Total Schools: 5

Elementary: 1

Middle: 1

High: 1

Online: 1

Charter: 1



Sweet Home School District
1920 Long Street
Sweet Home, OR 97386

Phone: 541-367-7126

Website: sweethome.k12.or.us

2022-2023 ADMw: 2,674.0

Superintendent: Terry Martin

Total Schools: 7

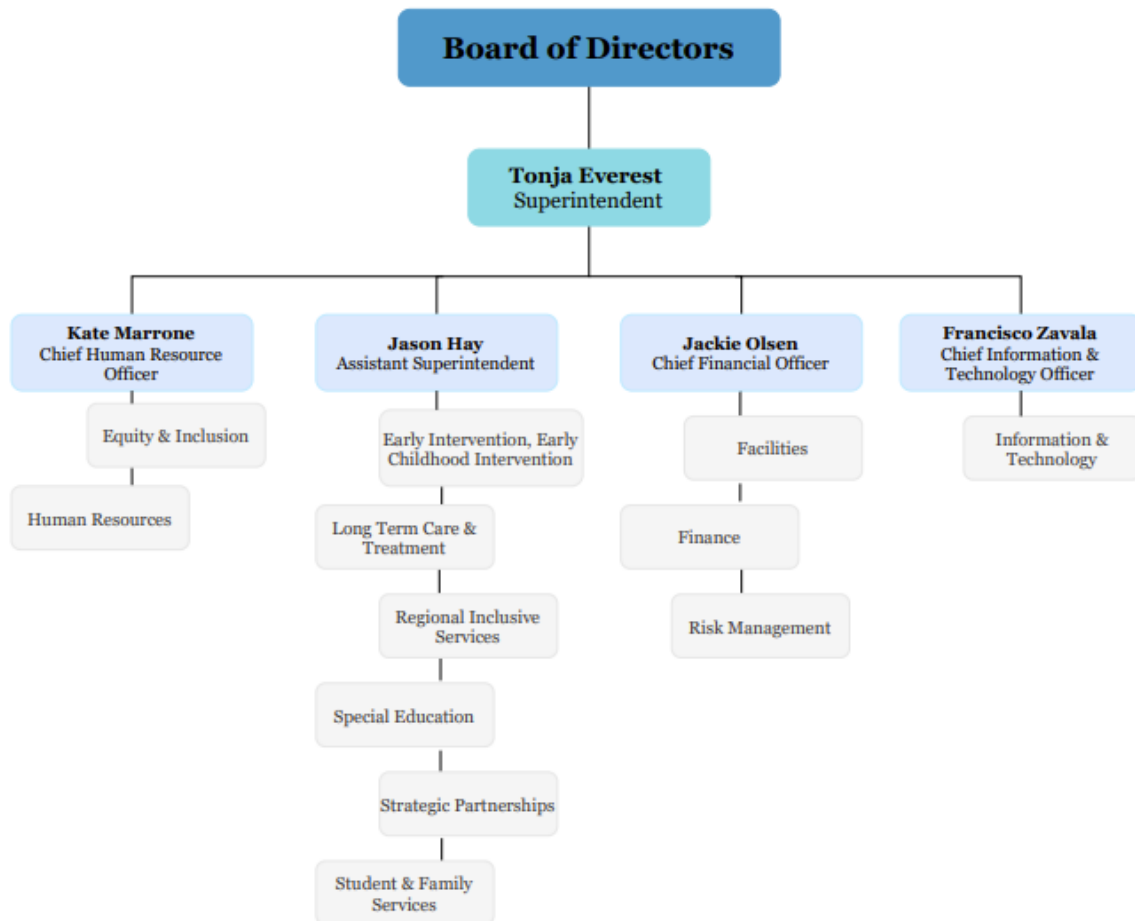
Elementary: 4

Middle: 1

High: 1

Charter: 1

Organizational Chart



Board of Directors

Board members are elected officials and 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.

Zone	Name	Initial Year of Election	Term Expires
1	Jeanne Wooten	2021	June 30, 2025
2	Roger Irvin	2016	June 30, 2025
3	Frank Bricker	2011	June 30, 2025
4	Penny York	2021	June 30, 2023
5	Amy Vetor	2021	June 30, 2023
6	Miriam Cummins	2019	June 30, 2023
7	David Dunsdon	1994	June 30, 2023

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 and 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.

LBL has invested in three new services over the past four years. These included creating services for E-rate, Low Voltage Electrician, and most recently the addition of Cyber Safety services. These services are all designed to provide more cost efficient services to districts. By providing these services, it allows districts the ability to spend more funds on supporting students in the classroom.

LBL utilizes reserve funds to start and develop new programs. The goal is to be self-sustaining within three years of any new service. Below are the actual investments by LBL and the revenue received for each financial plan. During the pandemic, districts focused on setting up distance learning for students and staff. Then, the focus shifted to helping them transition back to in-person learning. With students back in school, districts have capacity to return attention to other needed improvements. With that LBL has seen districts access these services more this year, and we anticipate ongoing growth, moving us to a financially fully self-sufficient program. Fiscal year 2021-2022 is estimated at this time and has been marked with an *.

E-rate Financial Plan					
Fiscal Year	Total Expenses	# of Districts Served	Total Revenue	Annual Net Income	Fund Balance
2018-2019	\$80,234	4	\$0*	(\$80,234)	(\$80,234)
2019-2020	\$122,581	11	\$37,281	(\$85,300)	(\$165,534)
2020-2021	\$155,811	11	\$37,150	(\$118,661)	(\$284,195)
2021-2022*	\$121,500	13 + Support to Willamette ESD	\$107,395	(\$14,050)	(\$312,350)

Low Voltage Electrician Financial Plan					
Fiscal Year	Total Expenses	# of Districts Served	Total Revenue	Annual Net Income	Fund Balance
2020-2021	\$86,205	4	\$6,676	(\$79,529)	(\$79,529)
2021-2022*	\$158,738	7	\$33,786	(\$124,952)	(\$204,481)

Cyber Safety Financial Plan					
Fiscal Year	Total Expenses	# of Districts Served	Total Revenue	Annual Net Income	Fund Balance
2021-2022*	\$99,750	0	\$0	(\$99,750)	(\$99,750)

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.

LBL has invested in key communications tools over the past two years. The biggest investment has been the revision and updated format of the Local Service Plan and the budget document. The increase in transparency and the additional supporting information provided to the districts and community has been great.

In the 2022-2023 budget, \$40,000 has been set aside to hire a marketing/branding consultant that will help LBL in continuing this work across the agency.

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.

Financial stability has been a huge asset to the organization. With strategic investments in services over the years, LBL has been able to generate healthy reserves. In the past, reserves have been used to offset the development of new services. In the 2022-2023, LBL will be utilizing just over \$3,000,000 in reserves to help complete the remodel of the LBL main building. The use of reserves is strategic for a number of reasons:

1. Limits the amount of funding that had to be borrowed.
2. The investment also allows LBL to complete the project in the fall of 2023, which aligns with the original timeline
3. Allows the project to be completed in spite of the large increase in construction costs compared to the estimates from 2 years ago while meeting all project core drivers that included:
 - Creating a welcoming environment for students and families
 - Developing public interface areas separate from private workspaces
 - Incorporating more staff integration and collaboration
 - Improving and adding restrooms
 - Creating a work café and wellness center

Board Policy

Policies that govern the development and adoption of the budget and other major process throughout the year are as follows:

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

District Budget

As required by law, the Board shall adopt an annual or biennial budget. The Board shall appoint a total of eight persons to serve on the budget committee with the seven Board members to approve the proposed budget. Such appointees shall be duly qualified, current members of component Boards from within the Linn-Benton-Lincoln area.

Responsibility of the Superintendent-Budget Officer

It shall be the duty of the superintendent as budget officer for the ESD to prepare and present a budget calendar and the budget for the ensuing fiscal year, based on available resources, approved and potential resolutions, contracts, grants and directives of the Board.

Responsibility of Supervisory Personnel

It shall be the responsibility of supervisory personnel of the ESD to present to the superintendent such information as may be requested or required, as provided in the budget calendar.

END OF POLICY

Legal Reference(s):

ORS 294.305 - 294.565
ORS 328.542 - 328.745
ORS 334.240

OAR 581-024-0206(3)(d)
OAR 581-024-0260
OAR 581-024-0262

Board 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.

Fund Balance

The Board recognizes its responsibility to establish an unreserved fund balance¹ in an amount

1. Protect the ESD from unnecessary borrowing in order to meet cash-flow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding;
4. Help ensure a credit rating that would qualify the ESD for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of ESD facilities.

Consequently, the Board directs the superintendent to manage the currently adopted budget in such a way to ensure an ending fund cash balance of at least 8 percent of total adopted revenues.

In determining an appropriate unreserved fund balance, the Board will consider a variety of factors with potential impact on the ESD's budget including the predictability and volatility of its expenditures²; the availability of resources in other funds as well as the potential drain upon general fund resources from other funds³; liquidity⁴; and designations⁵. Such factors will be reviewed annually.

END OF POLICY

Legal Reference(s):

ORS 294.311(18)
ORS 294.371
ORS 334.125(7)

¹The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain an unreserved fund balance in their general fund of no less than 5 to 15 percent of regular general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The Oregon Association of School Business Officials recommends, at a minimum, an unreserved ending fund balance of no less than 3 to 8 percent of the general fund budget. In general practice, levels of fund balance, typically, are less for larger governments than for smaller governments because of the magnitude of the amounts involved and because the diversification of their revenues and expenditures often results in lower degrees of volatility.

²Higher levels of unreserved fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile.

³The availability of resources in other funds may reduce the amount of unreserved fund balance needed in the general fund, just as deficits in other funds may require that a higher level of unreserved fund balance be maintained in the general fund.

⁴The disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained.

⁵The need to maintain a higher level of unreserved fund balance to compensate for any portion of unreserved fund balance already designated for a special purpose.

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

Budget Committee

By law, the budget committee is charged with approving a budget for the operational and administrative expenses of the ESD.

The budget committee will have the responsibility for reviewing the financial program of the ESD, reviewing the proposed ESD budget as presented by the superintendent and recommending an ESD budget in keeping with the provisions of applicable state laws.

Program and service policy decisions, however, are the responsibility of the Board, not the budget committee. The committee does not have the authority to add programs or to approve additional personnel or increase salaries. While the committee may, in effect, delete programs because of a funding decrease, the committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes the recommended budget and may request the administration make such changes in accordance with priorities set by the Board.

The budget committee consists of eight members appointed by the Board from component school district Boards plus the seven elected Board members. To be eligible for appointment, the appointed member must: (1) live and be registered to vote in the district; (2) not be an officer, agent or employee of the education service district. No budget committee member may receive any type of compensation from the ESD. Reimbursement of budget committee expenses shall be in accordance with Board policy BHD- Board Member Compensation and Expense Reimbursement and related administrative procedures.

The Board will identify vacant committee positions which must be filled by appointment of the Board. The Board will announce the vacancies and receive applications from interested members of component district Boards. The Board may appoint budget committee members to as many consecutive terms as deemed appropriate.

The appointed budget committee members in an ESD that approves the annual budget will be appointed for three-year terms. The term will be staggered so that approximately one-third of the appointed members' terms end each year. If any appointed member is unable to complete the term for which he/she was appointed, the Board will announce the vacancy at the first regular Board meeting following the committee member's resignation. An appointment to fill the position for its unexpired term will be made at the next regular Board meeting.

At its first meeting after appointment, the budget committee will elect a presiding officer and vice presiding officer from among its members. It may also establish such other ground rules as necessary for successful operation of the committee.

A majority of the constituted committee is required for passing an action item. Majority for a 15-member budget committee is eight. Therefore, if only eight members are present, a unanimous vote is needed for passing an action.

The budget committee shall hold one or more meetings to receive the budget message, the budget document, and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the

public. Minutes shall be taken, made available and retained in accordance with the Public Meetings Law.

The budget committee may request of the superintendent any information used in preparation or revision of the budget document. The committee may request the attendance of any ESD employee at its meetings. The budget committee will approve the budget document as submitted by the superintendent or as subsequently revised by the committee.

After approval of the original or revised budget document, the budget committee's annual duties cease. The hearing on the approved budget is held by the Board.

END OF POLICY

Legal Reference(s):

ORS 174.130
ORS 192.610 - 192.710
ORS 294.305 - 294.56
ORS 334.240
OAR 581-024-0262

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

Budget Adoption Procedures

After the public hearing provided for in ORS 294.430(3) has been held, the governing body shall enact the proper resolutions to adopt the budget; to make the appropriations; to determine, make and declare the ad valorem tax levy for each fund; and to categorize the levy as provided in ORS 310.060(2).

The superintendent will ensure appropriate documentation is submitted to the assessors' offices in all district counties as required by the Local Budget Law.

END OF POLICY

Legal Reference(s):

ORS Chapter 255
ORS 294.305 - 294.565
ORS 310.060
OAR 150-310.060-(A)

Policy [DDA, Local Service Plan](#) outlines the requirements that ESD's must provide to districts.

Local Service Plan

The ESD will provide services to component school districts in accordance with a local service plan developed by the ESD and component school districts. The plan must be adopted by the Board and developed to meet the following ESD service goals:

1. Assist component school districts in meeting the requirements of state and federal law;
2. Improve student learning;
3. Enhance the quality of instruction provided to students;
4. Enable component school districts and district students to have equitable access to resources; and
5. Maximize operational and fiscal efficiencies for component school districts.

A local service plan must contain annual performance measures for the ESD. The local service plans must also include services as required by state and federal law, and in the following areas:

1. **Special-Needs Students:** The local service plan must include programs for children with special needs, including special education services and services for at-risk students.
2. **Technology Support:** The plan shall include technology support for component school districts and individual technology plans for each district. The ESD will provide technology infrastructure services, data services, instructional technology services and distance learning.
3. **School Improvement Services:** The local service plan will include school improvement services for component school districts, including the following:
 - a. Services designed to support component school districts in meeting the requirements of state and federal law;
 - b. Services designed to allow the ESD to participate in and facilitate a review of the state and federal standards related to the provision of a quality education by component school districts;
 - c. Services designed to support and facilitate continuous school improvement planning;
 - d. Services designed to address school-wide behavior and climate issues;
 - e. Services designed to support career technical education.
4. **Administrative and Support Services:** Local service plans must include administrative and support services for component school districts, including services designed to consolidate component business functions, liaison services between the Department of Education and component school districts and registration of children being taught by private teachers, parents or legal guardians.
5. **Other services:** Required under ORS 339.005 to 339.090 or services designed to meet regional needs.

6. An ESD may provide entrepreneurial services and facilities to non-component school districts and other public and private entities pursuant to ORS 334.185.

An ESD may provide the services required by the local service plan in cooperation with another ESD with a school district or contract with a private or public entity for services.

Following the adoption by the ESD Board, local service plans shall be approved on or before March 1 by resolution of at least two-thirds of the eligible component school boards, which have a majority of the students enrolled in the ESD.

Prior to June 30 of each year the ESD shall submit to the Department of Education the adopted local service plan of the ESD.

END OF POLICY

Legal Reference(s):

ORS 334.005(4)
ORS 334.175
ORS 334.177
ORS 334.185
ORS 339.005 to-339.090

OAR 581-024-0285

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

Investment of Funds

The superintendent is authorized and directed to invest and reinvest surplus funds of the ESD as allowed by the laws of the state of Oregon and as appropriate to the best interests of the ESD. A progress report of investments will be made to the Board on a regular basis.

END OF POLICY

Legal Reference(s):

ORS 294.033
ORS 294.035
ORS 294.135(1)(a)
ORS 294.155

Policy [DI, Fiscal Accounting and Reporting](#) describes requirements for creating accounting and reporting systems.

Fiscal Accounting and Reporting

It is the policy of the Board to provide for an accounting system which, as an integral part, incorporates economies and efficiencies in all aspects of the receipt, disbursement and investment of ESD funds and provides internal control procedures for the safeguard of all ESD assets.

The ESD's accounting and reporting system will be in accordance with generally accepted accounting procedures and will conform with state laws and regulations.

The superintendent will provide a monthly fiscal report at regular meetings of the Board.

END OF POLICY

Legal Reference(s):

ORS 294.305 - 294.565

OAR 581-023-0035

Policy [DIE, Audits](#) outlines annual audit requirements.

Audits

An audit of all ESD funds shall be performed annually by an independent municipal auditing firm. Accountants employed must be selected from the roster of authorized municipal accountants maintained by the State Board of Accountancy under ORS 297.670. The ESD's audit shall be filed with the agencies specified by law.

Additionally, the ESD shall ensure that component school districts conduct an annual audit. The ESD will assist component school districts, as required, to meet budgeting, accounting and audit requirements. A file of component school district audits will be maintained by the ESD.

END OF POLICY

Legal Reference(s):

ORS 294.155

ORS 334.125

ORS 297.405-297.555

ORS 297.990

ORS 334.240

OAR 581-023-0037

OAR 581-024-0206(3)(b)

OAR 581-024-0265

Fund Types

The Oregon Department of Education adopts a chart of accounts used by school districts and education service districts in Oregon to clarify revenues and expenditures and allow for valid comparisons of revenue and expenditures across all Oregon schools and districts. Oregon's chart of accounts is defined in the [Program Budgeting and Accounting Manual \(PBAM\)](#), which is produced by the School Finance Department and reviewed with assistance of Oregon School Business Officials. A primary emphasis of the manual is to define account classifications that provide meaningful financial management information to users of financial information while conforming to Generally Accepted Accounting Principles (GAAP), a minimum standard and guideline for financial accounting and reporting.

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

The District reports the following major governmental funds:

- General Fund
- Special Revenue Fund
- Debt Service Fund
- Capital Projects Fund
- Internal Service Fund

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

A list of all budgeted funds is provided in the table below:

FUND	Adopted 2022	Adopted FTE 2022	Budgeted 2023	Budgeted FTE 2023
100 - General Fund	\$ 29,142,016	92.94	\$ 30,146,138	94.35
200 - Special Revenue Fund	28,343,623	100.75	35,785,772	113.99
300 - Debt Service Fund	1,000,000		1,025,250	
400 - Capital Projects Fund	9,380,709		15,027,585	
600 - Internal Service Fund	16,747,963	49.81	17,772,692	50.10
Totals	\$ 84,614,311	243.49	\$ 99,757,437	258.44

Resources

Resources or revenues collected by the ESD are first classified by fund and then by source:

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

Requirements

FUNCTIONS

Function describes the type of activity that is carried out. Functions provide program and service information.

FUNCTION TYPE	FUNCTION DESCRIPTION
1000: Instruction	Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities.
2000: Support Services	Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.
3000: Enterprise and Community Services	Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
4000: Facilities Acquisition & Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.
5000: Other Uses	Activities included in this category are servicing the debt of a district, conduit-type transfers from one fund to another fund and apportionment of funds by ESD.
6000: Contingency	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
7000: Unappropriated Ending Fund Balance	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund.

OBJECTS

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

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

Budgetary Basis of Accounting

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.

Financial statements are prepared in conformity with the accounting principles generally accepted in the United States of America (GAAP) as applied to government unit. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Budget Development Process

The budget is developed by incorporating input from the Board of Directors, the Superintendent, staff, the public, component school districts, and information from State Legislature regarding the funding level of the State School Fund (SSF).

Budgeting in Oregon is governed by Local Budget Law, Chapter 294 of the Oregon Revised Statutes. The law has two major objectives:

- To provide standard procedures for preparing, presenting, and administering local budgets
- To ensure citizen involvement in the preparation of the budget

Local Budget Law provides a method of estimating revenues, expenditures and proposed taxes for all major funds and offers an approach for outlining the programs and services to be provided by the district to implement fiscal policies and financial decisions.

The structure of school budgets in the State of Oregon is further defined by the Oregon Department of Education (ODE). ODE, through the administrative rule process, defines the structure of the budget and the classification system to be used; guidance is published in the Program Budgeting and Accounting Manual.

The work of the LBL leadership team throughout the year assists in developing and planning this budget. The work starts with the Board of Directors and involves multiple staff throughout the year. Below is a timeline of events that was used in developing the 2022-2023 budget document.

- August/September/October
 - o LBL Board established district goals & Strategic Plan
 - o Conduct fall districts visits with each component district
 - o 1st Budget review meetings with each program
- November/December
 - o Local Service Plan development with component districts
 - o Previous year audit results presented to LBL's Board of Directors
 - o LBL Board appoints Budget Committee members
 - o Adopting of the 2022-2023 Budget Calendar
- January/February
 - o Local Service Plan adoption by each component district's Board of Directors
 - o Determine program needs based on Local Service Plan
 - o 2nd Budget review meetings with each program
- March/April
 - o Budget training is provided to the Budget Committee
 - o Detailed work on each program budget by Program Director and CFO
 - o Review of each budget by Program Director and Cabinet
 - o Conduct spring district visits with each component district
 - o Chief Financial Officer prepares the budget document
- May/June/July
 - o Conduct Budget Committee meeting
 - o Conduct Budget Hearing to adopted the budget and levy the taxes
 - o File all documents with counties and state

LBL's Capital Improvement Plan development and timeline was put on hold due to the current capital project renovation. The current renovation project is addressing all of the planned projects that had been scheduled for work. These items include the HVAC system, new windows, and improving the bathrooms. LBL is currently working off of a construction timeline outlined below:

Proposed Renovation Timeline			
Phase		Begin Date	End Date
Design		2/15/2021	3/24/2022
	PROGRAM CONFIRMATION	2/15/2021	3/31/2021
	SCHEMATIC DESIGN	4/1/2021	7/23/2021
	DESIGN DEVELOPMENT	8/4/2021	12/1/2021
	CONSTRUCTION DOCUMENTS	12/2/2021	3/24/2022
PERMIT PROCESS		3/28/2022	6/3/2022
	City of Albany Plan Review	3/28/2022	5/6/2022
	Design Team Response	5/9/2022	5/20/2022
	Permit Issuance	5/23/2022	6/3/2022
CONSTRUCTION		3/28/2022	2/28/2023
	Bidding	3/28/2022	5/20/2022
	GMP	5/13/2022	5/13/2022
	LBL-ESD Review	5/16/2022	5/25/2022
	LBL-ESD Board Approval	5/25/2022	5/25/2022
	Construction	5/26/2022	2/28/2023

With the current project estimated to be completed in the fall of 2023, a new Capital Improvement Plan will be developed for the 2024-2025 fiscal years and beyond. Future projects will include the remodel of the conference center as well as the possibility of additions to the building for additional square footage and ongoing improvements for staff outside seating and work spaces.

Budgeting is not simply done once a year. It is a continuous process that occurs all year long. The budgeting process has various phases with three distinct products:

Proposed Budget - Staff works to assist the Superintendent and to prepare a proposed budget for the upcoming fiscal year. In addition to staff work, the Superintendent provides regular updates and leads discussions with the Board, works with component district Superintendents regarding Tier 1 and Tier 2 services provided through the Local Service Plan as well as gathers input from key stakeholders. The Proposed Budget is the product of an extensive, collaborative process of budget development, analysis, and revision, which builds upon work done in reviewing programs and developing new plans for delivering services to students and families. The outcome is the Proposed Budget document.

Approved Budget - The Board and appointed community members, sitting as the Budget Committee, reviews and discusses the Proposed Budget. The Budget Committee makes any necessary refinements to the Proposed Budget and votes to approve a budget and impose property taxes. This phase of budget development requires public participation and at least one public hearing. The Approved Budget is passed to the Board for adoption.

Adopted Budget - The Board, as a governing body, votes to adopt the Budget, levy taxes and appropriate funds no later than June 30. The outcome is a legally adopted budget published as the Adopted Budget.

Even after all of the work is completed, the adopted budget is still a plan and oftentimes needs to be amended.

Local Budget Law defines procedures and controls on allowed changes to the budget during the fiscal year, commonly referred to as supplemental budgets. In supplemental budgets, the district may increase appropriations within the guidelines defined in Local Budget Law. The supplemental budget process does not require the budget committee to reconvene. Once the budget is approved by the budget committee, all work is then the responsibility of the Board. The size of the increase determines whether a minor or major supplemental budget process is required.

- A minor supplemental budget process (increase in any appropriation level must be less than ten percent of expenditures) provides the Board the opportunity to change the budget during the year. Minor supplemental budgets are scheduled as needed and can be completed with a resolution and Board approval.
- A major supplemental budget process (any appropriation level increase of ten percent or more of expenditures) occurs as needed. Major supplemental budget actions require a public notice and public hearing. The Board then approves at a Board meeting.

Public notices are published, budgets are made available for public review, and opportunities for public comment are also provided. This structure encourages public participation in the budget decision-making process and gives public exposure to budgeted programs and fiscal policies prior to adoption.

Adopted Budget Calendar

Wednesday, December 15, 2021	Board adopts Budget Calendar
Wednesday, December 15, 2021	Board fills by appointment all Budget Committee vacancies to three-year terms
Wednesday, April 27, 2022	Budget Committee Training Session
Wednesday, May 4, 2022	Publish Notice of Budget Committee Meeting (ORS 294.401(5)) (Not more than 30 days prior to the meeting)
Wednesday, May 18, 2022	Board Meeting, 5PM Budget Committee Meeting, 6PM: Elect presiding officer Receive budget message Review budget and gather input Consider citizen recommendations Announce subsequent budget committee meetings if needed
Wednesday, May 25, 2022	2 nd Budget Committee Meeting, 6PM (If needed) Review budget Consider citizen recommendations Announce subsequent budget committee meetings if needed
Wednesday, June 1, 2022	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 8, 2022	Board Meeting, 6PM Budget Hearing during the Board meeting, 6PM: Consider public testimony from budget hearing Adopt Budget Levy Taxes Appropriate the 2022-2023 Budget
Prior to July 14, 2022	Submit Notice of Property Taxes to County Assessor

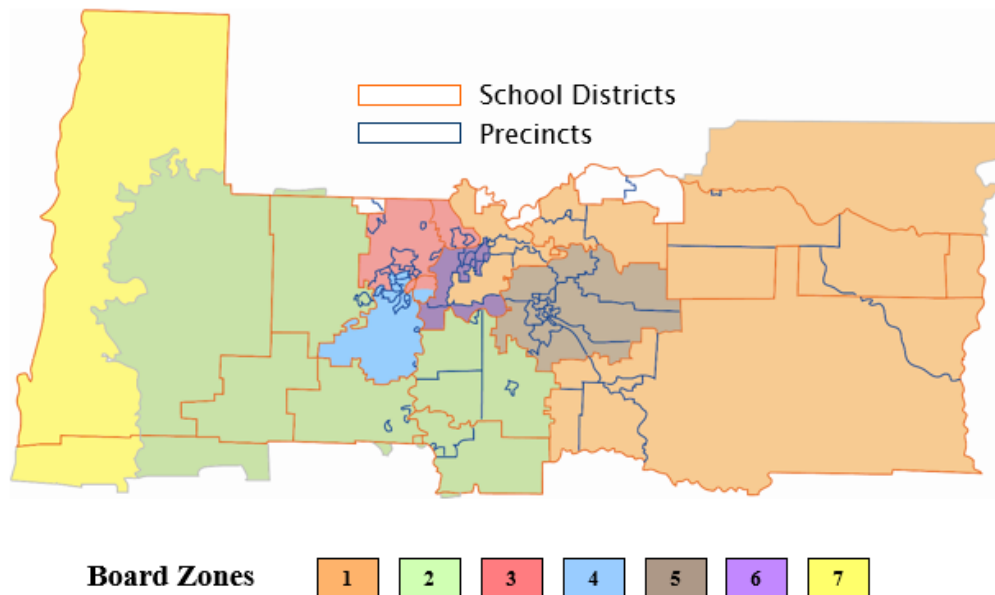
Budget Officer and Budget Committee

To ensure participation in the budget process, Local Budget Law requires that a budget officer be appointed and a budget committee consisting of Board members and members of the public be formed. LBLs budget officer is the Superintendent. The budget officer directs the preparation of the Proposed Budget.

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	District	Term Expires
1	Richard Moore	Santiam Canyon	June 30, 2023
2	Sarah Faye	Monroe	June 30, 2022
3	Tina Baker	Corvallis	June 30, 2022
4	Sarah Finger McDonald	Corvallis	June 30, 2024
5	Nichole Piland	Lebanon	June 30, 2024
6	Michael Thomas	Greater Albany	June 30, 2024
7	Ron Beck	Lincoln County	June 30, 2023
At Large	Jim Gourley	Sweet Home	June 30, 2022

Budget Committee Zones



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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

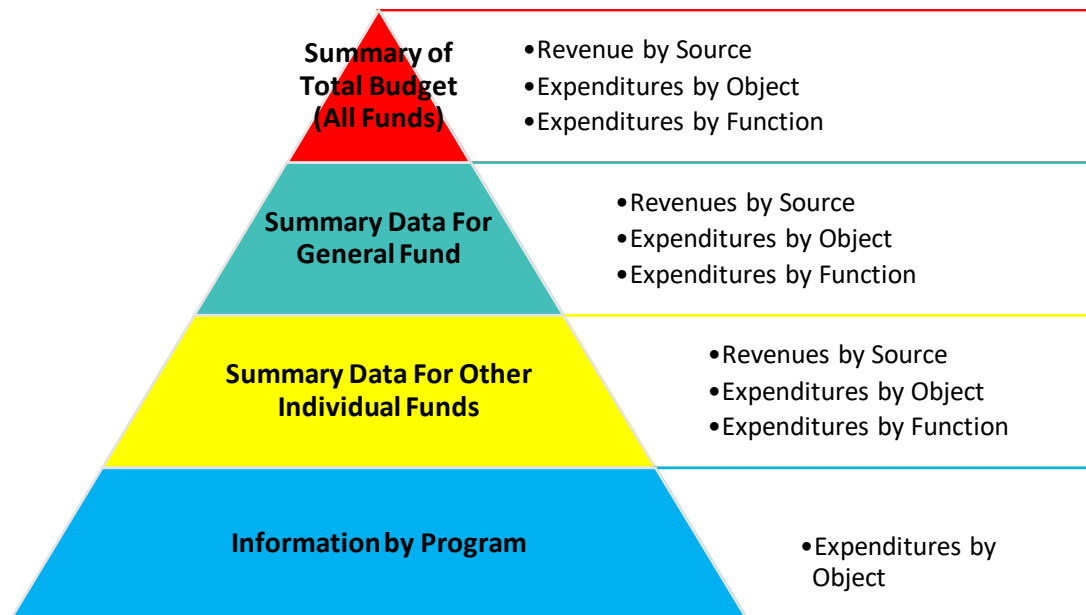
The Financial Section details the financial resources and requirements of Linn Benton Lincoln ESD for the 2022-2023 budget. The initial part of this section is a summary for all funds. The remaining portion of this section includes more detail with narratives and financial reports for revenues and expenditures by fund.

The primary elements used to classify revenues and expenditure are fund, function and object. Funds represent the highest level of the 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.

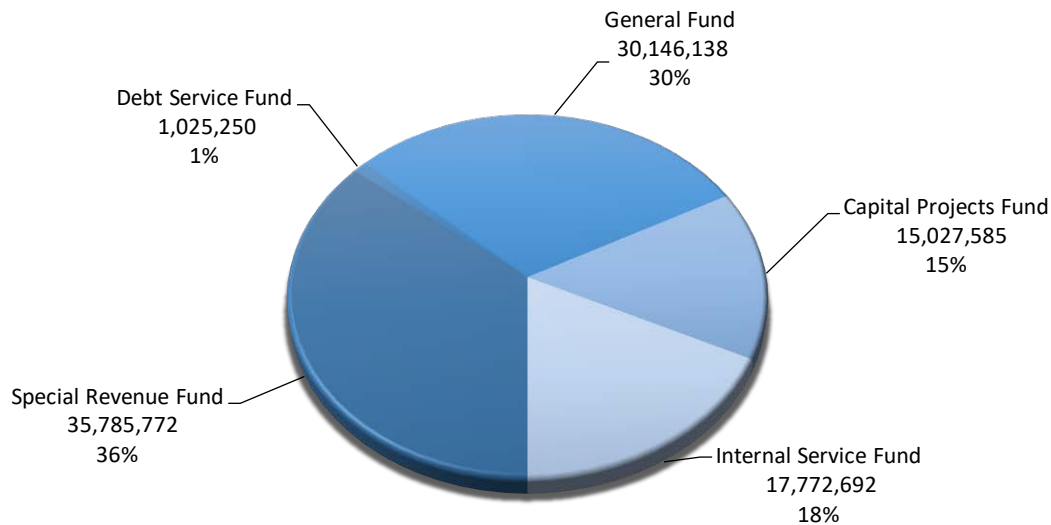
Objects are used to describe the type of goods or services purchased and are broken down into eight categories: Salaries, Associated Payroll Costs, Purchased Services, Supplies & Materials, Capital Outlay, Other Expenses, Transfers and Contingency.

As shown in the chart below, these elements can be viewed as a pyramid with fund being the top level and object being the lowest level of detail.



Total Budget: All Funds

For the fiscal year ending June 30, 2023, the budgeted revenue for all funds is \$99,757,437, an increase of \$12,425,056 over the 2021-2022 adopted budget.



The General Fund represents 30% of the total budget and accounts for most operating activities of the district except those activities required to be accounted for in another fund. General Fund revenues come from two main sources; local property taxes and the State School Fund (primarily funded through Oregon's state income tax).

The Special Revenue Fund represents 36% of the total budget and accounts for the state grants and contracts with the Oregon Department of Education.

The Debt Service Fund represents 1% of the total budget and accounts for the principal and interest payments needed to pay for the 2021 Full Faith and Credit Obligation (FFCO) Bond.

The Capital Projects Fund represents 15% of the total budget and accounts for large investments and or projects completed to buildings. Revenue is generated from a transfer from the general fund each year. Bond proceeds will be recorded in the Capital Projects Fund.

The Internal Service Fund represents 18% of the total budget and accounts for Tier 2 services and other services sold to component districts and other districts across the State of Oregon.

All Funds: Resources

All fund estimated resources total \$99,757,437 for 2022-2023. LBL receives funding from multiple sources. Total resources include an increase of 14.2% over the 2021-2022 adopted budget. Revenue sources in the 2022-2023 budget include local, intermediate, state, federal and other.

Local sources are composed of both property tax revenue in the General Fund and amounts paid by districts for services in the Internal Service Fund. Local sources make up 21.2% of the total budget.

Intermediate sources are comprised on restricted use funds. Intermediate sources make up less than 0.10% of the total budget.

State sources, totaling 27.4% of the budget, are comprised of State School Fund Revenue in the General Fund as well as other state resources that come from grants through the Oregon Department of Education like Early Intervention/Early Childhood Special Education, Regional Inclusive Services, and Long Term Care and Treatment.

Federal sources are comprised of Medicaid funds as well as federal funds that are allocated to Early Intervention/Early Childhood Special Education, Regional Inclusive Services, and Long Term Care and Treatment for IDEA and Title 1D programs. Federal sources make up 9.3% of the total budget.

Other sources represented at 42.0% of the total budget, is the largest source of revenue and include both fund balances and interfund transfers.

Revenues By Source								
REVENUES	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
Local	\$13,522,154	\$17,916,354	\$19,795,318	\$21,217,660	\$21,136,025	\$21,634,783	\$22,151,858	\$22,687,967
County	\$77,480	\$69,633	\$89,138	\$87,700	\$112,501	\$112,501	\$112,501	\$112,501
State	\$19,967,119	\$19,211,667	\$25,366,852	\$25,520,068	\$27,357,888	\$27,905,046	\$28,463,147	\$29,032,410
Federal	\$7,879,542	\$2,853,698	\$5,001,496	\$6,659,319	\$9,299,427	\$9,299,427	\$9,299,427	\$9,299,427
Other	\$28,144,747	\$25,204,578	\$32,517,627	\$33,847,637	\$41,851,596	\$26,479,244	\$25,479,244	\$24,979,244
TOTAL REVENUES	\$69,591,040	\$65,255,930	\$82,770,431	\$87,332,384	\$99,757,437	\$85,431,000	\$85,506,176	\$86,111,548

Fund Balances

Oregon Budget Law requires a balanced budget where total resources equal total expenditures, therefore no ending fund balance is budgeted for 2022-2023. The ending fund balances by fund are listed in the following table for the last four years of actuals with the projected for 2022-2023. Fund balances are projected to decrease slightly at the end of 2021-2022 and will continue to decline. The difference in the General Fund is due to spending down Tier 1 and Tier 2 funds that are allocated to districts. The majority of the funds received from the FFCO bond will be spent in 2022-2023. The remodel project that initially began in 2021-2022 will be completed in the fall of 2023. As shown in the chart below, fund balances will be much lower in the future, and are then anticipated to remain fairly level.

Ending Fund Balances						
	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023	Projected 2024
General Fund	\$ 7,406,679	\$ 8,015,788	\$ 7,930,205	\$ 10,243,225	\$ 8,671,573	\$ 6,000,000
Special Revenue Fund	4,324,204	3,989,218	3,930,910	3,978,354	3,562,083	2,800,000
Debt Service Fund	-	-	-	-	525,250	550,000
Capital Projects Fund	1,381,605	1,563,749	1,722,510	8,776,285	8,771,508	3,500,000
Internal Service Fund	5,914,765	6,100,607	5,809,716	6,975,384	7,506,079	4,500,000
Totals	\$ 19,027,253	\$ 19,669,362	\$ 19,393,341	\$ 29,973,248	\$ 29,036,493	\$17,350,000

All Funds: Requirements by Object

All fund requirements total \$99,757,437 for 2022-2023. Total requirements include an increase of 14.2% over the 2021-2022 adopted budget.

Requirements By Object								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
EXPENDITURES								
Salaries	\$14,089,900	\$14,683,216	\$15,816,945	\$18,478,316	\$20,086,100	\$20,611,696	\$21,389,155	\$22,197,712
Benefits	\$7,848,475	\$9,037,964	\$9,832,395	\$11,731,591	\$12,837,090	\$13,284,447	\$13,650,893	\$14,115,840
Purchased Services	\$5,288,158	\$3,888,943	\$7,612,097	\$11,359,333	\$14,287,055	\$12,144,709	\$11,831,430	\$11,597,631
Supplies and Materials	\$2,218,768	\$2,149,871	\$3,510,067	\$5,318,739	\$5,454,964	\$4,875,681	\$4,705,338	\$4,624,620
Capital Outlay	\$730,216	\$310,522	\$758,199	\$8,509,786	\$13,640,285	\$5,780,671	\$5,125,703	\$4,702,740
Transfers	\$17,799,624	\$12,840,524	\$12,857,973	\$19,358,970	\$24,235,481	\$19,868,873	\$19,952,328	\$20,019,056
Other	\$1,946,549	\$1,951,584	\$2,409,506	\$12,575,649	\$9,216,462	\$8,864,923	\$8,851,329	\$8,853,949
TOTAL EXPENDITURES	\$49,921,690	\$44,862,625	\$52,797,183	\$87,332,384	\$99,757,437	\$85,431,000	\$85,506,176	\$86,111,548

Salaries and benefits combined, total \$32,923,190 and represent 33% of the total budget.

Increased costs in salaries include a 3% Cost of Living Adjustment (COLA) for licensed staff, classified, and administrative staff for the 2022-2023 budget. A 2% COLA has been used in calculating estimates over the next few years.

The increase in benefits include projections for small increases in insurance premiums as well as a new tax that will be assessed to all employee wages to fund the new Oregon Paid Family Leave (Oregon PFL). The tax will not exceed 1% of an employee's total wages. Employers (LBL) must

contribute 40% of the rate, while the employees cover the remaining 60%. There are no changes in the PERS rates for the 2022-2023, but LBL is anticipating rates to increase in the 2024-2026 biennium and used a 3% increase in projections.

Purchased Services shows an increase from the 2021-2022 budget to 2022-2023 due to anticipated architect, contractor and other costs associated with the capital project of remodeling the main LBL building. This area will see a decline over the next few years as the bond project is completed.

Supplies and Materials also show an increase for next year. While minimal, inflation is having an impact on the budget and a 1% increase has been included for future projections.

The largest increase from the 2021-2022 adopted budget to the 2022-2023 budget is in Capital Outlay. This increase is due to the increased construction costs through next fiscal year on the LBL main building.

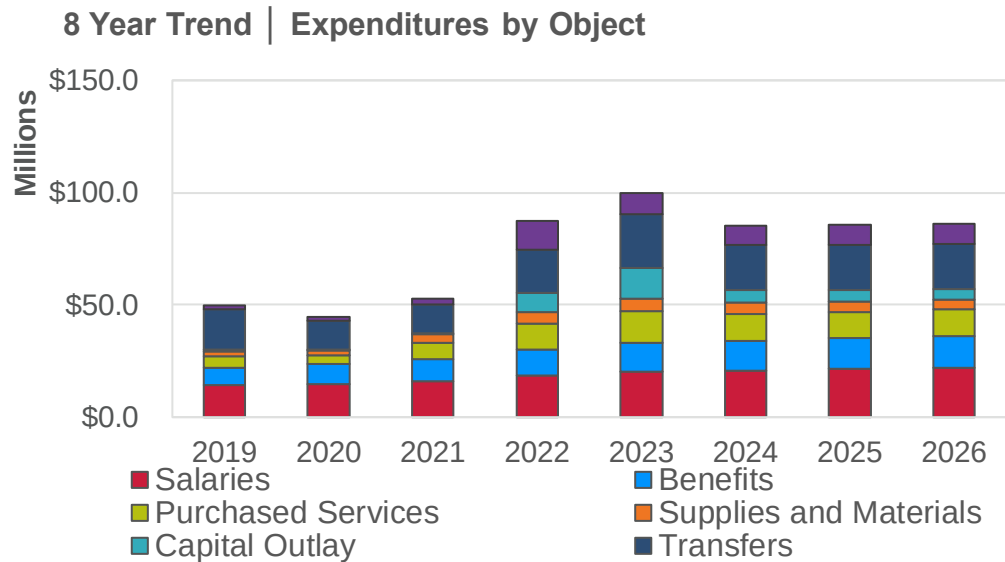
Transfers include anticipated increases to Capital Projects from reserve accounts to support the remodel project at the LBL main building. The total cost of the project has continued to grow since LBL first started the process during the 2020-2021 fiscal year. The Board agreed to use reserve funds to support completing the project in the timeline that was originally developed.

Other Objects include dues, fees, insurance, indirect, and both budgeted contingency and unappropriated balances. While small increases are anticipated in insurance and indirect, the difference in the actual amounts in prior years compared to the budgeted amount is that Oregon Budget Law requires a balanced budget where total resources equal total expenditures. Board policy requires LBL to adopt a budget in such a way to ensure an ending fund cash balance of at least 8%. While the funds are not anticipated expenditures, they are included as an expense in order to balance the budget.

Below is a table that shows the actual budgeted contingency and unappropriated funds over the last three years with the budget amount included for the 2022-2023 fiscal year. The decrease is due the transfer of reserve funds that are anticipated to be used for the remodel project of the LBL building.

Budgeted Contingency and Unappropriated Fund Balances							
	Actual	Actual	Actual	Budgeted	Projected	Projected	Projected
	2020	2021	2022	2023	2024	2025	2026
General Funds							
0810- Contingency	\$1,500,000	\$1,500,000	\$1,520,016	\$ 1,530,000	\$ 1,530,000	\$ 1,530,000	\$ 1,530,000
0820- Unappropriated	2,150,000	2,150,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Special Revenue Funds							
0810- Contingency	386,466	274,227	258,910	275,000	275,000	275,000	275,000
0820- Unappropriated	538,300	683,159	684,807	100,000	100,000	100,000	100,000
Debt Service Funds							
0810- Contingency			350,000	554,050	554,050	554,050	554,050
Capital Project Funds							
0810- Contingency	950,000	950,000	950,000	500,000	100,734	67,562	50,826
Internal Service Funds							
0810- Contingency	3,445,562	3,203,662	3,257,687	382,160	382,160	382,160	382,160
Totals	\$8,970,328	\$8,761,048	\$9,021,420	\$ 5,341,210	\$ 4,941,944	\$ 4,908,772	\$ 4,892,036

Projected contingency and unappropriated fund balances are scheduled to decrease over the next few years. This change will mostly impact the capital project fund and internal services fund. Funds above and beyond that anticipated cost of the capital improvement project have been included in cost projection. Funds that are unspent will be reallocated to contingency in future years. The General Fund, the main operating fund, will continue to meet and exceed board policy requiring a minimum of 8% of adopted revenues.



All Funds: Requirements by Function

All Funds- Requirements by Function								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
INSTRUCTION								
Special Programs	\$9,347,837	\$8,560,223	\$12,086,097	\$12,171,855	\$13,725,515	\$14,036,121	\$14,314,338	\$14,680,599
TOTAL INSTRUCTION	\$9,347,837	\$8,560,223	\$12,086,097	\$12,171,855	\$13,725,515	\$14,036,121	\$14,314,338	\$14,680,599
SUPPORT SERVICES								
Support Services - Students	\$10,305,662	\$10,530,293	\$12,417,689	\$12,421,199	\$13,685,050	\$14,127,120	\$14,491,527	\$14,943,696
Support Services - Instructional Staff	\$1,099,827	\$1,112,264	\$1,914,977	\$1,626,664	\$2,634,684	\$2,687,931	\$2,721,312	\$2,779,487
Support Services - General Administration	\$2,002,232	\$2,547,678	\$2,627,473	\$4,456,476	\$5,533,277	\$5,506,367	\$5,517,491	\$5,503,061
Support Services - School Administration	\$195,121	\$194,665	\$278,823	\$220,452	\$388,605	\$396,913	\$404,882	\$413,873
Support Services - Business	\$2,361,580	\$2,219,694	\$2,763,019	\$8,248,716	\$6,490,659	\$6,592,044	\$6,646,295	\$6,716,730
Support Services - Central Activities	\$6,424,337	\$6,539,237	\$7,417,220	\$10,686,923	\$11,692,856	\$12,042,435	\$12,214,840	\$12,323,244
Supplemental Retirement Program	\$42,842	\$34,482	\$18,090	\$39,000	\$0	\$0	\$0	\$0
TOTAL SUPPORT SERVICES	\$22,431,601	\$23,178,314	\$27,437,292	\$37,699,430	\$40,425,131	\$41,352,811	\$41,996,348	\$42,680,089
FACILITIES ACQUISITION AND CONSTRUCTION	\$342,615	\$283,528	\$415,821	\$8,430,709	\$15,558,900	\$4,760,052	\$3,863,290	\$3,368,568
OTHER USES								
Debt Service	\$0	\$0	\$0	\$650,000	\$471,200	\$471,200	\$471,200	\$471,200
Transfers of Funds	\$9,117,344	\$5,452,785	\$5,023,586	\$8,585,835	\$12,763,153	\$8,531,161	\$8,594,424	\$8,647,690
Apportionment of Funds by ESD	\$8,682,280	\$7,387,739	\$7,834,387	\$10,773,135	\$11,472,328	\$11,337,712	\$11,357,904	\$11,371,366
TOTAL OTHER USES	\$17,799,624	\$12,840,524	\$12,857,973	\$20,008,970	\$24,706,681	\$20,340,073	\$20,423,528	\$20,490,256
CONTINGENCIES	\$8	\$34	\$0	\$6,336,613	\$3,241,210	\$2,841,944	\$2,808,672	\$2,792,036
UNAPPROPRIATED ENDING FUND BALANCE	\$4	\$2	\$0	\$2,684,807	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
TOTAL EXPENDITURES	\$49,921,690	\$44,862,625	\$52,797,183	\$87,332,384	\$99,757,437	\$85,431,000	\$85,506,176	\$86,111,548

Primary Elements: Chart of Account Definitions

Resources

1000 Revenue from Local Sources	
1111	Ad Valorem Taxes Levied by District. Taxes levied by a district on the assessed valuation of real and personal property located within the district which, within legal limits, is the final authority in determining the amount to be raised for school purposes.
1190	Penalties and Interest on Taxes. Amounts collected as penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date to the date of actual payment.
1500	Earnings on Investments. Money received as profit from holdings for savings.
1910	Rentals. Revenue from the rental of either real or personal property owned by the school.
1920	Contributions, Donations and General Fundraising From Private Sources. Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for unrestricted revenue and revenue which is restricted as to uses. General fundraising resources not related to student activities.
1940	Services Provided Other Local Education Agencies. Revenue from services provided other districts, other than for tuition and transportation services. These services include data processing, purchasing, maintenance, cleaning, consulting and guidance. Intermediate units will use this code in identifying revenue for services provided to districts. Use 1940 when the ESD or district is providing general services to support instruction.
1970	Services Provided Other Funds. Services provided other funds, such as printing or data processing. Generally, this account is only used in Internal Service Funds.
1980	Fees Charged to Grants. Indirect administrative charges assessed to grants.
1990	Miscellaneous. Revenue from local sources not provided for elsewhere. Record Medicaid Administrative Claiming (MAC) reimbursements, E-rate and SB1149 Energy revenues received here.
2000: Revenue from Intermediate Sources	
2200	Restricted Revenue. Revenue received as grants by the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it must be returned, usually, to the intermediate governmental unit. Separate accounts may be maintained for general source grants-in-aid which are not related to specific revenue sources of the intermediate governmental unit, and for those assigned to specific sources of revenue as appropriate
3000: Revenue from State Sources	
3101	State School Fund—General Support. ORS 327.006 to 327.013.
3104	State Managed County Timber. Revenue is in addition to that distributed through the county school fund. ORS 530.

4000: Revenue from Federal Sources	
4500	Restricted Revenue From the Federal Government Through the State. Revenues from the federal government through the state as grants to the district which must be used for a categorical or specific purpose. If such money is not completely used by the district, it usually is returned to the governmental unit. Separate sub-accounts may be maintained to segregate grants for different purposes. Examples of revenues to be recorded here are: Elementary and Secondary Education Act Programs, Vocational Programs, Child Nutrition Programs, Title 1, Bilingual ELL, School Nutrition, Vocational Education, IDEA 2004 (PL 108-446) Adult Education.
4501	Medicaid Reimbursement for Eligible Early Intervention (EI) Services (Birth to Age Three) Revenue received from the Oregon Health Authority (OHA) for Medicaid reimbursement for EI services provided pursuant to an Individualized Family Service Plan (IFSP).
4502	Medicaid Reimbursement for Eligible Early Childhood Special Education (ECSE) Services (Ages Three to Five) Revenue received from the Oregon Health Authority (OHA) for Medicaid reimbursement for ECSE services provided pursuant to an Individualized Family Service Plan (IFSP).
5000: Other Sources	
5200	Interfund Transfers. Revenue earned or received from another fund which will not be repaid.
5300	Sale of or Compensation for Loss of Fixed Assets. Revenue from the sale of school property or compensation for the sale or loss of fixed assets.
5400	Resources—Beginning Fund Balance.

Requirements: Functions

1000: Instruction	
1220	Restrictive Programs for Students with Disabilities. Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.
1250	Less Restrictive Programs for Students with Disabilities. Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities.
1260	Treatment and Habilitation. Services designed to address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas. May be used for birth to 5 (pre-K) special education.

1280	Alternative Education. Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework. On-line curriculums would be coded here.
1290	Designated Programs. Special learning experiences for other students with special needs; such as, English Language Learner students, teen parents and migrant education.
2000: Support Services	
2110	Attendance and Social Work Services. Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school and/or the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.
2120	Guidance Services. Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.
2130	Health Services. Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.
2140	Psychological Services. Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation 60 and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.
2150	Speech Pathology and Audiology Services. Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.
2160	Other Student Treatment Services. Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.
2190	Service Direction, Student Support Services. Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.
2210	Improvement of Instruction Services. Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

2220	Educational Media Services. Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes.
2310	Board of Education Services. Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making.
2320	Executive Administration Services. Activities associated with the overall general administrative or executive responsibility for the entire district.
2410	Office of the Principal Services. Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account.
2510	Direction of Business Support Services. Activities concerned with directing and managing the business support services as a group.
2520	Fiscal Services. Activities concerned with the fiscal operations of the district. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.
2540	Operation and Maintenance of Plant Services. Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.
2570	Internal Services. Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.
2610	Direction of Central Support Services. Activities concerned with directing and managing the central support services as a group.
2640	Staff Services. Activities concerned with maintaining an efficient staff for the district including such activities as recruiting and placement, staff transfers, health services, and staff accounting.
2660	Technology Services. Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.
2700	Supplemental Retirement Program. Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

4000: Facilities Acquisition and Construction	
4150	Building Acquisition, Construction, and Improvement Services. Activities concerned with building acquisition through purchase or construction and building improvements. Initial installation or extension of service systems, other built-in equipment and building additions are included.
5000: Other Uses	
5100	Debt Service. The servicing of the debt of a district. Categories of debt service are listed under objects.
5200	Transfers of Funds. These are transactions which withdraw money from one fund and place it in another without recourse. Unless state law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong, rather than placing them in the General Fund and later transferring them.
5300	Apportionment of Funds by ESD or LEA. Apportionment of equalization funds and distribution of other funds by the educational service districts (flow-through dollars from ESDs to districts or other ESDs) or from an LEA acting as the fiscal agent for a grant distributed to other districts or other agencies.
6000: Contingencies	
6110	Operating Contingency. Budgeted amount to be transferred by school board resolution to the proper expenditure code.
7000: Unappropriated Ending Fund Balance	
7000	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted. only.

Requirements: Objects

100: Salaries	
111	Licensed Salaries. Costs for work performed by regular licensed employees of the district. Include licensed coordinators and licensed employees in the bargaining unit under this object.
112	Classified Salaries. Costs for work performed by regular classified employees of the district.
113	Administrators. Costs for work performed by regular administrative employees who manage, direct, or administer programs of the district.
121	Substitutes—Licensed. Costs for work performed by substitute licensed employees of the district.
122	Substitute—Classified. Costs for the work performed by substitute classified employees of the district.

130	Additional Salary. Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above.
200: Associated Payroll Costs	
210	Employer Contribution. Employer's contribution to the Public Employees Retirement System.
220	Social Security Administration. Employer's contribution to the Social Security/Medicare (FICA) for employee retirement.
230	Other required payroll costs
240	Contractual Employee Benefits. Amounts paid by the district which are a result of a negotiated agreement between the Board of Directors and the employee groups. Examples of expenditures would be health insurance, long-term disability and tuition reimbursement.
270	270 Post Retirement Health Benefits (PRHB). Post-retirement Health Benefits are costs of health insurance or health services not included in a pension plan for retirees and their spouses, dependents and survivors.
300: Purchased Services	
310	Instructional, Professional and Technical Services. Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, teachers for the instructional area.
320	Property Services. Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the district. These services are performed by persons other than district employees.
340	Travel. Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here.
350	Communication. Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising.
374	Tuition. Expenditures to reimburse other educational agencies for services rendered to students.
380	Non-instructional Professional and Technical Services. Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
390	Other General Professional and Technological Services.

400: Supplies and Materials	
410	Consumable Supplies and Materials. Expenditures for ALL supplies for the operation of a district, including freight and cartage.
420	Textbooks. Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them.
430	Library Books. Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom.
440	Periodicals. Expenditures for periodicals and newspapers.
460	Non-consumable Items. Expenditures for equipment with a current value of less than \$5,000 or for items which are "equipment-like," but which fail one or more of the tests for classification as Object 541 or 542 (see object 540 definition).
470	Computer Software. Expenditures for published computer software. Include licensure and usage fees for software here. The Cloud is considered software and would be coded here.
480	Computer Hardware. Expenditures for non-capital computer hardware, generally of value not meeting the capital expenditure criterion. An iPad or e-reader needed to access e-textbooks is considered hardware and would be coded here.
500: Capital Outlay	
520	Buildings Acquisition. Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for installment or lease payment (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school—housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are included also.
530	Improvements Other Than Buildings. Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the district. Improvement consists of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the district for capital improvement such as streets, curbs, and drains are also recorded here.
540	Depreciable Equipment. Expenditures for the initial, additional, and replacement items of equipment, except for buses and capital bus improvements.
550	Depreciable Technology. Expenditures for computer hardware, related equipment, and other capital outlay for technology.

600: Other Objects	
610	Redemption of Principal. Expenditures which are from current funds to retire bonds, and principal portion of contractual payments for capital acquisitions.
621	Regular Interest. Expenditures for all interest, excluding bus garage, bus and capital bus improvement interest.
640	Dues and Fees. Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.
650	Insurance and Judgments. Insurance to protect school board members and their employees against loss due to accident or neglect.
670	Taxes, Licenses and Assessments. This includes taxes, licenses and assessments paid to a government body and penalties assessed for lack of health benefits for eligible employees (Affordable Care Act).
690	Grant Indirect Charges. Charges made to a grant to recover charges made to administration
700: Transfers	
710	Fund Modifications. This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund and should be so recorded.
720	Transits. This category represents transactions which are transit or flow-through means to convey money to the recipient (person or agency).
800: Other Uses of Funds	
810	Planned Reserve. Amounts set aside for operating contingencies for expenditures which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event.
820	Reserved for Next Year.

Summary of Operating Funds

General Fund

The General Fund is budgeted at \$30,146,138. This is an increase of \$1,004,122 or a 3% increase from the 2021-2022 adopted budget.

The General fund supports three main purposes:

- Administrative services
- Tier 1 services
- Transfers for Tier 2 services

Administrative services include the Board of Directors, Superintendent's Office, Human Resources, Business Services and Facilities Management. These services are supported by 10%

of the total State School Fund formula as well as the indirect fees collected from services and grants.

Tier 1 services, which are core services that every district in the LBL region receives and 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. At this time, Tier 1 services include:

- Business Information Systems (School ERP Pro) and Forecast5/Frontline
- InTouch Student Receipting Software
- Courier
- Information and Technology Services: Student Information System Suite (General Student Records, Gradebook, Attendance, Scheduler, Online Registration and Data Warehouse and Analytics), PowerSchool Special Education Records System, Network Support Services including Wide Area Network Operation
- Education Evaluation and Consultation Center for students birth through grade 12
- Occupational Therapy
- Physical Therapy
- Augmentative Communication Services
- Support and Consultation for students with Severe Disabilities
- Student and Family Support Services
- Home School Registration and Assessment Tracking

The 2022-2023 Tier 1 budget is estimated at \$13,179,792 and is outlined below:

Tier 1 Budget, 2022-2023	
Business Office	
Business Information System- IV, Forecast 5	872,826
Business Information System- InTouch	35,937
Courier	52,637
Regional Professional Development/Training	21,120
Student & Family Support	
Home School	47,736
Student & Family Support Administration	74,741
Special Education	
Education Evaluation Center, K-12	3,586,914
Education Evaluation Center, Birth to 5	885,102
Education Evaluation, Audiology	56,401
Augmentative Communication	647,616
Occupational Therapists (OT)	1,228,508
Physical Therapists (PT)	312,741
Severe Disability Services	155,007
Severe Disability Transits	1,300,000
Technology & Information Systems	
Network Services (WAN)	1,405,210
Technology Replacement	200,000
Systems Analysts	417,905
Data Warehouse Services (Argos)	225,951
Power School Special Education	140,104
Student Information Systems	1,284,112
Registrar	229,224
Total Tier 1 Services	13,179,792

After all Tier 1 services have been paid for, the remaining funds called Tier 2 funds, estimated at \$4,298,792 for 2022-2023, 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 can be spent on services that are categorized as Tier 2 services. Funds that are allocated to Tier 2 are transferred to the Internal Service funds.

The calculation that is being used for the 2022-2023 is as follows:

District	ADMw 2018-2019	ADMw 2019-2020	ADMw 2020-2021	3 Year Average	% of Total ADMw	% Allocation of Tier 2 Funds
Alsea	465.9	465.9	961.4	631.1	1.4%	1.4%
Central Linn	844.4	844.4	823.2	837.3	1.8%	1.8%
Corvallis	7,942.1	7,847.5	7,769.4	7,853.0	17.1%	17.1%
Greater Albany	11,167.7	11,050.5	11,050.5	11,089.6	24.2%	24.2%
Harrisburg	1,044.7	1,029.5	1,009.8	1,028.0	2.2%	2.2%
Lebanon	4,937.8	4,928.5	4,908.0	4,924.8	10.8%	10.8%
Lincoln County	7,003.4	7,037.5	7,032.5	7,024.4	15.3%	15.3%
Monroe	592.0	531.4	507.1	543.5	1.2%	1.2%
Philomath	1,931.9	1,939.8	1,935.8	1,935.8	4.2%	4.2%
Santiam Canyon	5,458.0	5,458.0	5,626.7	5,514.3	12.0%	12.0%
Scio	970.0	1,073.0	3,053.0	1,698.6	3.7%	3.7%
Sweet Home	2,734.3	2,734.3	2,711.2	2,726.6	6.0%	6.0%
	45,092.2	44,940.3	47,388.5	45,807.0	100%	100%

A copy of the 2021-2023 Local Service Plan can be found in Appendix A.

Revenue in the General Fund is received from both property tax payments and the State School Fund (SSF). Property tax assessed values and collections are expected to continue to increase. We are seeing residential growth in many of our communities. The SSF comprises the legislative appropriation for K-12 education and local revenues, these funds are allocated to each school district through a complex funding formula. Approximately 95.5% of the SSF grant is allocated to school districts and the remainder 4.5% is allocated to ESDs.

A major component to the SSF calculation is the Extended Average Daily Membership Weighted (ADMw). The SSF allocation for each school district is calculated on the larger of the current or next year's projected ADMw. (ADMw is the average of all students' membership days as a proportion of the school year and other weighting factors, such as the number of ELD and Special Education students being served, and the number of students navigating poverty). ESD's are unique in that revenue projections are not submitted to the Oregon Department of Education, but instead receive funding based off of enrollment projections of component districts.

The ESD is calculating SSF payments based on a \$9.3 billion allocation to schools for the 2021-2023 biennium. As a region, ADMw has started to decline. LBL is unique in that three of our districts have an online charter school. Students from across the state enroll in these programs and generate revenue in the same way that a student living in one of our three counties would. The growth in 2020-2021 was due to enrollment in online charters in our region as a result of the COVID pandemic. For 2021-2022 these online charters have seen a large decrease in student enrollment. At this time, LBL is planning for a decrease in enrollment over the next few years.

For fiscal years 2021-2022 and 2022-2023, SB 743 impacts the stop loss formula for the State School Fund. In prior years, even if enrollment was declining, a decrease in overall ADMw across the region did not immediately impact the State School Fund. For these two years, a mid-year adjustment is being made to limit districts from claiming losses in ADMw for online charters greater than 10%. In fiscal year 2023-2024 with the end of SB 743 and the full stop loss formula outlined in ORS 327.013 in effect, we anticipate additional stability in the General Fund resources. The extended ADMw that is used for each district's allocation is the ADMw of the current year or the ADMw of the prior year, whichever is greater. Current projections show that the ADMw of the current year (2021-2022) will be higher than the next year (2022-2023) and therefore only a minor reduction is funding in anticipated due to the impact of SB 743.

By the first Monday in March of every year, the Oregon Department of Education (ODE) issues an estimate of the SSF for the upcoming school year. The February 24, 2022 estimate for 2022-2023 is based on the States' adopted budget of a \$9.3 billion SSF, with 49% distributed in 2021-2022 and 51% distributed in 2022-2023.

The first ESD State School Fund estimate for the 2022-2023 fiscal year, released on February 24, 2022 is listed below:

Fiscal Year		Database Updated	
2023		2/24/2022	

Institutions_Id	District	District Revenue	ADMw Extended	Local Rev	ESD Portion of District Revenue	ESD Adj Formula Revenue	Minimum General Services Grant	Column1	Per Admw	SSF	SSF Balance
1902	Clackamas ESD	660,952,321.44	66,033.15	19,350,000.00	31,144,350.22	30,547,849.58	30,547,849.58	29,976,467.09	453.96	10,626,467.09	10,626,467.09
1949	South Coast ESD	146,192,146.17	14,959.33	4,200,000.00	6,888,635.16	6,756,698.70	6,756,698.70	6,630,317.98	443.22	2,430,317.98	2,430,317.98
1975	High Desert ESD	327,280,482.65	33,095.82	3,114,886.00	15,421,593.42	15,126,227.16	15,126,227.16	14,843,298.52	448.49	11,728,412.52	11,728,412.52
1980	Douglas ESD	158,609,941.16	16,115.66	5,090,400.00	7,473,766.86	7,330,623.51	7,330,623.51	7,193,507.80	446.37	2,103,107.80	2,103,107.80
2004	North Central ESD	47,284,998.00	4,879.69	3,200,000.00	2,228,088.91	2,185,414.83	2,185,414.83	2,144,537.72	439.48	(1,055,462.28)	-
2007	Grant ESD	25,541,449.99	2,618.72	2,200,000.00	1,203,523.82	1,180,473.00	1,180,473.00	1,522,534.50	581.40	(677,465.50)	-
2013	Harney ESD Region XVII	34,336,182.17	3,583.49	613,750.00	1,617,935.29	1,586,947.34	1,586,947.34	1,557,264.27	434.57	943,514.27	943,514.27
2025	Southern Oregon ESD	574,049,071.61	58,855.58	13,400,000.00	27,049,432.69	26,531,361.07	26,531,361.07	26,035,105.02	442.36	12,635,105.02	12,635,105.02
2049	Jefferson ESD	44,388,235.18	4,557.90	412,000.00	2,091,592.23	2,051,532.44	2,051,532.44	2,013,159.54	441.69	1,601,159.54	1,601,159.54
2058	Lake ESD	18,072,572.12	1,830.66	725,000.00	851,587.17	835,276.91	835,276.91	1,522,534.50	831.68	797,534.50	797,534.50
2064	Linn ESD	524,021,225.09	53,167.42	8,373,000.00	24,692,099.61	24,219,177.45	24,219,177.45	23,766,169.06	447.02	15,393,169.66	15,393,169.66
2098	Linn Benton Lincoln ESD	428,205,919.22	43,828.32	9,116,099.00	20,177,242.27	19,790,792.14	19,790,792.14	19,420,615.11	443.11	10,304,516.11	10,304,516.11
2106	Marion ESD Region XVIII	73,360,003.67	7,406.12	685,000.00	3,478,486.09	3,367,821.08	3,367,821.08	3,308,931.16	546.00	2,604,921.16	2,604,921.16
2117	Willamette ESD	971,249,684.36	99,198.61	13,690,000.00	45,765,691.93	44,889,152.06	44,889,152.06	44,049,522.56	444.05	30,359,522.56	30,359,522.56
2148	Multnomah ESD	1,047,182,053.47	104,964.44	40,031,000.00	49,343,656.97	48,398,589.15	48,398,589.15	47,493,317.35	452.47	7,462,317.35	7,462,317.35
2200	InterMountain ESD	298,478,262.64	30,984.75	8,200,000.00	14,064,420.75	13,795,048.11	13,795,048.11	13,537,018.52	436.89	5,337,018.52	5,337,018.52
2218	Region 18 ESD	14,137,651.04	1,401.34	3,601,979.00	666,172.04	653,413.00	653,413.00	1,522,534.50	1,086.49	(2,079,444.50)	-
2223	Columbia Gorge ESD	91,518,790.40	9,295.01	2,344,255.00	4,312,403.74	4,229,809.25	4,229,809.25	4,150,692.75	446.55	1,806,437.75	1,806,437.75
2230	Northwest Regional ESD	1,179,529,556.26	117,639.74	14,056,000.00	55,579,926.73	54,515,417.06	54,515,417.06	53,495,733.01	454.74	39,439,733.01	39,439,733.01
State Subtotal:		6,663,790,636.63	674,415.76	152,413,369.00	314,000,605.91	307,986,623.85	309,885,064.45	304,174,251.57		151,760,882.56	155,573,254.84
Overfunded:							3,812,372.28	3,812,372.28			
State Totals:		6,663,790,636.63	674,415.76	152,413,369.00	314,000,605.91	307,986,623.85	313,697,436.73	307,986,623.85		151,760,882.56	155,573,254.84
Statewide Targets:				150,248,687.92		307,986,623.85		307,986,623.85		157,737,935.93	
Adjusted for Overfunded:						0.00		0.00		155,573,254.84	
Average SSF per ADMw:			456.67		Adjustment Ratio:	0.98		Ratio:	0.98	Reserve:	2,164,681.09
							3,098,850.64				

General Fund Assumptions

Resources

1000: Revenue from Local Sources, 4.0% growth anticipated each year.

3000: Revenue from State Sources, 2% growth anticipated each year.

5000: Revenue from Other Sources (Sales of Assets, Beginning Fund Balance) is projected to be less than 2021-2022 as reserves were used to backfill the loss created by SB 743.

Requirements

100: Salaries, 4% growth anticipated each year (includes a step and COLA).

200: Associated Payroll Costs increase 3% in 2023-2024, 2.5% in 2024-2025, and 3.5% in 2025-2026.

300: Purchased Services increase minimally each year. With inflation, a 1% increase was budgeted.

400: Supplies and Materials remain flat or increase minimally each year. With inflation, a 1% increase was budgeted.

500: Capital Outlay will remain the same at \$100,000 per year.

600: Transfers increase in 2022-2023 and then decrease in future years to remain flat in future years.

700: Other uses show a little fluctuation to reflect projected operating surplus.

General Fund Resource Projections

Resources by Source								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
REVENUES								
Local	\$10,055,458	\$10,232,051	\$10,739,516	\$10,892,000	\$11,108,099	\$11,552,423	\$12,014,520	\$12,495,101
County	\$0	\$0	\$584	\$0	\$0	\$0	\$0	\$0
State	\$8,992,694	\$9,090,989	\$11,097,542	\$10,798,066	\$10,314,516	\$10,520,806	\$10,731,222	\$10,945,847
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$7,406,828	\$8,098,219	\$7,982,163	\$7,451,950	\$8,723,523	\$7,851,171	\$7,851,171	\$7,851,171
TOTAL REVENUES	\$26,454,980	\$27,421,258	\$29,819,805	\$29,142,016	\$30,146,138	\$29,924,400	\$30,596,913	\$31,292,118

General Fund Requirements Projections

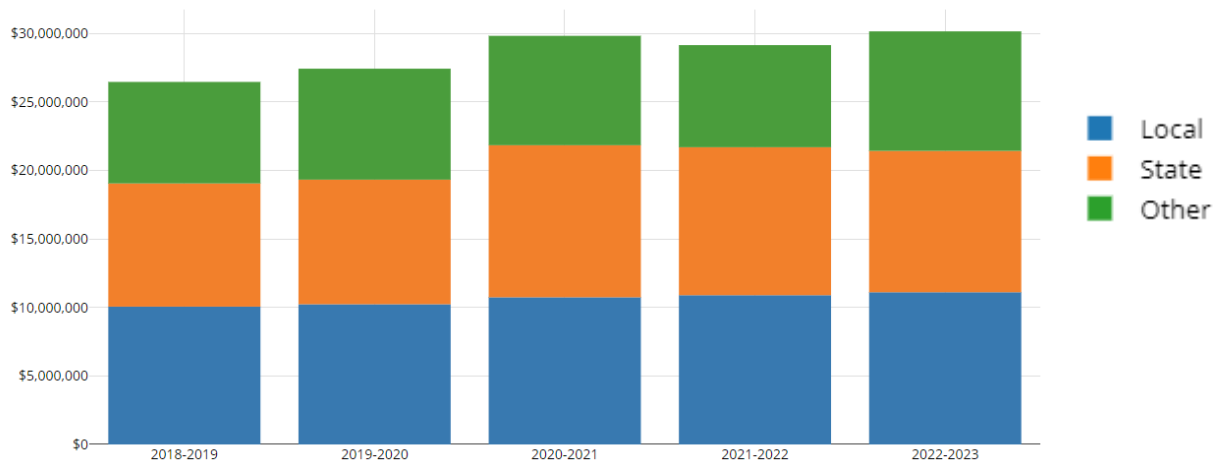
Requirements by Object								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
EXPENDITURES								
Salaries	\$5,528,652	\$6,278,489	\$6,232,890	\$7,539,525	\$7,659,830	\$7,947,413	\$8,246,500	\$8,557,550
Benefits	\$3,037,985	\$3,795,921	\$3,853,534	\$4,380,108	\$4,561,569	\$4,732,312	\$4,871,969	\$5,058,088
Purchased Services	\$1,506,999	\$926,034	\$1,072,949	\$1,988,371	\$2,031,467	\$2,101,782	\$2,105,548	\$2,168,022
Supplies and Materials	\$1,045,978	\$1,052,794	\$1,302,531	\$1,559,865	\$1,696,555	\$1,923,789	\$1,980,656	\$1,992,304
Capital Outlay	\$207,860	\$12,068	\$97,878	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Transfers	\$6,507,027	\$6,752,784	\$6,287,586	\$9,204,418	\$9,657,076	\$8,657,076	\$8,807,076	\$8,907,076
Other	\$604,693	\$672,966	\$729,213	\$4,369,729	\$4,439,641	\$4,462,029	\$4,485,164	\$4,509,077
TOTAL EXPENDITURES	\$18,439,195	\$19,491,055	\$19,576,580	\$29,142,016	\$30,146,138	\$29,924,400	\$30,596,913	\$31,292,118

Requirements by Program								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
INSTRUCTION								
Special Programs	\$205,650	\$233,113	\$239,534	\$233,576	\$155,007	\$163,820	\$167,697	\$176,292
TOTAL INSTRUCTION	\$205,650	\$233,113	\$239,534	\$233,576	\$155,007	\$163,820	\$167,697	\$176,292
SUPPORT SERVICES								
Support Services - Students	\$5,008,976	\$5,431,115	\$5,701,661	\$6,417,215	\$6,839,759	\$7,129,626	\$7,335,464	\$7,622,754
Support Services - Instructional Staff	\$434,208	\$493,964	\$352,705	\$389,675	\$377,209	\$397,587	\$408,708	\$424,310
Support Services - General Administration	\$733,928	\$1,034,153	\$838,757	\$1,445,283	\$1,460,882	\$1,515,162	\$1,543,647	\$1,593,505
Support Services - Business	\$1,318,078	\$1,404,490	\$1,462,878	\$2,301,071	\$2,547,274	\$2,666,514	\$2,716,270	\$2,808,820
Support Services - Central Activities	\$4,231,325	\$4,141,434	\$4,693,459	\$5,630,762	\$5,578,931	\$5,864,614	\$6,088,052	\$6,229,360
Supplemental Retirement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SUPPORT SERVICES	\$11,726,515	\$12,505,156	\$13,049,460	\$16,184,006	\$16,804,055	\$17,573,504	\$18,092,141	\$18,678,750
OTHER USES								
Transfers of Funds	\$5,207,027	\$5,452,785	\$4,987,586	\$7,904,418	\$8,357,076	\$7,491,692	\$7,621,500	\$7,708,038
Apportionment of Funds by ESD	\$1,300,000	\$1,299,999	\$1,300,000	\$1,300,000	\$1,300,000	\$1,165,384	\$1,185,576	\$1,199,038
PERS USAL Lump Sum Payment to PERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER USES	\$6,507,027	\$6,752,784	\$6,287,586	\$9,204,418	\$9,657,076	\$8,657,076	\$8,807,076	\$8,907,076
CONTINGENCIES	\$1	\$1	\$0	\$1,520,016	\$1,530,000	\$1,530,000	\$1,530,000	\$1,530,000
UNAPPROPRIATED ENDING FUND BALANCE	\$2	\$1	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
TOTAL EXPENDITURES	\$18,439,195	\$19,491,055	\$19,576,580	\$29,142,016	\$30,146,138	\$29,924,400	\$30,596,913	\$31,292,118

General Fund Resources by Source

Actual 2020	Actual 2021	Adopted 2022	Resources	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$		\$	\$	\$
7,811,327	8,141,697	8,401,000	1000 - Revenue from Local Sources			
178,583	194,644	250,000	1111 - Current Year's Taxes	8,741,099	8,741,099	8,741,099
1,733	(3,358)	5,000	1112 - Prior Year's Taxes	250,000	250,000	250,000
33,745	32,369	20,000	1114 - Pay In Lieu of Property Taxes	5,000	5,000	5,000
434,422	193,014	204,000	1190 - Penalty & Interest On Taxes	20,000	20,000	20,000
-	1,705	-	1510 - Interest On Investments	95,000	95,000	95,000
1,733,632	2,161,258	1,987,000	1960 - Recovery Prior Years' Expenditures	-	-	-
38,608	18,188	25,000	1980 - Fees Charged to Grants	1,987,000	1,987,000	1,987,000
			1990 - Misc Revenue	10,000	10,000	10,000
10,232,051	10,739,516	10,892,000	Total Revenue from Local Sources:	11,108,099	11,108,099	11,108,099
-	584	-	2000 - Revenue From Intermediate Sources			
-	584	-	2199 - Hert (Heavy Equipment Rental TAX)	-	-	-
			Total Revenue From Intermediate Sources:	-	-	-
9,048,107	11,021,472	10,698,066	3000 - Revenue From State Sources			
42,882	76,069	100,000	3101 - State School Fund	10,304,516	10,304,516	10,304,516
9,090,989	11,097,542	10,798,066	3104 - State Managed County Timber	10,000	10,000	10,000
			Total Revenue From State Sources:	10,314,516	10,314,516	10,314,516
82,431	51,958	51,950	5000 - Other Sources			
8,015,788	7,930,205	7,400,000	5300 - Sale-Comp Loss Fixed Assets	51,950	51,950	51,950
8,098,219	7,982,163	7,451,950	5400 - Beginning Fund Balance	8,671,573	8,671,573	8,671,573
			Total Other Sources:	8,723,523	8,723,523	8,723,523
27,421,258	29,819,805	29,142,016	Resources Total:	30,146,138	30,146,138	30,146,138

General Fund Graph: Historical Resources by Source



General Fund Requirements by Object

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
6,278,489	6,232,890	7,539,525	92.94	0100 - Salaries	7,659,830	94.35	7,659,830	94.35	7,659,830	94.35
3,795,921	3,853,534	4,380,108		0200 - Associated Payroll Costs	4,561,569		4,561,569		4,561,569	
926,034	1,072,949	1,988,371		0300 - Purchased Services	2,031,467		2,031,467		2,031,467	
1,052,794	1,302,531	1,559,865		0400 - Supplies and Materials	1,696,555		1,696,555		1,696,555	
12,068	97,878	100,000		0500 - Capital Outlay	100,000		100,000		100,000	
672,964	729,213	849,713		0600 - Other Objects	909,641		909,641		909,641	
6,752,784	6,287,586	9,204,418		0700 - Transfers	9,657,076		9,657,076		9,657,076	
-	-	3,520,016		0800 - Other Uses of Funds	3,530,000		3,530,000		3,530,000	
19,491,053	19,576,580	29,142,016	92.94	Total:	30,146,138	94.35	30,146,138	94.35	30,146,138	94.35

Transfers make up the largest portion of the appropriated expenditures in the General Fund. The largest portion of the \$9,657,076 that is allocated to transfers is comprised of the transfer of the Tier 2 resolution dollars into the Internal Service Fund where the Tier 2 and contracted services budgets are appropriated. The balance of the transfers represents the Tier 1 Technology Replacement Equipment Reserve and the non-resolution transfers to support Vehicle Replacement, Capital Projects, Unemployment, Conference Room Support, and the Debt Service Fund.

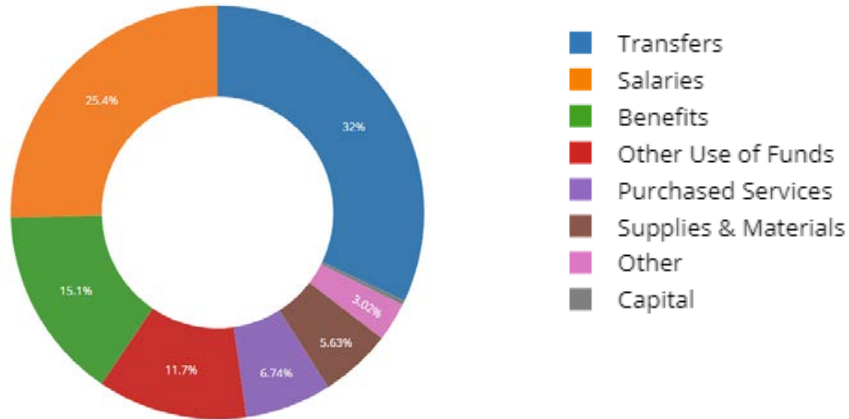
Other uses of funds include the budgeted contingency and unappropriated ending fund balance. Board policy DBDB directs the board to establish an unreserved fund balance of a sufficient amount. The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain an unreserved fund balance in their general fund of no less than 5% to 15% of regular general fund operating reserves. The Oregon Association of School Business Officials recommends, at a minimum, an unreserved ending fund balance of no less than 3% to 8% of the general fund balance.

LBL's contingency is budgeted at \$1,530,000, representing 5.08% of the General Fund budget.

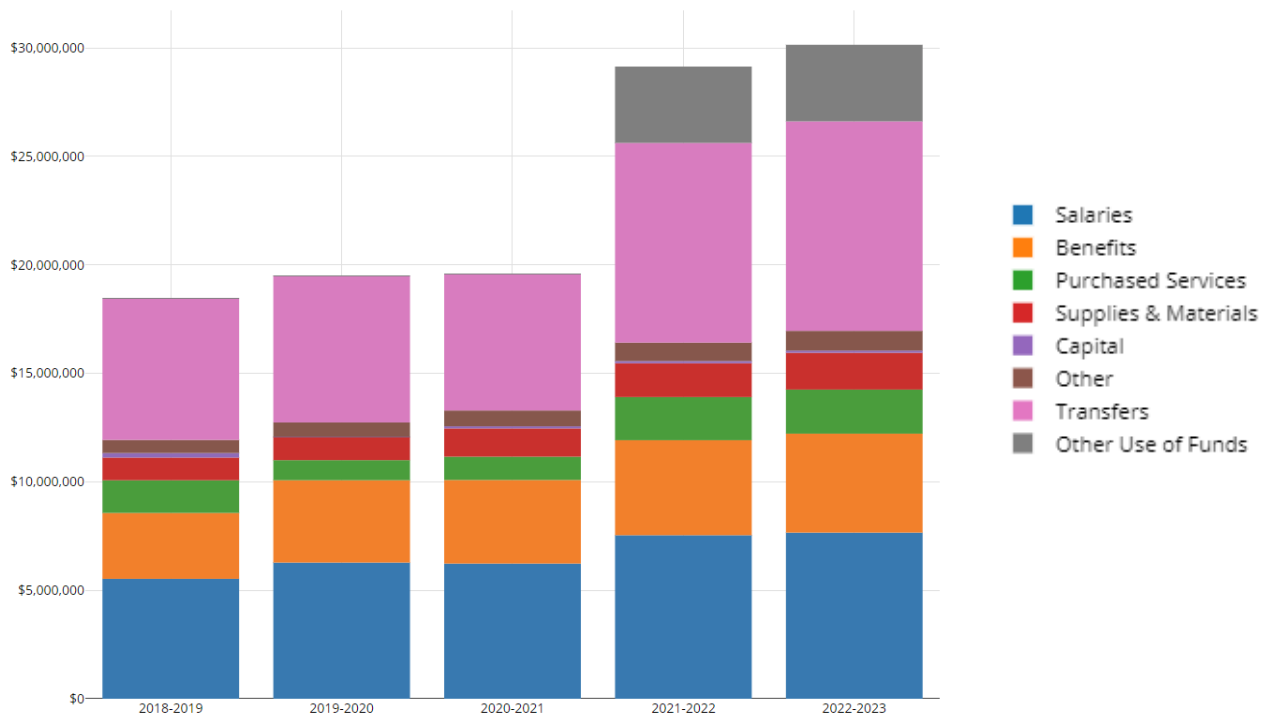
LBL's unappropriated fund balance is budgeted at \$2,000,000, representing 6.63% of the General Fund.

Total reserves are 11.71% of the budget. LBL maintains a higher reserve due to cash flow concerns that occur when there is a delay in payment from grants and contracts with the Oregon Department of Education that are budgeted in the Special Revenue Fund. Due to the continued cash flow concerns, LBL's budgeted contingency and unappropriated fund balance for future years remain very consistent.

General Fund Graph: Requirements by Object



General Fund Graph: Historical Requirements by Object



Special Revenue Fund

The Special Revenue Fund is budgeted at \$35,528,362 for 2022-2023. This is an increase of \$5,257,410 over the 2021-2022 adopted budget.

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 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.

2022-2023 is the second year of the biennium for these grants and all are expecting at least minimal increases in funds. LBL has already been awarded the state general funds as part of these biennium grants. All grants also have a large percentage of federal funds that have not yet been allocated. LBL has projected a 2% increase in federal funds for all grants and contracts.

Regional Inclusive Service: This program supports students with a multitude of special needs and has been underfunded for many years. Advocacy continues at the Legislature to provide funding for some of the most vulnerable students we serve. Regional Inclusive Services is one of the grants that will be awarded ESSER III funds, although the allocation is not known at the time of budget development. An allocation of \$500,000 has been budgeted and will be adjusted once a contract is received. Staffing levels have remained very stable with the addition of a new half time administrator and a half time Braille specialist for the 2022-2023 fiscal year.

Early Intervention/Early Childhood Special Education (EI/ECSE): This program was underfunded for many years and was one of the programs selected to receive additional funding through the Student Success Act. EI/ECSE is also one of our grant programs that is anticipated to receive ESSER III funding. An allocation of \$500,000 has been budgeted and will be adjusted once a contract is received. Staffing continues to grow with additional funding to meet the minimum services levels outlined at the state level.

Long Term Care and Treatment (LTCT): Based on estimates from Oregon Department of Education for 2022-2023, the LTCT program is expected to receive minimal increases in funds. With the addition of funding the LTCT program will be adding an Art teacher to support the instructional needs of students.

New grants for 2022-2023 include:

The Oregon Department of Education began the process of aligning grants and contracts for districts to meet standardized reporting requirements. The initiative titled “Aligning for Student Success,” awards additional funding to ESD’s across the state to support districts in this initiative. LBL will be receiving funds from the following programs: Early Indicator and Intervention Systems, Every Day Matters, High School Success, and through the Student Investment Account.

Special Revenue Fund Assumptions

Resources

1000: Revenue from Local Sources, minimum growth anticipated.

2000: Revenue from Intermediate Sources, no anticipated growth.

3000: Revenue from State Sources is budgeted with a 2% growth in future years.

4000: Revenue from Federal Sources, growth in 2022-2023 and then future declines as ESSER funds are utilized.

5000: Revenue from Other Sources (Transfers and Beginning Fund Balance) is projected to remain unchanged.

Requirements

100: Salaries, 4% growth anticipated each year (includes a step and COLA).

200: Associated Payroll Costs increase 3% in 2023-2024, 2.5% in 2024-2025, and 3.5% in 2025-2026.

300: Purchased Services increase minimally each year. With inflation, a 1% increase was budgeted.

400: Supplies and Materials remain flat or increase minimally each year. With inflation, a 1% increase was budgeted.

500: Capital Outlay will increase in 2022-2023 and 2023-2024 as LBL anticipates using some ESSER funds to support some Capital Projects. A decline is seen in future years when funding ends.

600: Transfers, which consist mostly of funds transfers to other agency's per grant agreements. Transfers are based on a % of grant revenues received.

700: Other uses show a little fluctuation to reflect projected operating surplus.

Special Revenue Fund Resource Projections

Resources by Source								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
EXPENDITURES								
Salaries	\$5,610,911	\$5,198,290	\$6,389,612	\$7,242,398	\$8,202,964	\$8,283,741	\$8,598,587	\$8,926,027
Benefits	\$3,220,694	\$3,382,047	\$4,083,585	\$4,398,624	\$5,005,884	\$5,189,512	\$5,340,271	\$5,540,261
Purchased Services	\$1,991,728	\$1,169,058	\$4,432,159	\$3,712,045	\$5,215,961	\$5,312,166	\$5,213,838	\$5,155,961
Supplies and Materials	\$354,454	\$183,757	\$1,292,433	\$1,444,463	\$571,413	\$571,413	\$571,413	\$571,413
Capital Outlay	\$317,223	\$139,243	\$641,593	\$1,929,077	\$3,697,700	\$3,697,700	\$3,697,700	\$3,602,221
Transfers	\$7,482,186	\$6,087,740	\$6,534,387	\$10,074,552	\$10,930,328	\$10,930,328	\$10,930,328	\$10,930,328
Other	\$1,026,758	\$922,032	\$1,314,235	\$2,427,203	\$2,161,522	\$2,196,214	\$2,231,599	\$2,267,692
TOTAL EXPENDITURES	\$20,003,953	\$17,082,168	\$24,688,004	\$31,228,362	\$35,785,772	\$36,181,073	\$36,583,736	\$36,993,903

Special Revenue Fund Requirements Projections

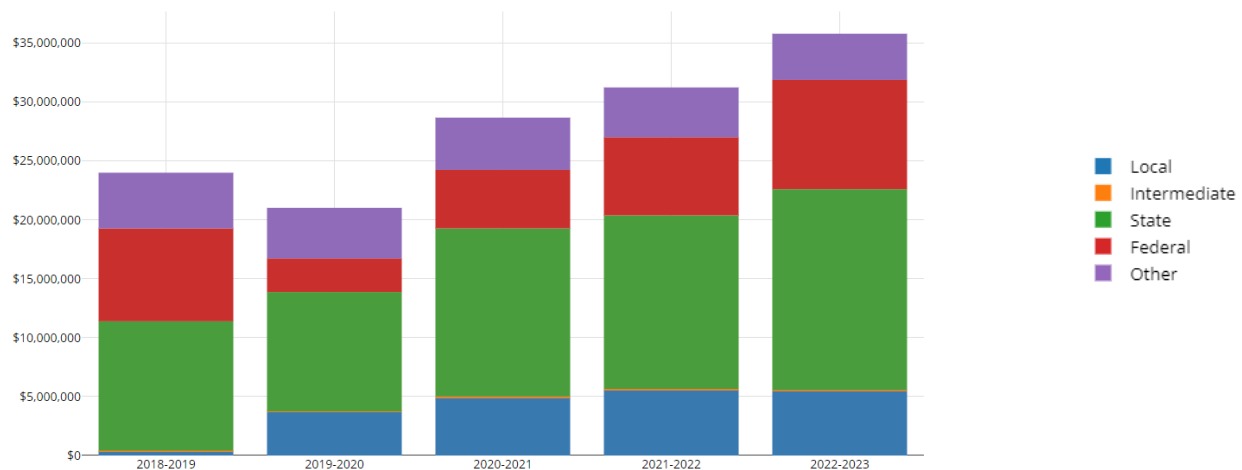
Requirements by Object								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
EXPENDITURES								
Salaries	\$5,610,911	\$5,198,290	\$6,389,612	\$7,242,398	\$8,202,964	\$8,283,741	\$8,598,587	\$8,926,027
Benefits	\$3,220,694	\$3,382,047	\$4,083,585	\$4,398,624	\$5,005,884	\$5,189,512	\$5,340,271	\$5,540,261
Purchased Services	\$1,991,728	\$1,169,058	\$4,432,159	\$3,712,045	\$5,215,961	\$5,312,166	\$5,213,838	\$5,155,961
Supplies and Materials	\$354,454	\$183,757	\$1,292,433	\$1,444,463	\$571,413	\$571,413	\$571,413	\$571,413
Capital Outlay	\$317,223	\$139,243	\$641,593	\$1,929,077	\$3,697,700	\$3,697,700	\$3,697,700	\$3,602,221
Transfers	\$7,482,186	\$6,087,740	\$6,534,387	\$10,074,552	\$10,930,328	\$10,930,328	\$10,930,328	\$10,930,328
Other	\$1,026,758	\$922,032	\$1,314,235	\$2,427,203	\$2,161,522	\$2,196,214	\$2,231,599	\$2,267,692
TOTAL EXPENDITURES	\$20,003,953	\$17,082,168	\$24,688,004	\$31,228,362	\$35,785,772	\$36,181,073	\$36,583,736	\$36,993,903

Requirements by Program								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
INSTRUCTION								
Special Programs	\$9,136,163	\$8,320,362	\$11,510,418	\$11,549,779	\$13,312,508	\$13,617,277	\$13,892,713	\$14,254,265
TOTAL INSTRUCTION	\$9,136,163	\$8,320,362	\$11,510,418	\$11,549,779	\$13,312,508	\$13,617,277	\$13,892,713	\$14,254,265
SUPPORT SERVICES								
Support Services - Students	\$2,341,160	\$1,733,007	\$3,809,244	\$2,477,131	\$2,888,184	\$2,925,885	\$2,986,699	\$3,055,503
Support Services - Instructional Staff	\$296,567	\$311,904	\$1,203,852	\$804,000	\$1,750,960	\$1,781,679	\$1,826,453	\$1,877,848
Support Services - General Administration	\$0	\$0	\$337,426	\$1,210,000	\$1,120,000	\$1,123,021	\$1,125,995	\$1,129,221
Support Services - School Administration	\$195,121	\$194,665	\$278,823	\$220,452	\$388,605	\$396,913	\$404,882	\$413,873
Support Services - Business	\$393,990	\$243,380	\$622,150	\$1,524,149	\$1,214,555	\$1,219,989	\$1,225,229	\$1,223,677
Support Services - Central Activities	\$115,921	\$156,626	\$373,614	\$2,385,582	\$1,774,317	\$1,776,311	\$1,778,346	\$1,740,727
Supplemental Retirement Program	\$42,842	\$34,482	\$18,090	\$39,000	\$0	\$0	\$0	\$0
TOTAL SUPPORT SERVICES	\$3,385,601	\$2,674,064	\$6,643,199	\$8,660,314	\$9,136,621	\$9,223,799	\$9,347,604	\$9,440,849
FACILITIES ACQUISITION AND CONSTRUCTION	\$0	\$0	\$0	\$0	\$2,031,315	\$2,034,669	\$2,038,091	\$1,993,461
OTHER USES								
Transfers of Funds	\$99,906	\$0	\$0	\$601,417	\$758,000	\$758,000	\$758,000	\$758,000
Apportionment of Funds by ESD	\$7,382,280	\$6,087,740	\$6,534,387	\$9,473,135	\$10,172,328	\$10,172,328	\$10,172,328	\$10,172,328
TOTAL OTHER USES	\$7,482,186	\$6,087,740	\$6,534,387	\$10,074,552	\$10,930,328	\$10,930,328	\$10,930,328	\$10,930,328
CONTINGENCIES	\$1	\$1	\$0	\$258,910	\$275,000	\$275,000	\$275,000	\$275,000
UNAPPROPRIATED ENDING FUND BALANCE	\$2	\$1	\$0	\$684,807	\$100,000	\$100,000	\$100,000	\$100,000
TOTAL EXPENDITURES	\$20,003,953	\$17,082,168	\$24,688,004	\$31,228,362	\$35,785,772	\$36,181,073	\$36,583,736	\$36,993,903

Special Revenue Fund Resources by Source

Actual 2020	Actual 2021	Adopted 2022	Resources	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$		\$	\$	\$
-	51,095	-	1000 - Revenue from Local Sources	-	-	-
143,529	241,669	263,248	1910 - Rentals	193,389	193,389	193,389
23,342	17,357	450,000	1940 - Service to Other Local Educ Agency	450,000	450,000	450,000
3,513,477	4,603,953	4,850,000	1991 - Misc Revenue - Medicaid	4,800,000	4,800,000	4,800,000
3,680,348	4,914,074	5,563,248	1993 - Medicaid Administrative Claiming	5,443,389	5,443,389	5,443,389
			Total Revenue from Local Sources:			
			2000 - Revenue From Intermediate Sources			
69,633	88,554	87,700	2200 - Restricted Revenue	112,501	112,501	112,501
69,633	88,554	87,700	Total Revenue From Intermediate Sources:	112,501	112,501	112,501
			3000 - Revenue From State Sources			
10,120,178	14,269,311	14,722,002	3299 - Restricted Revenue From State	17,043,372	17,043,372	17,043,372
10,120,178	14,269,311	14,722,002	Total Revenue From State Sources:	17,043,372	17,043,372	17,043,372
			4000 - Revenue From Federal Sources			
-	-	-	4300 - Restricted Direct From Federal Gov	130,933	130,933	130,933
2,243,684	3,520,662	4,123,480	4500 - Restricted Federal Thru State	759,427	759,427	759,427
-	252,350	1,416,476	4503 - Esser- CFDA#84.425D	2,397,504	2,397,504	2,397,504
-	-	-	4504 - CFDA 84.027a	2,719,009	2,719,009	2,719,009
-	-	-	4505 - CFDA 84.027X	1,560,935	1,560,935	1,560,935
72,536	134,764	100,000	4511 - CFDA 84.013 Restricted Federal Thru State	113,900	113,900	113,900
171,405	204,515	164,581	4512 - CFDA 84.173 Restricted Federal Thru State	-	-	-
286,427	460,242	-	4513 - CFDA 84.181 Restricted Federal Thru State	-	-	-
74,272	102,474	124,782	4519 - CFDA 84.410 Restricted Federal Thru State	126,429	126,429	126,429
-	-	-	4523 - CFDA 93.778 Restricted Federal Thru State	50,000	50,000	50,000
5,374	-	-	4526 - CFDA 84.126A Restricted Federal Thru State	-	-	-
-	288,504	700,000	4528 - CFDA#84.283B Restricted Federal Thru State	700,000	700,000	700,000
-	-	-	4530 - CFDA 84.173a	227,368	227,368	227,368
-	-	-	4531 - CFDA 84.173X	125,285	125,285	125,285
-	-	-	4532 - 84.181a IDEA Part C	253,253	253,253	253,253
-	-	-	4533 - 84.181X IDEA Part C Arp	110,384	110,384	110,384
2,853,698	4,963,509	6,629,319	Total Revenue From Federal Sources:	9,274,427	9,274,427	9,274,427
			5000 - Other Sources			
300,000	500,000	400,000	5200 - Interfund Transfers	350,000	350,000	350,000
3,989,218	3,930,910	3,826,093	5400 - Beginning Fund Balance	3,562,083	3,562,083	3,562,083
4,289,218	4,430,910	4,226,093	Total Other Sources:	3,912,083	3,912,083	3,912,083
21,013,076	28,666,358	31,228,362	Total:	35,785,772	35,785,772	35,785,772

Special Revenue Fund Graph: Historical Resources by Source



Special Revenue Fund Requirements by Objects

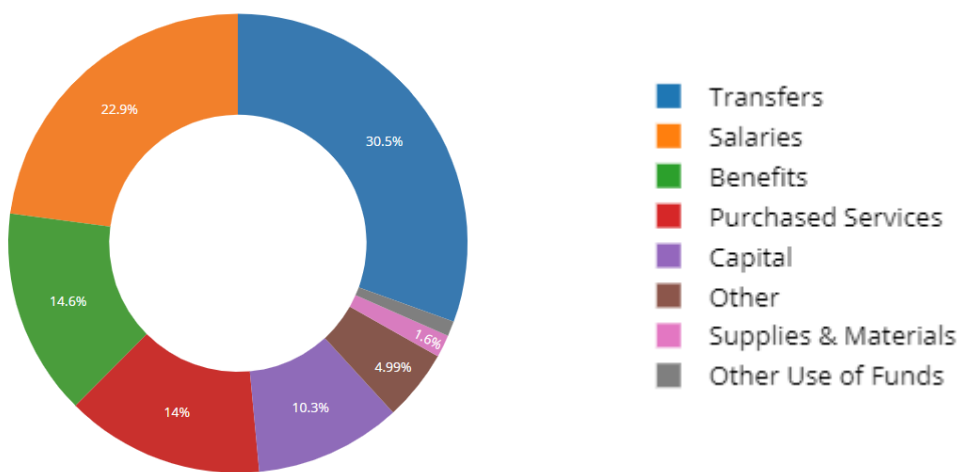
Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
5,198,290	6,389,612	7,242,398	102.76	0100 - Salaries	8,202,964	113.99	8,202,964	113.99	8,202,964	113.99
3,382,047	4,083,585	4,398,624		0200 - Associated Payroll Costs	5,005,884		5,005,884		5,005,884	
1,169,058	4,432,159	3,712,045		0300 - Purchased Services	5,215,961		5,215,961		5,215,961	
183,757	1,292,433	1,444,463		0400 - Supplies and Materials	571,413		571,413		571,413	
139,243	641,593	1,929,077		0500 - Capital Outlay	3,697,700		3,697,700		3,697,700	
922,030	1,314,235	1,483,486		0600 - Other Objects	1,786,522		1,786,522		1,786,522	
6,087,740	6,534,387	10,074,552		0700 - Transfers	10,930,328		10,930,328		10,930,328	
-	-	943,717		0800 - Other Uses of Funds	375,000		375,000		375,000	
17,082,166	24,688,004	31,228,362	102.76	Total:	35,785,772	113.99	35,785,772	113.99	35,785,772	113.99

Salaries and benefits combined total \$13,208,848 and represent 36.9% of the budget in the Special Revenue Fund. Over 73% of the total FTE in the Special Revenue Fund are funded by Regional Inclusive Program, Early Intervention/Early Childhood Special Education and Long Term Care and Treatment.

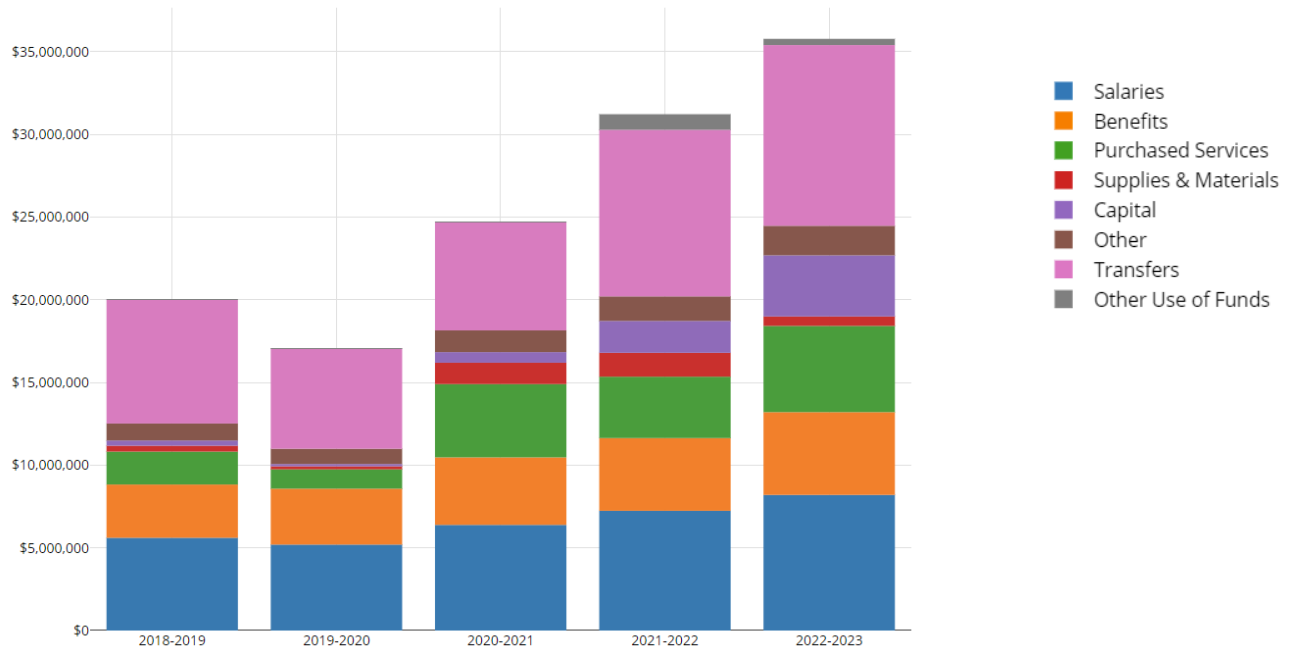
Transfers total \$10,930,328 and represent 30.5% of the budget. LBL holds the contracts for grants and programs that extend beyond Linn, Benton and Lincoln counties. Examples of these programs include Regional Inclusive Services and Early Childhood Special Education. As part of the grant requirements, LBL receives the funds and then transits payment to other agencies for their expenditures. These transits to other agencies make up the majority objects 0700. Other transits include payments to districts who participate in the Medicaid Administrative claiming program.

Total reserves are 1% of the Special Revenue Fund budget. Reserves have been higher in the past as LBL had a reserve account for an early retirement program that has ended. These funds have been budgeted this fiscal year to transfer to the capital project account. There are very little reserves in the Special Revenue Fund as funds are spent as determined by state and federal grants and any unspent funds are not claimed and therefore no fund balance is ever generated.

Special Revenue Fund Graph: Requirements by Object



Special Revenue Fund Graph: Historical Requirements by Object



Debt Service Fund

In the spring of 2020, LBL began the process of completing a facility assessment. LBL worked with staff and consultants to develop five Project Core Drivers:

- Creating a welcoming environment for students and families
- Developing public interface areas separate from private workspaces
- Incorporating more staff integration and collaboration
- Improving and adding restrooms
- Creating a work café and wellness center

With the core drivers in place, work was prioritized and LBL started the process of entering into debt service with a Full Faith and Credit Obligation bond. Funds were received in the spring of 2021 and work was started in the spring of 2022.

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	The Bonds ⁽¹⁾		Total Debt Service ⁽¹⁾
	Principal	Interest	
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
	<u>\$ 6,120,000</u>	<u>\$ 3,667,450</u>	<u>\$ 9,787,450</u>

Debt Service Fund Assumptions

Resources

5000: Revenue from Other Sources (Transfers and Beginning Fund Balance) is projected to be remain fairly stable. A transfer of \$500,000 has been planned for each year. This exceeds the projected debt service payment for each year and will lead to a growing fund balance throughout the years.

Requirements

600: Other Objects, includes principal and interest payments.

700: Other uses which includes reserves for future years.

Debt Service Fund Resource Projections

Resources By Source								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
REVENUES								
Local	\$174,759	\$12,019	\$70,854	\$34,100	\$0	\$0	\$0	\$0
County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$1,731,605	\$1,994,019	\$9,121,252	\$9,346,609	\$15,027,585	\$3,027,585	\$2,027,585	\$1,527,585
TOTAL REVENUES	\$1,906,364	\$2,006,038	\$9,192,106	\$9,380,709	\$15,027,585	\$3,027,585	\$2,027,585	\$1,527,585

Debt Service Fund Requirements Projections

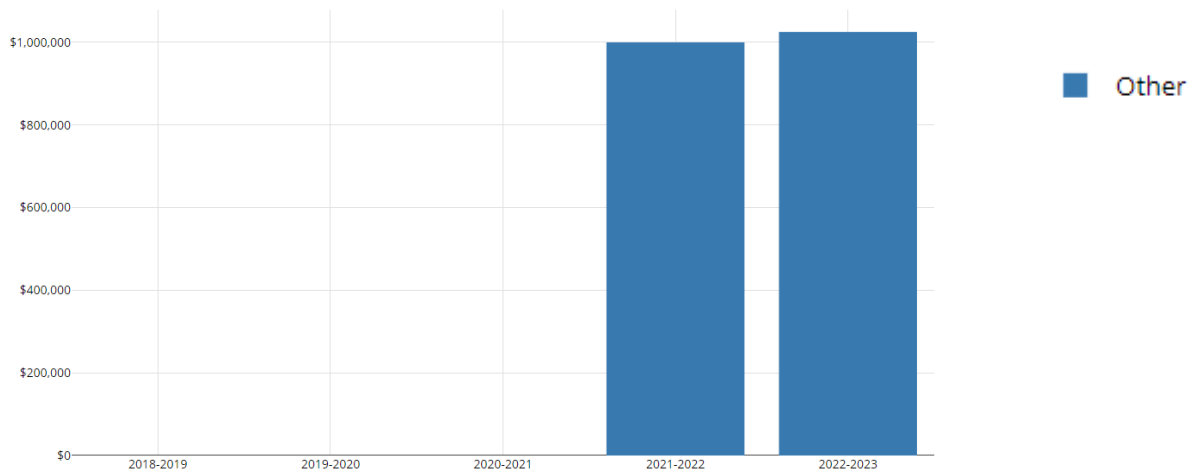
Requirements By Object								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
EXPENDITURES								
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$1	\$0	\$1,000,000	\$1,025,250	\$1,025,250	\$1,025,250	\$1,025,250
TOTAL EXPENDITURES	\$0	\$1	\$0	\$1,000,000	\$1,025,250	\$1,025,250	\$1,025,250	\$1,025,250

Expenditures By Program								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROPOSED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
OTHER USES								
Debt Service	\$0	\$0	\$0	\$650,000	\$471,200	\$471,200	\$471,200	\$471,200
Transfers of Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Apportionment of Funds by ESD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERS USAL Lump Sum Payment to PERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER USES	\$0	\$0	\$0	\$650,000	\$471,200	\$471,200	\$471,200	\$471,200
CONTINGENCIES	\$0	\$1	\$0	\$350,000	\$554,050	\$554,050	\$554,050	\$554,050
UNAPPROPRIATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$1	\$0	\$1,000,000	\$1,025,250	\$1,025,250	\$1,025,250	\$1,025,250

Debt Service Fund Resources by Source

Actual 2020	Actual 2021	Adopted 2022	Resources	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$		\$	\$	\$
			0000 - Undesignated			
			5000 - Other Sources			
-	-	1,000,000	5200 - Interfund Transfers	500,000	500,000	500,000
-	-	-	5400 - Beginning Fund Balance	525,250	525,250	525,250
-	-	1,000,000	Total Other Sources:	1,025,250	1,025,250	1,025,250
-	-	1,000,000	Total Undesignated:	1,025,250	1,025,250	1,025,250
-	-	1,000,000	Resources Total:	1,025,250	1,025,250	1,025,250

Debt Service Fund Graph: Historic Resources by Source



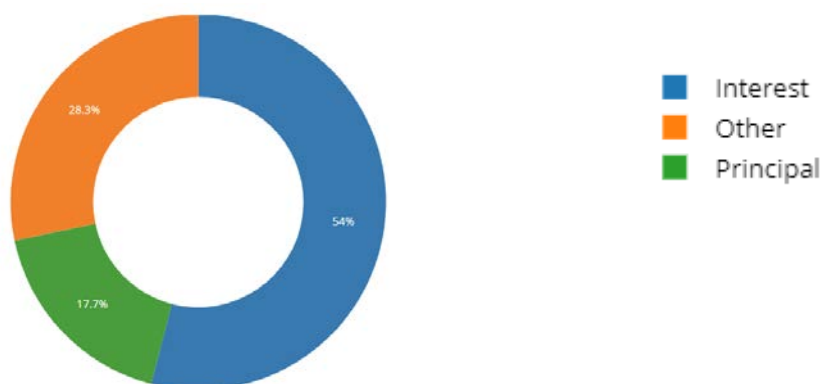
Debt Service Fund Requirements by Objects

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	650,000		0600 - Other Objects	471,200		471,200		471,200	
-	-	350,000		0800 - Other Uses of Funds	554,050		554,050		554,050	
-	-	1,000,000		Total::	1,025,250		1,025,250		1,025,250	

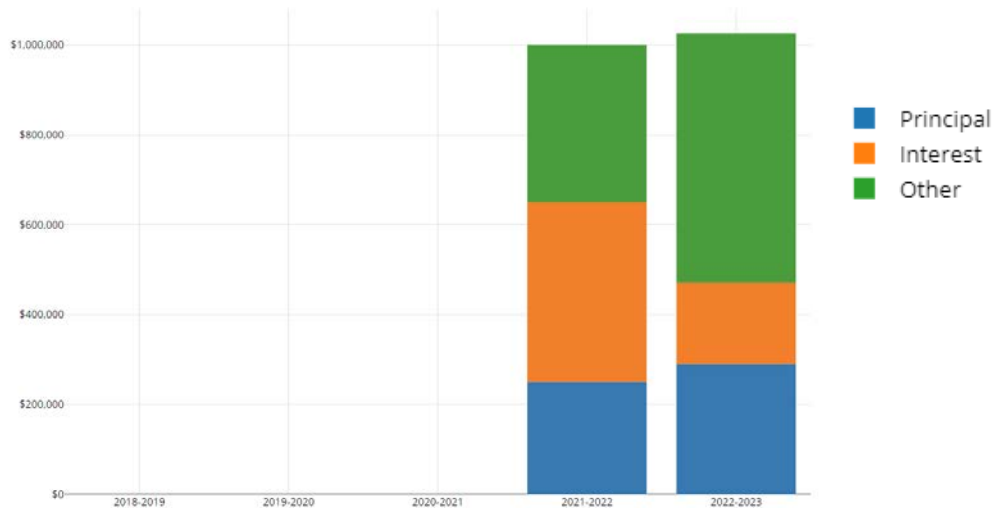
Other objects, which are the principal and interest payments total 45.9% of the budget in the debt service funds. This amount is determined using the debt service schedule.

Total reserves are budgeted at 54% of the total fund. LBL transferred an initial \$1,000,000 in 2021-2022 to create a surplus for future years. The reserve, budgeted as contingency, is expected to increase by approximately \$25,000 on an annual basis. The transfer in the early years of the bond will help offset transfers from the General Fund in future years.

Debt Service Fund Graph: Requirements by Object



Debt Service Fund Graph: Historical Requirements by Object



Capital Projects Fund

In the spring of 2020, LBL posted a Request for Proposal (RFP) to have two separate projects completed for our main building located in Albany, Oregon. The first was a Facility Assessment and the second was for Space Planning and Architectural Consultation Services.

The facility assessment RFP included:

- Recommendations for immediate and short term repair/rehabilitation
- Assessment of condition and life expectancy of building systems and anticipated failure
- Construction/project estimating
- Potential facility improvements based on current education best practices
- Capacity to provide services to preschool age students across our 3 county region

The space planning RFP included:

- Assisting LBL in evaluating current and anticipated space needs with regard to organizational structure, functional requirements and workspace design,
- Developing recommendations for office space needs for LBL incorporating the following:
 - o Space size in square feet.
 - o Efficient design and furnishing scenarios.
 - o Functional layout and organization concepts through space planning.
 - o Examination of alternative workplace strategies.
 - o Workplace allocations for employees utilizing current and projected staffing needs
- Any other recommendations or information that should be considered by LBL.
- Developing recommendations for conference room space needs.

- Providing LBL with an estimated budget for the recommendations, taking into consideration the various location scenarios, program adjacencies, as well as timelines for completion and benchmarks for use in tracking the project.

The assessments were completed and LBL used the information gathered to develop a list of projects and priorities of work to be completed. With the Board's council, LBL developed an initial Project Description with Project Core Drivers which included:

- Creating a welcoming environment for students and families.
 - o Includes creating evaluation rooms on the main floor.
- Developing public interface areas separate from private workspaces.
 - o Creates waiting room for families
- Incorporating more staff integration and collaboration.
 - o Creates spaces throughout the building for small and larger meeting rooms.
 - o Creates informal meeting spaces for collaboration.
- Improving and adding restrooms.
 - o Creates gender neutral restrooms on the main floor next to the conference center.
 - o Additional restrooms added on the 2nd and 3rd floor.
- Creating a work café and wellness center.
 - o Improved staff room with addition of flexible seating, touchdown workspaces, and small collaboration areas.
 - o Created a semi-private wellness area for staff to utilize during work hours.

In May of 2022, LBL will be accepting bids on the project in conjunction with the Construction Manager, General Contractor (CM|GC). Construction is scheduled to start in June of 2022. Some of the larger investments of the project include the remodel of bathrooms as well as an addition of bathrooms to the building, new windows throughout the building, and an updated HVAC system that will more efficiently heat, cool, and filter air throughout the building.

The current budget of the project is \$14,030,237 and is outlined below:

Program Expense		Budget
Construction Hard Costs		
	District Wide Projects	\$ 10,319,627
	Construction Contingency	\$ 500,631
	Construction Sub Total	\$ 10,820,258
Soft Cost		
	Bond Issuance Cost	\$ 28,300
	Project Management	\$ 475,000
Site Cost		
	Site Survey	\$ 2,800
	Geo-Tech Report	\$ 6,650
Planning Cost		
	Design Fees	\$ 839,000
	A&E Reimbursement Expenses	\$ 15,100
	Commissioning	\$ 65,000
	Printing & Plan Distribution	\$ 2,500
	Hazardous Materials Consultant	\$ 99,541
	Plan Review & Building Permits	\$ 87,577
	Special Inspection & Testing	\$ 20,685
	Miscellaneous Fees	\$ 89,753
	Ed Specs	\$ 62,850
	Kitchen	\$ 27,040
Miscellaneous		
	Furniture, Fixtures, and Equipment	\$ 814,183
	Technology	\$ 72,000
	Technology (Design)	\$ 24,500
	Criminal Background Checks	\$ 1,500
	Unallocated Owner Contingency	\$ 376,800
	Inflation	\$ 99,200
	Sub Total Soft Costs	\$ 3,209,979
	TOTAL PROJECT COST	\$ 14,030,237

With the current project estimated to be completed in 2023, a new Capital Improvement Plan will be developed for the 2023-2024 fiscal years and beyond. Future projects may include the remodel of the conference center as well as the possibility of additions to the building for additional square footage and ongoing improvements for staff including outside seating and work spaces.

Capital Projects Fund Assumptions

Resources

1000: Local sources are generated from rental of the facilities, no anticipated growth.

5000: Other sources include fund balances and interfund transfers. Increases are budgeted in 2022-2023 for an increase in transfers from the General Fund, Special Revenue Fund, as well as reserves from the Internal Service Fund.

Requirements

300: Purchased Services increase with anticipated use of bond funds through 2023 and start declining after all work is completed in 2024.

400: Supplies and Materials increase with anticipated use of bond funds through 2023 and start declining after all work is completed in 2024.

500: Capital Outlay increases with anticipated use of bond funds through 2023 and starts declining after all work is completed in 2024.

Capital Projects Fund Resource Projections

Resources By Source								
REVENUES	ACTUAL	ACTUAL	ACTUAL	BUDGET	ADOPTED	PROJECTED	PROJECTED	PROJECTED
	2019	2020	2021	2022	2023	2024	2025	2026
Local	\$174,759	\$12,019	\$70,854	\$34,100	\$0	\$0	\$0	\$0
County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$1,731,605	\$1,994,019	\$9,121,252	\$9,346,609	\$15,027,585	\$3,027,585	\$2,027,585	\$1,527,585
TOTAL REVENUES	\$1,906,364	\$2,006,038	\$9,192,106	\$9,380,709	\$15,027,585	\$3,027,585	\$2,027,585	\$1,527,585

Capital Projects Fund Requirements Projections

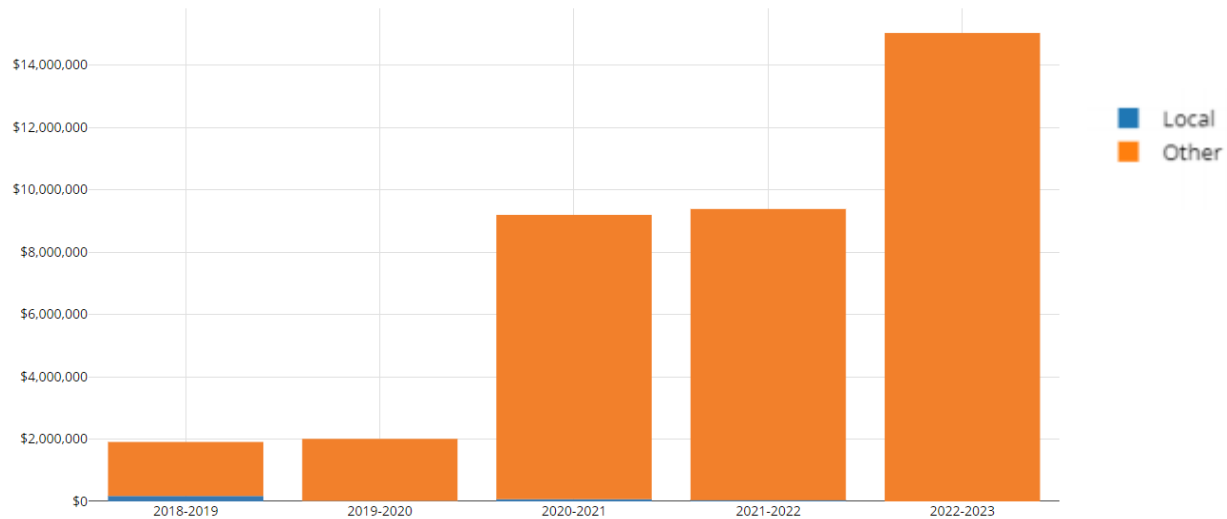
Requirements By Object								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
EXPENDITURES								
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$107,178	\$37,852	\$367,807	\$850,000	\$2,650,000	\$533,892	\$357,549	\$269,378
Supplies and Materials	\$30,303	\$86,466	\$29,286	\$1,075,000	\$1,010,000	\$203,483	\$136,273	\$102,669
Capital Outlay	\$205,134	\$159,210	\$18,728	\$6,480,709	\$9,842,585	\$1,982,971	\$1,328,003	\$1,000,519
Transfers	\$0	\$0	\$0	\$0	\$1,000,000	\$201,469	\$134,924	\$101,652
Other	\$1	\$1	\$0	\$975,000	\$525,000	\$105,771	\$70,835	\$53,367
TOTAL EXPENDITURES	\$342,616	\$283,529	\$415,821	\$9,380,709	\$15,027,585	\$3,027,585	\$2,027,585	\$1,527,585

Requirements By Program								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
FACILITIES ACQUISITION AND CONSTRUCTION	\$342,615	\$283,528	\$415,821	\$8,430,709	\$13,527,585	\$2,725,382	\$1,825,199	\$1,375,107
OTHER USES								
Transfers of Funds	\$0	\$0	\$0	\$0	\$1,000,000	\$201,469	\$134,924	\$101,652
TOTAL OTHER USES	\$0	\$0	\$0	\$0	\$1,000,000	\$201,469	\$134,924	\$101,652
CONTINGENCIES	\$1	\$1	\$0	\$950,000	\$500,000	\$100,734	\$67,462	\$50,826
UNAPPROPRIATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$342,616	\$283,529	\$415,821	\$9,380,709	\$15,027,585	\$3,027,585	\$2,027,585	\$1,527,585

Capital Projects Fund Resources by Source

Actual 2020 \$	Actual 2021 \$	Adopted 2022 \$	Resources	Proposed 2023 \$	Approved 2023 \$	Adopted 2023 \$
			0000 - Undesignated			
			<u>1000 - Revenue from Local Sources</u>			
-	2,654	-	1510 - Interest On Investments	-	-	-
12,019	68,200	34,100	1910 - Rentals	-	-	-
12,019	70,854	34,100	Total Revenue from Local Sources:	-	-	-
			<u>5000 - Other Sources</u>			
-	7,048,742	-	5100 - Long Term Debt Finance	-	-	-
430,270	350,000	1,200,000	5200 - Interfund Transfers	6,256,077	6,256,077	6,256,077
1,563,749	1,722,510	8,146,609	5400 - Beginning Fund Balance	8,771,508	8,771,508	8,771,508
1,994,019	9,121,252	9,346,609	Total Other Sources:	15,027,585	15,027,585	15,027,585
2,006,038	9,192,106	9,380,709	Total Undesignated:	15,027,585	15,027,585	15,027,585
2,006,038	9,192,106	9,380,709	Resources Total:	15,027,585	15,027,585	15,027,585

Capital Projects Fund Graph: Historic Resource by Source



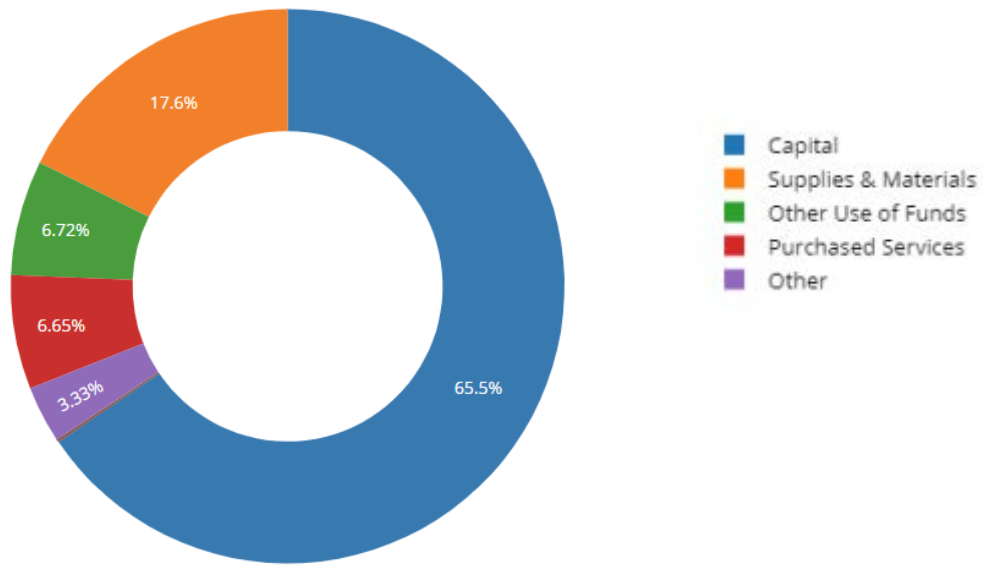
Capital Projects Fund Requirements by Objects

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
37,852	367,807	850,000		0300 - Purchased Services	2,650,000		2,650,000		2,650,000	
86,466	29,286	1,075,000		0400 - Supplies and Materials	1,010,000		1,010,000		1,010,000	
159,210	18,728	6,480,709		0500 - Capital Outlay	9,842,585		9,842,585		9,842,585	
-	-	25,000		0600 - Other Objects	25,000		25,000		25,000	
-	-	-		0700 - Transfers	1,000,000		1,000,000		1,000,000	
-	-	950,000		0800 - Other Uses of Funds	500,000		500,000		500,000	
283,528	415,821	9,380,709		Total:	15,027,585		15,027,585		15,027,585	

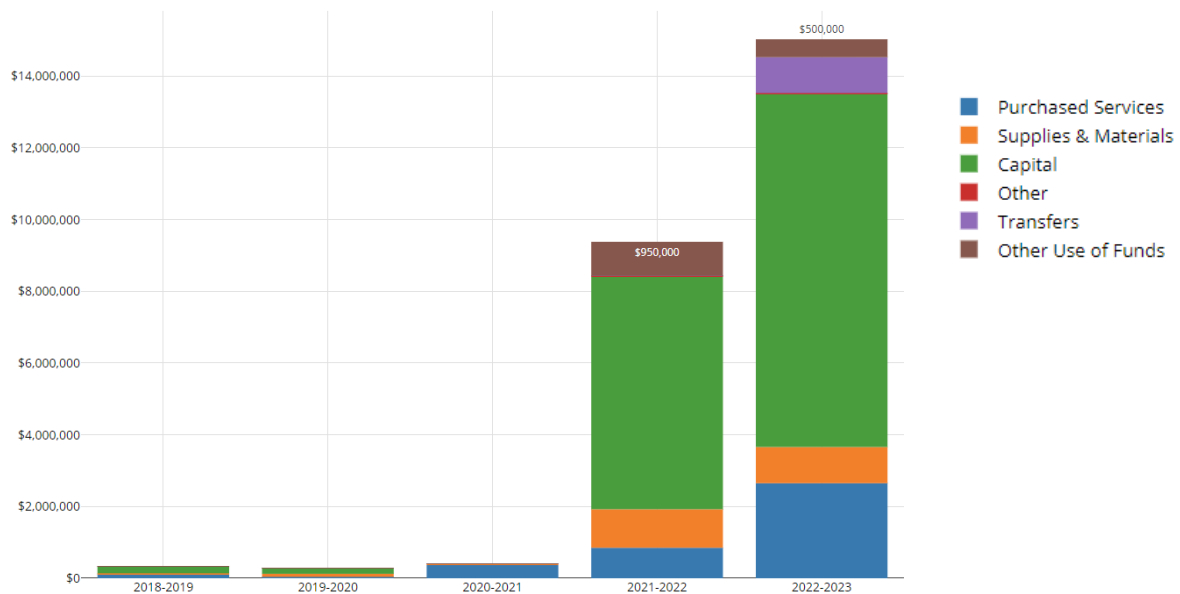
Capital outlay makes up 65.4% of the total appropriated expenditures in the Capital Projects Fund. The majority of this budget has been allocated to use for the remodel project. Remaining funds will remain in the Capital Projects Fund for future years.

Total reserves have been reduced in 2022-2023 to allow the district the greatest flexibility during the construction timeline. While the budgeted contingency of \$500,000 is only 3% of the total budget, additional fund balance is anticipated. Future reserves, while declining, will vary depending on the Capital Improvement Plan developed in 2023-2024.

Capital Projects Fund Graph: Requirements by Object



Capital Projects Fund Graph: Historical Requirements by Object



Internal Service Fund

The Internal Service Fund is budgeted at \$17,772,692. This is an increase of \$1,191,395 from the 2021-2022 adopted budget.

The Internal Service Fund accounts for the operation of district functions that provide goods or services to other LBL programs, districts, or to other governmental agencies, on a cost reimbursement basis.

LBL has a unique relationship with the Oregon Association of Education Service Districts (OAESD). While OAESD operates as an independent entity, LBL acts as the fiscal agent. Revenue is generated from dues collected from all other Oregon ESD's as well as conferences that are held a couple of times per year.

The Internal Service Fund is established to provide expenditure authority sufficient to encompass all potential revenue available during the coming fiscal year. It is difficult to predict the exact extent of activity prior to the beginning of the fiscal year as new opportunities may come at any time during the fiscal year. The Internal Service Fund will provide the flexibility to react to such opportunities. Expenditures are always limited by a corresponding equal amount of revenue actually received.

Internal Service Fund Assumptions

Resources

1000: Local sources are generated from payments from districts and agencies who purchase services from LBL. No anticipated growth.

4000: Federal sources, no anticipated growth.

5000: Other sources include fund balances and interfund transfers. Transfers from the General Fund are made to account for Districts Tier 2 purchases. An increase is shown in 2022-2023 and then future decreases are anticipated as State School Fund payments decrease in alignment with decreases in ADMw.

Requirements

100: Salaries, 4% growth anticipated each year (includes a step and COLA).

200: Associated Payroll Costs increase 3% in 2023-2024, 2.5% in 2024-2025, and 3.5% in 2025-2026.

300: Purchased Services increase minimally each year. With inflation, a 1% increase was budgeted.

400: Supplies and Materials remain flat or increase minimally each year. With inflation, a 1% increase was budgeted.

600: Transfers, no anticipated growth.

700: Other uses show a little fluctuation to reflect projected operating surplus.

Internal Service Fund Resource Projections

Resources By Source								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
REVENUES								
Local	\$2,953,243	\$3,991,936	\$4,070,873	\$4,728,312	\$4,584,537	\$4,584,537	\$4,584,537	\$4,584,537
County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$37,987	\$30,000	\$25,000	\$25,000	\$25,000	\$25,000
Other	\$14,283,286	\$10,823,123	\$10,983,302	\$11,822,985	\$13,163,155	\$10,663,155	\$10,663,155	\$10,663,155
TOTAL REVENUES	\$17,236,528	\$14,815,559	\$15,092,162	\$16,581,297	\$17,772,692	\$15,272,692	\$15,272,692	\$15,272,692

Internal Service Fund Requirements Projections

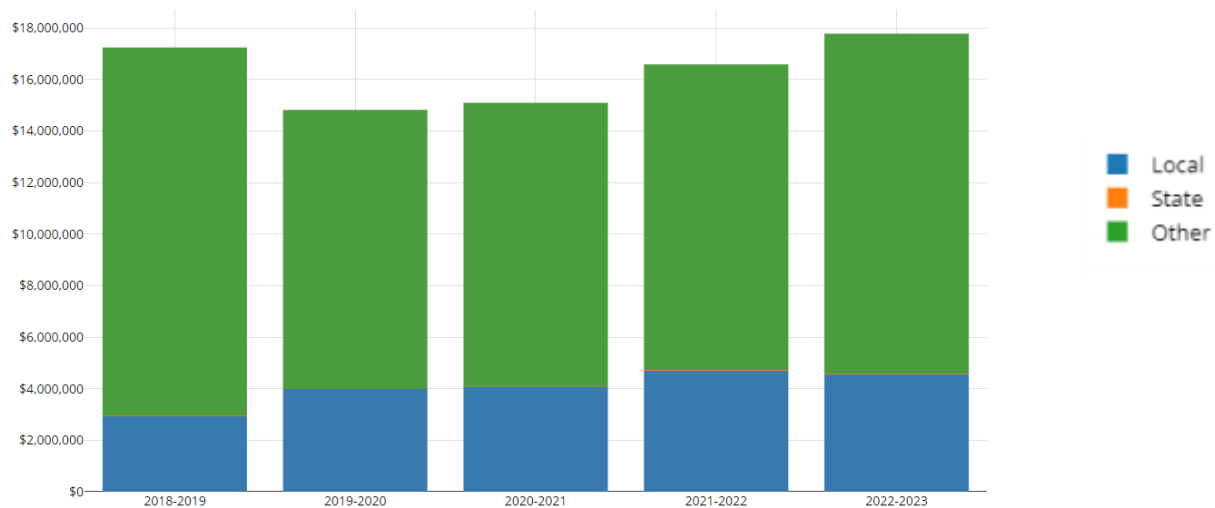
Requirements By Object								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
EXPENDITURES								
Salaries	\$2,950,336	\$3,206,437	\$3,194,443	\$3,696,393	\$4,223,306	\$4,380,542	\$4,544,068	\$4,714,135
Benefits	\$1,589,795	\$1,859,997	\$1,895,276	\$2,952,859	\$3,269,637	\$3,362,624	\$3,438,652	\$3,517,491
Purchased Services	\$1,682,253	\$1,756,000	\$1,739,182	\$4,808,917	\$4,389,627	\$4,196,870	\$4,154,494	\$4,004,270
Supplies and Materials	\$788,033	\$826,854	\$885,818	\$1,239,411	\$2,176,996	\$2,176,996	\$2,016,996	\$1,958,234
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$3,810,411	\$0	\$36,000	\$80,000	\$2,648,077	\$80,000	\$80,000	\$80,000
Other	\$315,098	\$356,584	\$366,058	\$3,803,717	\$1,065,049	\$1,075,660	\$1,038,481	\$998,562
TOTAL EXPENDITURES	\$11,135,926	\$8,005,873	\$8,116,778	\$16,581,297	\$17,772,692	\$15,272,692	\$15,272,692	\$15,272,692

Requirements By Program								
	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ADOPTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026
INSTRUCTION								
Regular Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Programs	\$6,024	\$6,748	\$336,145	\$388,500	\$258,000	\$255,024	\$253,928	\$250,042
Adult/Continuing Education Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INSTRUCTION	\$6,024	\$6,748	\$336,145	\$388,500	\$258,000	\$255,024	\$253,928	\$250,042
SUPPORT SERVICES								
Support Services - Students	\$2,955,526	\$3,366,172	\$2,906,783	\$3,526,853	\$3,957,107	\$4,071,608	\$4,169,364	\$4,265,438
Support Services - Instructional Staff	\$369,052	\$306,397	\$358,420	\$432,989	\$506,515	\$508,665	\$486,152	\$477,328
Support Services - General Administration	\$1,268,304	\$1,513,525	\$1,451,291	\$1,801,193	\$2,952,395	\$2,868,184	\$2,847,849	\$2,780,335
Support Services - School Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services - Business	\$649,512	\$571,824	\$677,991	\$4,423,496	\$2,728,830	\$2,705,541	\$2,704,796	\$2,684,232
Support Services - Central Activities	\$2,077,091	\$2,241,178	\$2,350,148	\$2,670,579	\$4,339,608	\$4,401,510	\$4,348,442	\$4,353,157
Supplemental Retirement Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SUPPORT SERVICES	\$7,319,486	\$7,999,095	\$7,744,633	\$12,855,110	\$14,484,455	\$14,555,508	\$14,556,603	\$14,560,490
OTHER USES								
Transfers of Funds	\$3,810,411	\$0	\$36,000	\$80,000	\$2,648,077	\$80,000	\$80,000	\$80,000
TOTAL OTHER USES	\$3,810,411	\$0	\$36,000	\$80,000	\$2,648,077	\$80,000	\$80,000	\$80,000
CONTINGENCIES	\$5	\$30	\$0	\$3,257,687	\$382,160	\$382,160	\$382,160	\$382,160
UNAPPROPRIATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$11,135,926	\$8,005,873	\$8,116,778	\$16,581,297	\$17,772,692	\$15,272,692	\$15,272,692	\$15,272,692

Internal Service Fund Resources by Source

Actual 2020	Actual 2021	Adopted 2022	Resources	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$		\$	\$	\$
9,665	-	31,500	1000 - Revenue from Local Sources			
1,103,101	1,142,244	1,313,280	1920 - Contrib - Donation Private Source	31,000	31,000	31,000
-	-	1,600	1940 - Service to Other Local Educ Agency	1,035,259	1,035,259	1,035,259
90,887	118,724	87,025	1941 - Services Other Dist Within State	-	-	-
1,580,193	1,637,133	1,889,434	1943 - Service From Charter Schools	77,304	77,304	77,304
9,330	-	-	1944 - Rev From Non-Constituent Districts	1,889,604	1,889,604	1,889,604
136,689	136,689	206,874	1945 - AESA Dues	-	-	-
7,504	-	-	1946 - OAESD Program Administrator	-	-	-
-	(1,300)	-	1947 - OAESD- R16 Grant	-	-	-
602,987	808,660	834,159	1960 - Recovery Prior Years' Expenditures	-	-	-
394,850	228,723	328,440	1970 - Service Provided Other Funds	1,168,930	1,168,930	1,168,930
56,730	-	6,000	1990 - Misc Revenue	346,440	346,440	346,440
-	-	30,000	1991 - Misc Revenue - Medicaid	6,000	6,000	6,000
3,991,936	4,070,873	4,728,312	1992 - OAESD Spring Conference Registration	30,000	30,000	30,000
			Total Revenue from Local Sources:	4,584,537	4,584,537	4,584,537
			3000 - Revenue From State Sources			
500	-	-	3299 - Restricted Revenue From State	-	-	-
500	-	-	Total Revenue From State Sources:	-	-	-
			4000 - Revenue From Federal Sources			
-	7,525	15,000	4501 - Medicaid, Ei Services Birth to Age 3	10,000	10,000	10,000
-	30,462	15,000	4502 - Medicaid, ECSE Services Ages 3 to 5	15,000	15,000	15,000
-	37,987	30,000	Total Revenue From Federal Sources:	25,000	25,000	25,000
			5000 - Other Sources			
4,722,515	4,173,586	5,985,835	5200 - Interfund Transfers	5,657,076	5,657,076	5,657,076
6,100,607	6,809,716	5,837,150	5400 - Beginning Fund Balance	7,506,079	7,506,079	7,506,079
10,823,123	10,983,302	11,822,985	Total Other Sources:	13,163,155	13,163,155	13,163,155
14,815,559	15,092,162	16,581,297	Resources Total:	17,772,692	17,772,692	17,772,692

Internal Service Fund Graph: Historic Resources by Source



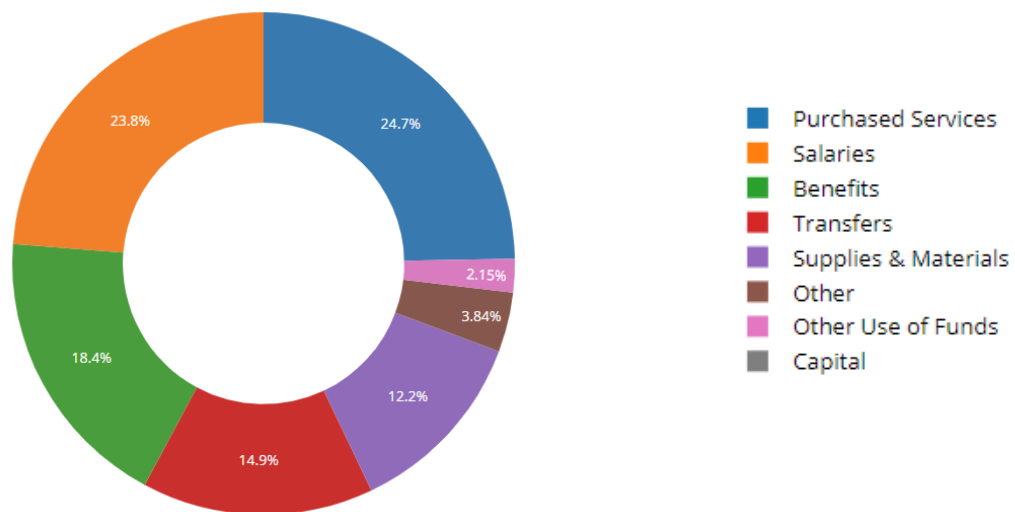
Internal Service Fund Requirements by Object

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
3,206,437	3,194,443	3,696,393	47.83	0100 - Salaries	4,223,306	50.10	4,223,306	50.10	4,223,306	50.10
1,859,997	1,895,276	2,952,859		0200 - Associated Payroll Costs	3,269,637		3,269,637		3,269,637	
1,756,000	1,739,182	4,808,917		0300 - Purchased Services	4,389,627		4,389,627		4,389,627	
826,854	885,818	1,239,411		0400 - Supplies and Materials	2,176,996		2,176,996		2,176,996	
356,554	366,058	546,030		0600 - Other Objects	682,889		682,889		682,889	
-	36,000	80,000		0700 - Transfers	2,648,077		2,648,077		2,648,077	
-	-	3,257,687		0800 - Other Uses of Funds	382,160		382,160		382,160	
8,005,843	8,116,778	16,581,297	47.83	Total:	17,772,692	50.10	17,772,692	50.10	17,772,692	50.10

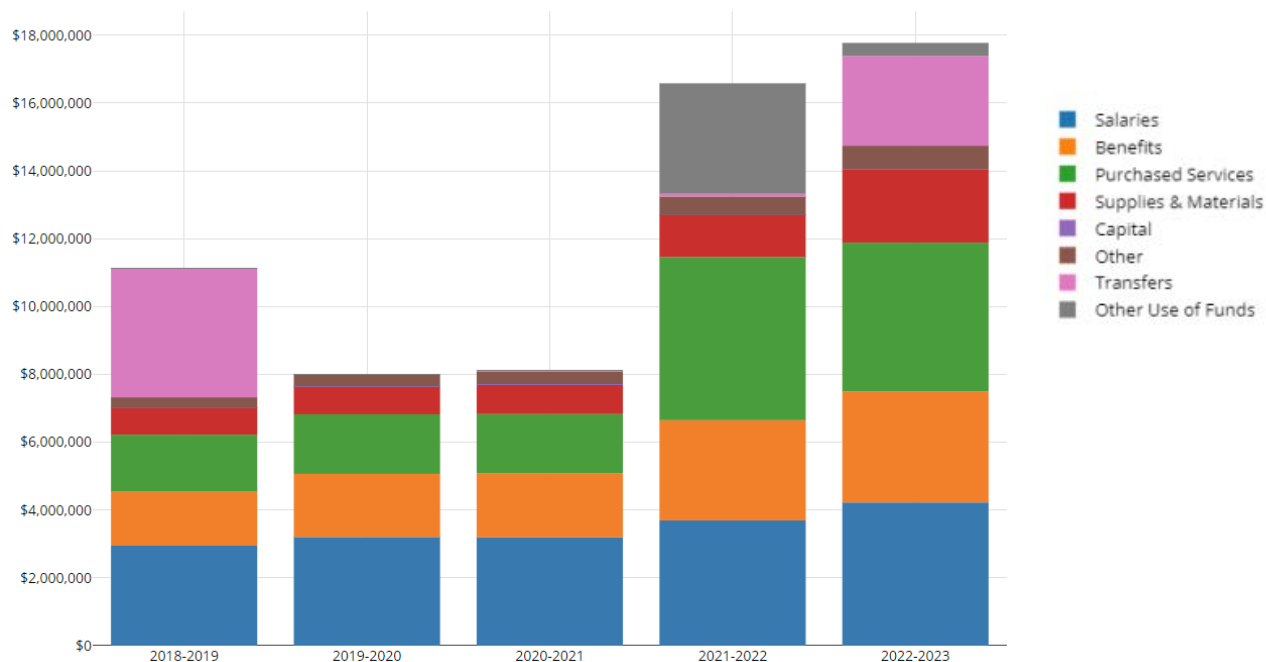
Salaries and benefits combine for \$7,492,943 or 42% of the total Internal Service Fund.

Budgeted transfers have increased as reserves from services that have either ended or created an excess in the past are being used to help complete the remodel of the LBL main building. In the past, these funds have been budgeted as contingency. The contingency has been budgeted at only \$382,160 to provide the flexibility needed to complete the transfers to the Capital Improvement Fund. While the budgeted reserve is only 2%, a higher ending fund balance is anticipated and will be adjusted in future years and this work is completed.

Internal Service Fund Graph: Requirements by Object



Internal Service Fund Graph: Historical Requirements by Object



Supplemental Budget Information

Per Oregon Budget Law, information in the budget documents must include the actual data for the second preceding year (2019-2020), the preceding year (2020-2021), the current adopted budget (2021-2022) and the proposed, approved and adopted budget columns for the new budget year (2022-2023). LBL is providing this supplemental information by fund, program, and function on the following pages.

General Fund Resources

Actual 2020	Actual 2021	Adopted 2022	Resources	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$		\$	\$	\$
			1000 - Revenue from Local Sources			
7,811,327	8,141,697	8,401,000	1111 - Current Year's Taxes	8,741,099	8,741,099	8,741,099
178,583	194,644	250,000	1112 - Prior Year's Taxes	250,000	250,000	250,000
1,733	(3,358)	5,000	1114 - Pay In Lieu of Property Taxes	5,000	5,000	5,000
33,745	32,369	20,000	1190 - Penalty & Interest On Taxes	20,000	20,000	20,000
434,422	193,014	204,000	1510 - Interest On Investments	95,000	95,000	95,000
-	1,705	-	1960 - Recovery Prior Years' Expenditures	-	-	-
1,733,632	2,161,258	1,987,000	1980 - Fees Charged to Grants	1,987,000	1,987,000	1,987,000
38,608	18,188	25,000	1990 - Misc Revenue	10,000	10,000	10,000
10,232,051	10,739,516	10,892,000	Total Revenue from Local Sources:	11,108,099	11,108,099	11,108,099
			2000 - Revenue From Intermediate Sources			
-	584	-	2199 - Hert (Heavy Equipment Rental TAX)	-	-	-
-	584	-	Total Revenue From Intermediate Sources:	-	-	-
			3000 - Revenue From State Sources			
9,048,107	11,021,472	10,698,066	3101 - State School Fund	10,304,516	10,304,516	10,304,516
42,882	76,069	100,000	3104 - State Managed County Timber	10,000	10,000	10,000
9,090,989	11,097,542	10,798,066	Total Revenue From State Sources:	10,314,516	10,314,516	10,314,516
			5000 - Other Sources			
82,431	51,958	51,950	5300 - Sale-Comp Loss Fixed Assets	51,950	51,950	51,950
8,015,788	7,930,205	7,400,000	5400 - Beginning Fund Balance	8,671,573	8,671,573	8,671,573
8,098,219	7,982,163	7,451,950	Total Other Sources:	8,723,523	8,723,523	8,723,523
27,421,258	29,819,805	29,142,016	Resources Total:	30,146,138	30,146,138	30,146,138

General Fund Requirements

100 - Board of Directors: The Board of Directors function is used primarily for expenditures related specifically to Board Members and for legal/policy issues that are considered the function of the Board. Legal issues include negotiations, current or pending litigation, and issues related to the LBL Board procedures and actions.

Actual 2020	Actual 2021	Adopted 2022	Requirements	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			100 - Board of Directors			
			2311 - Board Functions			
16,277	78,161	129,450	0300 - Purchased Services	129,450	129,450	129,450
3,427	2,783	21,350	0400 - Supplies and Materials	21,350	21,350	21,350
28,474	33,503	45,000	0600 - Other Objects	45,000	45,000	45,000
48,177	114,447	195,800	Total Board Functions:	195,800	195,800	195,800
48,177	114,447	195,800	Total Board of Directors:	195,800	195,800	195,800

101- Executive Administration: The Superintendent's Office includes the Superintendent, Assistant Superintendent, the Executive Assistant, and the new position for the Equity and Inclusion Facilitator. Also included are resources to assist the Superintendent in performance of in-depth studies of issues related to local district and LBL Board vision and directions.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				101 - Executive Administration						
				<u>2321 - Office of The Superintendent Services</u>						
574,265	396,771	651,261	5.20	0100 - Salaries	635,675	4.00	635,675	4.00	635,675	4.00
347,157	260,338	397,072		0200 - Associated Payroll Costs	398,257		398,257		398,257	
45,480	52,191	146,400		0300 - Purchased Services	176,400		176,400		176,400	
14,915	11,158	34,750		0400 - Supplies and Materials	34,750		34,750		34,750	
4,158	3,851	20,000		0600 - Other Objects	20,000		20,000		20,000	
985,976	724,310	1,249,483	5.20	Total Office of The Superintendent Services:	1,265,082	4.00	1,265,082	4.00	1,265,082	4.00
				<u>5200 - Transfers of Funds</u>						
1,292,290	1,072,414	1,285,784		0700 - Transfers	1,539,549		1,539,549		1,539,549	
1,292,290	1,072,414	1,285,784		Total Transfers of Funds:	1,539,549		1,539,549		1,539,549	
2,278,266	1,796,724	2,535,267	5.20	Total Executive Administration:	2,804,631	4.00	2,804,631	4.00	2,804,631	4.00

104 - Web Services: The Web Design positions provide support for LBL website development and maintenance. This includes communication services to assist programs in adapting content for the web. The position supports internal district communications, publication development, and marketing services.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				104 - Web Services						
				<u>2229 - Web Services</u>						
79,563	83,641	93,013	1.14	0100 - Salaries	55,137	0.60	55,137	0.60	55,137	0.60
48,062	49,765	52,350		0200 - Associated Payroll Costs	29,976		29,976		29,976	
177	172	2,112		0300 - Purchased Services	41,525		41,525		41,525	
2,428	2,189	3,500		0400 - Supplies and Materials	3,500		3,500		3,500	
130,230	135,766	150,975	1.14	Total Web Services:	130,138	0.60	130,138	0.60	130,138	0.60
130,230	135,766	150,975	1.14	Total Web Services:	130,138	0.60	130,138	0.60	130,138	0.60

201 - Human Resources: The Chief Human Resource Officer and staff strive to not only hire outstanding employees, but also support all of LBL employees in a positive, professional manner that will enable them to contribute their skills and experience well into the future.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				201 - Human Resources						
				<u>2643 - Human Resources</u>						
268,821	282,082	327,135	4.00	0100 - Salaries	339,228	4.00	339,228	4.00	339,228	4.00
179,307	197,246	203,837		0200 - Associated Payroll Costs	218,093		218,093		218,093	
27,034	14,687	75,260		0300 - Purchased Services	73,760		73,760		73,760	
23,479	42,148	50,000		0400 - Supplies and Materials	38,500		38,500		38,500	
1,515	2,080	2,660		0600 - Other Objects	2,660		2,660		2,660	
500,155	538,242	658,892	4.00	Total Human Resources:	672,241	4.00	672,241	4.00	672,241	4.00
500,155	538,242	658,892	4.00	Total Human Resources:	672,241	4.00	672,241	4.00	672,241	4.00

302 - Data Warehouse – Argos: This Tier 1 resolution service provides a data warehouse that stores current and historical data in one single place and is used for creating analytical reports through Argos to help districts make informed decisions.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				302 - Data Warehouse - Argos						
				<u>2219 - Other Improvement of Instruction Services</u>						
91,041	96,844	102,345	1.18	0100 - Salaries	104,220	1.18	104,220	1.18	104,220	1.18
54,855	58,267	58,183		0200 - Associated Payroll Costs	59,349		59,349		59,349	
10,556	10,200	11,414		0300 - Purchased Services	13,600		13,600		13,600	
18,020	24,083	34,100		0400 - Supplies and Materials	36,800		36,800		36,800	
9,777	10,657	11,538		0600 - Other Objects	11,982		11,982		11,982	
184,249	200,051	217,580	1.18	Total Other Improvement of Instruction Services:	225,951	1.18	225,951	1.18	225,951	1.18
184,249	200,051	217,580	1.18	Total Data Warehouse - Argos:	225,951	1.18	225,951	1.18	225,951	1.18

309 - Education Instructional Technology: This Tier 1 service provides professional development opportunities for component districts.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				309 - Education Instructional Technology						
				<u>2224 - Instructed Technology Services</u>						
100,115	-	-		0100 - Salaries	-		-		-	
63,199	33	-		0200 - Associated Payroll Costs	-		-		-	
641	-	-		0300 - Purchased Services	-		-		-	
1,578	-	-		0400 - Supplies and Materials	-		-		-	
9,277	-	-		0600 - Other Objects	-		-		-	
174,810	33	-		Total Instructed Technology Services:	-		-		-	
				<u>2240 - Instructional Staff Development</u>						
3,900	15,000	20,000		0300 - Purchased Services	20,000		20,000		20,000	
527	1,000	-		0400 - Supplies and Materials	-		-		-	
248	896	1,120		0600 - Other Objects	1,120		1,120		1,120	
4,675	16,896	21,120		Total Instructional Staff Development:	21,120		21,120		21,120	
179,485	16,929	21,120		Total Education Instructional Technology:	21,120		21,120		21,120	

400 – Student Information Systems (SIS) Review: This cost center has been created for this fiscal year as the districts review potential upgrades and/or changes in a Student Information System.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				400 - Synergy						
				<u>2663 - Information System Services</u>						
-	-	200,000		0300 - Purchased Services	-		-		-	
-	-	200,000		Total Information System Services:	-		-		-	
-	-	200,000		Total Synergy:	-		-		-	

402 - Technology Systems: This Tier 1 resolution service supports the ongoing maintenance and development of the student records and software packages, especially as they relate to the underlying student and staff data used for state student data compliance and state reporting.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
402 - Technology Systems										
<u>2662 - Systems Analysis Services</u>										
202,571	208,886	222,323	2.00	0100 - Salaries	231,887	2.00	231,887	2.00	231,887	2.00
119,785	123,581	120,419		0200 - Associated Payroll Costs	125,587		125,587		125,587	
18,252	17,512	25,761		0300 - Purchased Services	33,100		33,100		33,100	
3,226	4,383	7,269		0400 - Supplies and Materials	5,169		5,169		5,169	
19,269	19,842	21,043		0600 - Other Objects	22,162		22,162		22,162	
363,103	374,204	396,815	2.00	Total Systems Analysis Services:	417,905	2.00	417,905	2.00	417,905	2.00
363,103	374,204	396,815	2.00	Total Technology Systems:	417,905	2.00	417,905	2.00	417,905	2.00

403 - Customer Service (History): This cost center has been combined with 408, Student Information Systems.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
403 - Customer Service										
<u>2664 - Customer Support</u>										
228,067	-	-		0100 - Salaries	-		-		-	
146,107	(0)	-		0200 - Associated Payroll Costs	-		-		-	
2,069	-	-		0300 - Purchased Services	-		-		-	
6,648	-	-		0400 - Supplies and Materials	-		-		-	
21,451	-	-		0600 - Other Objects	-		-		-	
404,342	(0)	-		Total Customer Support:	-		-		-	
404,342	(0)	-		Total Customer Service:	-		-		-	

404 - Business Information Systems: This Tier 1 resolution service provides the Business Information System support, licenses and training to component districts. The license fees include expenditures for the finance software, Infinite Visions as well as Forecast5.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
404 - Business Information Systems										
<u>2663 - Information System Services</u>										
92,306	101,655	100,791	1.30	0100 - Salaries	92,363	1.30	92,363	1.30	92,363	1.30
59,484	64,790	60,945		0200 - Associated Payroll Costs	55,725		55,725		55,725	
40,914	37,793	57,952		0300 - Purchased Services	56,952		56,952		56,952	
519,995	521,306	576,750		0400 - Supplies and Materials	619,500		619,500		619,500	
39,900	40,765	45,485		0600 - Other Objects	48,286		48,286		48,286	
752,598	766,309	841,923	1.30	Total Information System Services:	872,826	1.30	872,826	1.30	872,826	1.30
752,598	766,309	841,923	1.30	Total Business Information Systems:	872,826	1.30	872,826	1.30	872,826	1.30

406 - PowerSchool Special Education: This Tier 1 resolution service provides ongoing licensing, support, and training for the PowerSchool Special Education application used for tracking and reporting special education students.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
406 - PowerSchool Special Education										
<u>2663 - Information System Services</u>										
52,500	50,286	56,502	0.75	0100 - Salaries	57,012	0.75	57,012	0.75	57,012	0.75
33,288	39,375	33,783		0200 - Associated Payroll Costs	33,362		33,362		33,362	
1,064	137	2,390		0300 - Purchased Services	2,400		2,400		2,400	
8,307	20,758	34,500		0400 - Supplies and Materials	39,900		39,900		39,900	
5,333	5,872	7,122		0600 - Other Objects	7,430		7,430		7,430	
100,492	116,428	134,297	0.75	Total Information System Services:	140,104	0.75	140,104	0.75	140,104	0.75
100,492	116,428	134,297	0.75	Total PowerSchool Special Education:	140,104	0.75	140,104	0.75	140,104	0.75

408 - Student Information Systems (SIS): This Tier 1 service provides a full Student Information System that includes a core student database, gradebook, attendance management, school scheduling applications and online registration. This budget supports the staff, license and purchased services necessary to support and deliver the software to districts. Staff provide support and training for all needs related to the student information system as well as support for districts in standards-based instructional practices.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				408 - Student Information Systems						
				<u>2663 - Information System Services</u>						
344,568	660,249	711,885	8.60	0100 - Salaries	697,354	8.60	697,354	8.60	697,354	8.60
207,293	404,788	412,241		0200 - Associated Payroll Costs	409,696		409,696		409,696	
185,988	208,565	239,310		0300 - Purchased Services	199,250		199,250		199,250	
80,225	84,565	102,549		0400 - Supplies and Materials	126,783		126,783		126,783	
45,838	76,391	82,095		0600 - Other Objects	80,253		80,253		80,253	
863,912	1,434,558	1,548,080	8.60	Total Information System Services:	1,513,336	8.60	1,513,336	8.60	1,513,336	8.60
863,912	1,434,558	1,548,080	8.60	Total Student Information Systems:	1,513,336	8.60	1,513,336	8.60	1,513,336	8.60

410 - Network Services: This Tier 1 resolution service provides Wide Area Network and Data Center Services.

Wide Area Network: Network Services maintains communications equipment, vendor and customer relationships, technical support and equipment configurations, and other network assets to maintain and support the region wide area network. Network engineering resources are maintained to assist districts with network capacity planning, change management and expansion. Network services are provided for LBL and our partner districts to monitor real-time and long-term network capacity usage, analyze the types of network traffic and services used, and troubleshoot network connections. This service also provides and manages security devices which protect the regional network from Internet threats for customers utilizing our Tier 2 Internet Service Provider (ISP) and filtering service.

Data Center: Network devices and servers required to deliver the Wide Area Network service are housed and maintained in the LBL data center facility. This secured facility provides a hosting environment that includes high-capacity cooling and emergency power capabilities. The environment currently hosts over 200 servers providing network services for LBL staff, Business Information Services, Student Information Services and regional district customers. Data center staff maintain the environment and equipment and provide ongoing support of the services hosted and consultation to our regional districts regarding data center design and maintenance.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				410 - Network Services Contracted						
				<u>2665 - Network Services</u>						
483,711	520,421	574,835	5.60	0100 - Salaries	582,268	5.60	582,268	5.60	582,268	5.60
283,425	310,587	324,814		0200 - Associated Payroll Costs	323,123		323,123		323,123	
29,251	90,380	40,300		0300 - Purchased Services	38,300		38,300		38,300	
133,704	165,587	194,164		0400 - Supplies and Materials	282,000		282,000		282,000	
12,068	97,878	100,000		0500 - Capital Outlay	100,000		100,000		100,000	
55,960	70,179	72,542		0600 - Other Objects	79,519		79,519		79,519	
998,120	1,255,030	1,306,655	5.60	Total Network Services:	1,405,210	5.60	1,405,210	5.60	1,405,210	5.60
998,120	1,255,030	1,306,655	5.60	Total Network Services Contracted:	1,405,210	5.60	1,405,210	5.60	1,405,210	5.60

568 - Severe Disability Services: This Tier 1 resolution service is designed to support local school districts in their efforts to address the needs of students with severe disabilities. The budget reflected in function 1250 provides staff support for the program. The majority of the funding associated with this program is directly distributed to constituent districts serving identified students. Function 5300 in this general fund contains \$1,300,000 for distribution.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				568 - Extended Assessment						
				1250 - Programs for Students W/Severe Disabilities						
125,045	129,692	126,744	1.60	0100 - Salaries	78,308	1.00	78,308	1.00	78,308	1.00
78,099	77,624	73,897		0200 - Associated Payroll Costs	47,182		47,182		47,182	
16,098	13,932	18,072		0300 - Purchased Services	18,072		18,072		18,072	
1,500	5,697	2,574		0400 - Supplies and Materials	3,225		3,225		3,225	
12,371	12,589	12,289		0600 - Other Objects	8,220		8,220		8,220	
233,113	239,534	233,576	1.60	Total Programs for Students W/Severe Disabilities:	155,007	1.00	155,007	1.00	155,007	1.00
233,113	239,534	233,576	1.60	Total Extended Assessment:	155,007	1.00	155,007	1.00	155,007	1.00
				5300 - Transit of Funds						
1,299,999	1,300,000	1,300,000		0700 - Transfers	1,300,000		1,300,000		1,300,000	
1,299,999	1,300,000	1,300,000		Total Transit of Funds:	1,300,000		1,300,000		1,300,000	
1,533,112	1,539,534	1,533,576	1.60	Total Extended Assessment:	1,455,007	1.00	1,455,007	1.00	1,455,007	1.00

572 - Augmentative Communication: This Tier 1 resolution service provides information, strategies, systems, and devices to enhance a student's ability to communicate effectively in their educational program and daily activities. The focus of augmentative communication services is to augment or provide an alternative to speech.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				572 - Augmentative Communication						
				2160 - Other Student Treatment Services						
311,182	285,203	350,173	4.73	0100 - Salaries	363,971	5.47	363,971	5.47	363,971	5.47
176,504	172,334	203,737		0200 - Associated Payroll Costs	223,173		223,173		223,173	
46,876	46,909	34,670		0300 - Purchased Services	16,670		16,670		16,670	
2,830	40,136	9,659		0400 - Supplies and Materials	9,459		9,459		9,459	
30,119	30,425	33,501		0600 - Other Objects	34,343		34,343		34,343	
567,510	575,007	631,740	4.73	Total Other Student Treatment Services:	647,616	5.47	647,616	5.47	647,616	5.47
567,510	575,007	631,740	4.73	Total Augmentative Communication:	647,616	5.47	647,616	5.47	647,616	5.47

585 - Education Evaluation and Consultation Center (EECC): This Tier 1 resolution service includes School Psychologists, Learning Consultants, Speech/Language Specialists, and Interpreters/Translators. Services include student evaluations; consultations with parents, students, and teachers; and professional development activities. To an increasing extent, the Center is providing services to English learners. In addition, funds from this program also support Early Intervention/Early Childhood Special Education (birth to 5 years) evaluations as well as hearing screenings and evaluations for children birth to 21 years. Multi-tiered Intervention System consultation and training support is offered to districts to build and maintain the intervention systems needed for all students in academics and behavior.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				585 - Education Evaluation/Consultation Center						
				2140 - Education Evaluation Services						
1,929,195	2,011,994	2,334,835	31.72	0100 - Salaries	2,520,534	33.59	2,520,534	33.59	2,520,534	33.59
1,136,591	1,214,077	1,372,060		0200 - Associated Payroll Costs	1,491,707		1,491,707		1,491,707	
74,726	84,612	110,420		0300 - Purchased Services	176,320		176,320		176,320	
62,199	194,137	92,714		0400 - Supplies and Materials	96,714		96,714		96,714	
179,637	198,245	221,064		0600 - Other Objects	243,142		243,142		243,142	
3,382,348	3,703,066	4,131,093	31.72	Total Education Evaluation Services:	4,528,417	33.59	4,528,417	33.59	4,528,417	33.59
3,382,348	3,703,066	4,131,093	31.72	Total Education Evaluation/Consultation Center:	4,528,417	33.59	4,528,417	33.59	4,528,417	33.59

589 - Occupational Therapists/Physical Therapists (OT/PT) Services: This Tier 1 resolution service provides Occupational Therapists and Physical Therapists to enhance educational and developmental success for children and youth with mild to moderate motor needs.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				589 - OT/PT						
				2160 - Other Student Treatment Services						
676,351	675,120	836,167	11.52	0100 - Salaries	873,088	13.53	873,088	13.53	873,088	13.53
381,075	392,382	428,743		0200 - Associated Payroll Costs	529,168		529,168		529,168	
173,907	196,712	95,138		0300 - Purchased Services	47,981		47,981		47,981	
3,157	8,419	7,780		0400 - Supplies and Materials	9,280		9,280		9,280	
69,186	72,192	76,599		0600 - Other Objects	81,732		81,732		81,732	
1,303,676	1,344,825	1,444,427	11.52	Total Other Student Treatment Services:	1,541,249	13.53	1,541,249	13.53	1,541,249	13.53
1,303,676	1,344,825	1,444,427	11.52	Total OT/PT:	1,541,249	13.53	1,541,249	13.53	1,541,249	13.53

601 - Business Services: The Chief Financial Officer and Business Office Staff provide business functions for LBL programs. In addition to the routine administrative functions of planning and managing programs, staffing and budgeting, services also include communication between agencies (i.e., the Oregon Department of Education), coordination of effort between agencies and districts, and, to an extent, providing constituent districts with essential administrative support. This budget provides LBL support in all business services including payroll, accounts payable, accounts receivable, grant and contract management, and budgets.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				2510 - Business Services Direction						
134,852	145,374	200,639	2.00	0100 - Salaries	199,923	2.00	199,923	2.00	199,923	2.00
86,018	93,453	122,206		0200 - Associated Payroll Costs	121,845		121,845		121,845	
24,970	23,707	68,000		0300 - Purchased Services	88,000		88,000		88,000	
4,942	1,052	13,750		0400 - Supplies and Materials	13,750		13,750		13,750	
430		2,000		0600 - Other Objects	2,000		2,000		2,000	
251,212	263,586	406,595	2.00	Total Business Services Direction:	425,518	2.00	425,518	2.00	425,518	2.00
				2520 - Fiscal Services						
251,633	291,331	316,991	4.00	0100 - Salaries	327,611	4.00	327,611	4.00	327,611	4.00
168,988	190,631	183,844		0200 - Associated Payroll Costs	188,129		188,129		188,129	
21,900	15,682	62,158		0300 - Purchased Services	100,158		100,158		100,158	
64,670	60,639	101,350		0400 - Supplies and Materials	101,350		101,350		101,350	
1,085	2,360	5,000		0600 - Other Objects	5,000		5,000		5,000	
508,276	560,642	669,343	4.00	Total Fiscal Services:	722,248	4.00	722,248	4.00	722,248	4.00
				5200 - Transfers of Funds						
927,644	848,533	2,607,518		0700 - Transfers	2,857,739		2,857,739		2,857,739	
927,644	848,533	2,607,518		Total Transfers of Funds:	2,857,739		2,857,739		2,857,739	
				6110 - Operating Contingency						
-	-	1,520,016		0800 - Other Uses of Funds	1,530,000		1,530,000		1,530,000	
-	-	1,520,016		Total Operating Contingency:	1,530,000		1,530,000		1,530,000	
				7000 - Unappropriated Ending Fund Balance						
-	-	2,000,000		0800 - Other Uses of Funds	2,000,000		2,000,000		2,000,000	
-	-	2,000,000		Total Unappropriated Ending Fund Balance:	2,000,000		2,000,000		2,000,000	
1,687,131	1,672,761	7,203,472	6.00	Total Business Services Reimbursed Projects:	7,535,505	6.00	7,535,505	6.00	7,535,505	6.00

603 - Risk Management: This budget funds the property and liability insurance for the district. Our agent of record is paid from this account. Additionally, when necessary LBL purchases special equipment for employees who need health accommodations in order to meet the essential functions of their position.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				603 - Risk Management						
				2528 - Risk Management Services						
5,441	5,556	75,500		0300 - Purchased Services	75,500		75,500		75,500	
909	125	8,000		0400 - Supplies and Materials	8,000		8,000		8,000	
121,949	141,725	170,000		0600 - Other Objects	200,000		200,000		200,000	
128,299	147,406	253,500		Total Risk Management Services:	283,500		283,500		283,500	
128,299	147,406	253,500		Total Risk Management:	283,500		283,500		283,500	

605 - Student Account System: This Tier 1 resolution service provides customer support as well as the licensing and training for the Student Accounting System, InTouch, that connects to the Business Information System.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				605 - Student Account System						
				<u>2663 - Information System Services</u>						
7,291	8,080	8,567	0.13	0100 - Salaries	9,131	0.13	9,131	0.13	9,131	0.13
5,051	5,545	5,386		0200 - Associated Payroll Costs	5,700		5,700		5,700	
73	-	1,000		0300 - Purchased Services	1,000		1,000		1,000	
16,990	-	18,119		0400 - Supplies and Materials	18,200		18,200		18,200	
1,647	761	1,852		0600 - Other Objects	1,906		1,906		1,906	
31,052	14,386	34,924	0.13	Total Information System Services:	35,937	0.13	35,937	0.13	35,937	0.13
31,052	14,386	34,924	0.13	Total Student Account System:	35,937	0.13	35,937	0.13	35,937	0.13

702 - Home School Services: This Tier 1 resolution service provides basic oversight of home school registration. Under ORS 339.035. Education Service Districts are required to register students residing within their boundaries who are being home schooled. In addition to fulfilling the formal registration and record keeping requirements, LBL requests test results of parents for home schooled students at grades 3, 5, 8 and 10. LBL staff also routinely respond to a wide variety of home schooling questions and inquiries presented by parents and local school staff. Staff provide regular reports to school districts.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				702 - Home School						
				<u>2119 - Home School Services</u>						
20,305	19,734	22,531	0.50	0100 - Salaries	19,624	0.50	19,624	0.50	19,624	0.50
17,253	14,983	17,679		0200 - Associated Payroll Costs	14,879		14,879		14,879	
4,741	3,644	8,489		0300 - Purchased Services	8,489		8,489		8,489	
182	1,033	2,213		0400 - Supplies and Materials	2,213		2,213		2,213	
2,381	2,257	2,851		0600 - Other Objects	2,531		2,531		2,531	
44,860	41,651	53,763	0.50	Total Home School Services:	47,736	0.50	47,736	0.50	47,736	0.50
44,860	41,651	53,763	0.50	Total Home School:	47,736	0.50	47,736	0.50	47,736	0.50

703 - Student and Family Support Administration: This Tier 1 resolution service provides oversight and coordination of Student and Family Support services. This budget also supports facilitating interagency collaboration, crisis response training, student threat assessment team training, grant applications and other activities that support social, emotional and mental health needs of students.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				703 - Student and Family Support (SFSS) Administration						
				<u>2112 - Attendance Services</u>						
76,168	19,535	89,709	1.00	0100 - Salaries	43,692	0.35	43,692	0.35	43,692	0.35
48,389	15,180	53,311		0200 - Associated Payroll Costs	24,335		24,335		24,335	
1,085	328	2,800		0300 - Purchased Services	200		200		200	
35	52	2,562		0400 - Supplies and Materials	2,550		2,550		2,550	
7,044	2,016	7,810		0600 - Other Objects	3,964		3,964		3,964	
132,720	37,112	156,192	1.00	Total SFSS Services:	74,741	0.35	74,741	0.35	74,741	0.35
132,720	37,112	156,192	1.00	Total SFSS:	74,741	0.35	74,741	0.35	74,741	0.35

801 - Facilities Management: Facilities Management supports improvements, repairs and maintenance and general operations related to custodial, building and grounds for LBL and satellite programs. Services include provisions for internal network/end-user support and conference room electronic equipment support.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				801 - Facilities Management						
				<u>2542 - Care and Upkeep of Buildings Services</u>						
155,360	163,433	199,950	3.56	0100 - Salaries	191,616	3.06	191,616	3.06	191,616	3.06
104,232	114,233	132,917		0200 - Associated Payroll Costs	126,153		126,153		126,153	
173,595	149,974	521,675		0300 - Purchased Services	671,740		671,740		671,740	
44,420	18,469	63,562		0400 - Supplies and Materials	68,262		68,262		68,262	
4,044	232	5,600		0600 - Other Objects	5,600		5,600		5,600	
481,650	446,341	923,704	3.56	Total Care and Upkeep of Buildings Services:	1,063,371	3.06	1,063,371	3.06	1,063,371	3.06
				<u>2665 - Network Services</u>						
55,663	60,327	190,806	2.00	0100 - Salaries	212,939	2.30	212,939	2.30	212,939	2.30
37,844	40,630	106,370		0200 - Associated Payroll Costs	118,933		118,933		118,933	
76	5,156	37,000		0300 - Purchased Services	39,500		39,500		39,500	
34,075	88,209	175,000		0400 - Supplies and Materials	150,000		150,000		150,000	
127,658	194,322	509,176	2.00	Total Network Services:	521,372	2.30	521,372	2.30	521,372	2.30
609,308	640,663	1,432,880	5.56	Total Facilities Management:	1,584,743	5.36	1,584,743	5.36	1,584,743	5.36

802 - Distribution/Courier: This Tier 1 service provides courier service for component districts for delivery of materials and correspondence throughout the region. This service is provided for each component district twice weekly during the school year and once weekly during summer break.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				802 - Distribution/Courier						
				<u>2573 - Courier Services</u>						
17,917	22,190	22,323	0.41	0100 - Salaries	24,249	0.40	24,249	0.40	24,249	0.40
13,914	13,732	16,314		0200 - Associated Payroll Costs	17,197		17,197		17,197	
945	1,939	3,100		0300 - Purchased Services	3,100		3,100		3,100	
406	4,603	3,650		0400 - Supplies and Materials	5,300		5,300		5,300	
1,871	2,376	2,542		0600 - Other Objects	2,791		2,791		2,791	
35,054	44,840	47,929	0.41	Total Courier Services:	52,637	0.40	52,637	0.40	52,637	0.40
35,054	44,840	47,929	0.41	Total Distribution/Courier:	52,637	0.40	52,637	0.40	52,637	0.40

Tier 2 Transfers: This budget area reflects the anticipated transfer of resolution funds into the Internal Service Fund where the Tier 2 and contracted services budgets are appropriated.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				107 - VCSA						
				<u>5200 - Transfers of Funds</u>						
-	200,000	-		0700 - Transfers	-		-		-	
-	200,000	-		Total Transfers of Funds:	-		-		-	
-	200,000	-		Total VCSA:	-		-		-	
				108 - Web Communications						
				<u>5200 - Transfers of Funds</u>						
31,102	30,517	35,065		0700 - Transfers	39,610		39,610		39,610	
31,102	30,517	35,065		Total Transfers of Funds:	39,610		39,610		39,610	
31,102	30,517	35,065		Total Web Communications:	39,610		39,610		39,610	
				303 - Library Media Specialists						
				<u>5200 - Transfers of Funds</u>						
145,153	150,959	153,979		0700 - Transfers	25,744		25,744		25,744	
145,153	150,959	153,979		Total Transfers of Funds:	25,744		25,744		25,744	
145,153	150,959	153,979		Total Library Media Specialists:	25,744		25,744		25,744	
				308 - Extended Learning Paraprofessional						
				<u>5200 - Transfers of Funds</u>						
63,847	65,762	67,077		0700 - Transfers	-		-		-	
63,847	65,762	67,077		Total Transfers of Funds:	-		-		-	
63,847	65,762	67,077		Total Extended Learning Paraprofessional:	-		-		-	

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				309 - Education Instructional Technology						
				<u>5200 - Transfers of Funds</u>						
32,543	25,778	25,453		0700 - Transfers	274,078		274,078		274,078	
32,543	25,778	25,453		Total Transfers of Funds:	274,078		274,078		274,078	
32,543	25,778	25,453		Total Education Instructional Technology:	274,078		274,078		274,078	
				404 - Business Information Systems						
				<u>5200 - Transfers of Funds</u>						
23,931	33,396	33,071		0700 - Transfers	31,299		31,299		31,299	
23,931	33,396	33,071		Total Transfers of Funds:	31,299		31,299		31,299	
23,931	33,396	33,071		Total Business Information Systems:	31,299		31,299		31,299	
				406 - PowerSchool Special Education						
				<u>5200 - Transfers of Funds</u>						
1,948	1,948	1,948		0700 - Transfers	1,209		1,209		1,209	
1,948	1,948	1,948		Total Transfers of Funds:	1,209		1,209		1,209	
1,948	1,948	1,948		Total PowerSchool Special Education:	1,209		1,209		1,209	
				410 - Network Services Contracted						
				<u>5200 - Transfers of Funds</u>						
589,534	556,805	390,357		0700 - Transfers	418,014		418,014		418,014	
589,534	556,805	390,357		Total Transfers of Funds:	418,014		418,014		418,014	
589,534	556,805	390,357		Total Network Services Contracted:	418,014		418,014		418,014	
				530 - Behavior Consultants						
				<u>5200 - Transfers of Funds</u>						
509,795	342,608	328,000		0700 - Transfers	337,840		337,840		337,840	
509,795	342,608	328,000		Total Transfers of Funds:	337,840		337,840		337,840	
509,795	342,608	328,000		Total Behavior Consultants:	337,840		337,840		337,840	
				555 - Speech/Language Services to Districts						
				<u>5200 - Transfers of Funds</u>						
222,308	230,230	220,937		0700 - Transfers	179,428		179,428		179,428	
222,308	230,230	220,937		Total Transfers of Funds:	179,428		179,428		179,428	
222,308	230,230	220,937		Total Speech/Language Services to Districts:	179,428		179,428		179,428	
				571 - Deaf/Hard of Hearing						
				<u>5200 - Transfers of Funds</u>						
80	240	-		0700 - Transfers	1,000		1,000		1,000	
80	240	-		Total Transfers of Funds:	1,000		1,000		1,000	
80	240	-		Total Deaf/Hard of Hearing:	1,000		1,000		1,000	
				583 - Blind/Visually Impaired						
				<u>5200 - Transfers of Funds</u>						
-	-	-		0700 - Transfers	1,600		1,600		1,600	
-	-	-		Total Transfers of Funds:	1,600		1,600		1,600	
-	-	-		Total Blind/Visually Impaired:	1,600		1,600		1,600	
				585 - Education Evaluation/Consultation Center						
				<u>5200 - Transfers of Funds</u>						
605,159	575,130	581,875		0700 - Transfers	692,858		692,858		692,858	
605,159	575,130	581,875		Total Transfers of Funds:	692,858		692,858		692,858	
605,159	575,130	581,875		Total Education Evaluation/Consultation Center:	692,858		692,858		692,858	
				589 - OT/PT						
				<u>5200 - Transfers of Funds</u>						
125,342	129,676	129,500		0700 - Transfers	104,102		104,102		104,102	
125,342	129,676	129,500		Total Transfers of Funds:	104,102		104,102		104,102	
125,342	129,676	129,500		Total OT/PT:	104,102		104,102		104,102	
				591 - Special Ed Collaborative						
				<u>5200 - Transfers of Funds</u>						
25,502	36,451	36,451		0700 - Transfers	106,386		106,386		106,386	
25,502	36,451	36,451		Total Transfers of Funds:	106,386		106,386		106,386	
25,502	36,451	36,451		Total Special Ed Collaborative:	106,386		106,386		106,386	
				595 - Family Support Liaison						
				<u>5200 - Transfers of Funds</u>						
295,991	332,907	388,776		0700 - Transfers	601,624		601,624		601,624	
295,991	332,907	388,776		Total Transfers of Funds:	601,624		601,624		601,624	
295,991	332,907	388,776		Total Family Support Liaison:	601,624		601,624		601,624	
				600 - Business Office						
				<u>5200 - Transfers of Funds</u>						
-	-	1,264,697		0700 - Transfers	700,000		700,000		700,000	
-	-	1,264,697		Total Transfers of Funds:	700,000		700,000		700,000	
-	-	1,264,697		Total Business Office:	700,000		700,000		700,000	
				602 - E-Rate						
				<u>5200 - Transfers of Funds</u>						
24,825	24,825	24,825		0700 - Transfers	24,825		24,825		24,825	
24,825	24,825	24,825		Total Transfers of Funds:	24,825		24,825		24,825	
24,825	24,825	24,825		Total E-Rate:	24,825		24,825		24,825	
				605 - Student Account System						
				<u>5200 - Transfers of Funds</u>						
4,070	-	-		0700 - Transfers	1,884		1,884		1,884	
4,070	-	-		Total Transfers of Funds:	1,884		1,884		1,884	
4,070	-	-		Total Student Account System:	1,884		1,884		1,884	
				703 - Student and Family Support (SFSS) Administration						
				<u>5200 - Transfers of Funds</u>						
531,721	329,407	329,105		0700 - Transfers	418,287		418,287		418,287	
531,721	329,407	329,105		Total Transfers of Funds:	418,287		418,287		418,287	
531,721	329,407	329,105		Total SFSS:	418,287		418,287		418,287	
3,232,851	3,066,639	4,011,116	-	Total Transits:	3,959,788	-	3,959,788	-	3,959,788	

General Fund Requirements Totals

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
19,491,053	19,576,580	29,142,016	92.94	General Fund Total:	30,146,138	94.35	30,146,138	94.35	30,146,138	94.35

Special Revenue Fund Resources

Actual 2020	Actual 2021	Adopted 2022	Resources	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$		\$	\$	\$
-	51,095	-	1000 - Revenue from Local Sources	-	-	-
143,529	241,669	263,248	1910 - Rentals	193,389	193,389	193,389
23,342	17,357	450,000	1940 - Service to Other Local Educ Agency	450,000	450,000	450,000
3,513,477	4,603,953	4,850,000	1991 - Misc Revenue - Medicaid	4,800,000	4,800,000	4,800,000
3,680,348	4,914,074	5,563,248	1993 - Medicaid Administrative Claiming	5,443,389	5,443,389	5,443,389
			Total Revenue from Local Sources:	5,443,389	5,443,389	5,443,389
69,633	88,554	87,700	2000 - Revenue From Intermediate Sources	112,501	112,501	112,501
69,633	88,554	87,700	2200 - Restricted Revenue	112,501	112,501	112,501
			Total Revenue From Intermediate Sources:	112,501	112,501	112,501
10,120,178	14,269,311	14,722,002	3000 - Revenue From State Sources	17,043,372	17,043,372	17,043,372
10,120,178	14,269,311	14,722,002	3299 - Restricted Revenue From State	17,043,372	17,043,372	17,043,372
			Total Revenue From State Sources:	17,043,372	17,043,372	17,043,372
-	-	-	4000 - Revenue From Federal Sources	130,933	130,933	130,933
2,243,684	3,520,662	4,123,480	4300 - Restricted Direct From Federal Gov	759,427	759,427	759,427
-	252,350	1,416,476	4500 - Restricted Federal Thru State	2,397,504	2,397,504	2,397,504
-	-	-	4504 - CFDA 84.027a	2,719,009	2,719,009	2,719,009
-	-	-	4505 - CFDA 84.027X	1,560,935	1,560,935	1,560,935
72,536	134,764	100,000	4511 - CFDA 84.013 Restricted Federal Thru State	113,900	113,900	113,900
171,405	204,515	164,581	4512 - CFDA 84.173 Restricted Federal Thru State	-	-	-
286,427	460,242	-	4513 - CFDA 84.181 Restricted Federal Thru State	-	-	-
74,272	102,474	124,782	4519 - CFDA 84.410 Restricted Federal Thru State	126,429	126,429	126,429
-	-	-	4523 - CFDA 93.778 Restricted Federal Thru State	50,000	50,000	50,000
5,374	-	-	4526 - CFDA 84.126A Restricted Federal Thru State	-	-	-
-	288,504	700,000	4528 - CFDA#84.283B Restricted Federal Thru State	700,000	700,000	700,000
-	-	-	4530 - CFDA 84.173a	227,368	227,368	227,368
-	-	-	4531 - CFDA 84.173X	125,285	125,285	125,285
-	-	-	4532 - 84.181a IDEA Part C	253,253	253,253	253,253
-	-	-	4533 - 84.181X IDEA Part C ARP	110,384	110,384	110,384
2,853,698	4,963,509	6,629,319	Total Revenue From Federal Sources:	9,274,427	9,274,427	9,274,427
300,000	500,000	400,000	5000 - Other Sources	350,000	350,000	350,000
3,989,218	3,930,910	3,826,093	5200 - Interfund Transfers	3,562,083	3,562,083	3,562,083
4,289,218	4,430,910	4,226,093	5400 - Beginning Fund Balance	3,912,083	3,912,083	3,912,083
			Total Other Sources:	3,912,083	3,912,083	3,912,083
21,013,076	28,666,358	31,228,362	Total:	35,785,772	35,785,772	35,785,772

Special Revenue Fund Requirements

101- This budget provides expenditure authority that allows the district to accept additional grants and contracts in support of our school districts.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	200,000		101 - Executive Administration						
-	-	200,000		2321 - Office of The Superintendent Services						
-	-	200,000		0300 - Purchased Services	200,000		200,000		200,000	
-	-	200,000		Total Office of The Superintendent Services:	200,000		200,000		200,000	
-	-	200,000		Total Executive Administration:	200,000		200,000		200,000	

103 – Every Day Matters provides funding to ESD’s as part of ODE’s initiative of “Aligning for Student Success.” LBL will support districts with professional learning and the implementation of strategies to address the root cause of chronic absenteeism.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				103 - Every Day Matters						
				<u>2112 - Attendance Services</u>						
82,637	-	-		0100 - Salaries	54,163	0.66	54,163	0.66	54,163	0.66
44,315	-	-		0200 - Associated Payroll Costs	32,288		32,288		32,288	
9,394	-	-		0300 - Purchased Services	88,621		88,621		88,621	
673	-	-		0400 - Supplies and Materials	-		-		-	
10,000	-	-		0600 - Other Objects	8,754		8,754		8,754	
147,019	-	-		Total Attendance Services:	183,826	0.66	183,826	0.66	183,826	0.66
147,019	-	-		Total Every Day Matters:	183,826	0.66	183,826	0.66	183,826	0.66

106- This budget is in support of the portion of Oregon costs associated with the Region 16 Comprehensive Center (R16CC) in partnership with the Oregon Department of Education (ODE) and the Oregon Association of Education Service Districts (OAESD). The R16CC is comprised of 29 education service districts across Alaska, Oregon and Washington that works to engage state, regional, tribal, school and community partners to improve the quality and equity of education for each student by providing evidence-based services and supports.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				106 - OAESD						
				<u>2320 - Executive Administration Services</u>						
-	16,553	29,994	0.20	0100 - Salaries	30,421	0.28	30,421	0.28	30,421	0.28
-	8,049	13,558		0200 - Associated Payroll Costs	16,322		16,322		16,322	
-	240,906	595,650		0300 - Purchased Services	592,459		592,459		592,459	
-	-	3,000		0400 - Supplies and Materials	3,000		3,000		3,000	
-	22,996	57,798		0600 - Other Objects	57,798		57,798		57,798	
-	288,504	700,000	0.20	Total Executive Administration Services:	700,000	0.28	700,000	0.28	700,000	0.28
-	288,504	700,000	0.20	Total OAESD:	700,000	0.28	700,000	0.28	700,000	0.28

111- Statewide Education Initiatives Account: This grant provides funding to allow greater ESD support to component school districts. This includes the provision of technical assistance to school districts in developing, implementing, and reviewing a plan for receiving Student Investment Account grant money; and providing coordination with ODE in administering and providing technical assistance to districts, including coordination of coaching programs.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				111 - Student Success Act						
				<u>2210 - Improvement of Instruction Services</u>						
62,586	384,331	381,550	2.80	0100 - Salaries	868,222	8.15	868,222	8.15	868,222	8.15
37,314	218,450	197,441		0200 - Associated Payroll Costs	453,198		453,198		453,198	
122,577	130,467	153,250		0300 - Purchased Services	121,741		121,741		121,741	
507	254,706	12,426		0400 - Supplies and Materials	13,401		13,401		13,401	
10,920	51,981	39,333		0600 - Other Objects	75,453		75,453		75,453	
233,904	1,039,934	784,000	2.80	Total Improvement of Instruction Services:	1,532,015	8.15	1,532,015	8.15	1,532,015	8.15
233,904	1,039,934	784,000	2.80	Total Student Success Act:	1,532,015	8.15	1,532,015	8.15	1,532,015	8.15

113 – High School Success provides funding to ESD's as part of ODE's initiative of "Aligning for Student Success." Funds are to be used to support each component district with professional learning and the implementation of strategies to support the implementation of the High School Success initiative.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				113 - High School Success						
				<u>2210 - Improvement of Instruction Services</u>						
-	-	-		0300 - Purchased Services	36,202		36,202		36,202	
-	-	-		0600 - Other Objects	1,810		1,810		1,810	
-	-	-		Total Improvement of Instruction Services:	38,012		38,012		38,012	
-	-	-		Total High School Success:	38,012		38,012		38,012	

114 – ESSA provides funding to ESD's as part of ODE's initiative of "Aligning for Student Success." Funding is allocated for ESD's to host regional convening designed for each district in their service area for integrated planning purposes that benefit continuous improvement efforts and strengthen implementation for both identified and non-identified schools.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				114 - ESSA						
				<u>2210 - Improvement of Instruction Services</u>						
-	-	-		0300 - Purchased Services	10,000		10,000		10,000	
-	-	-		0600 - Other Objects	500		500		500	
-	-	-		Total Improvement of Instruction Services:	10,500		10,500		10,500	
-	-	-		Total ESSA:	10,500		10,500		10,500	

115 – GEER provides funding to ESD's as part of ODE's initiative of "Aligning for Student Success." Funds have been allocated to maintain continuity of instruction and access to resources for small school districts during the Pandemic. The focus of effort is to provide differentiated and intensive support to small districts with limited personnel capacity, in moving through alignment or administrative processes.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				115 - GEER						
				<u>2210 - Improvement of Instruction Services</u>						
-	-	-		0300 - Purchased Services	114,698		114,698		114,698	
-	-	-		0600 - Other Objects	5,735		5,735		5,735	
-	-	-		Total Improvement of Instruction Services:	120,433		120,433		120,433	
-	-	-		Total GEER:	120,433		120,433		120,433	

201- Wellness Grant: This budget supports wellness grants.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				201 - Human Resources						
				<u>2649 - Other Staff Services</u>						
29	-	-		0300 - Purchased Services	-		-		-	
4,821	4,213	4,984		0400 - Supplies and Materials	4,984		4,984		4,984	
4,850	4,213	4,984		Total Other Staff Services:	4,984		4,984		4,984	
4,850	4,213	4,984		Total Human Resources:	4,984		4,984		4,984	

202 - Vehicle Replacement: This budget supports the replacement vehicles for the district.

Actual 2020	Actual 2021	Adopted 2022	Requirements	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			202 - Vehicle Replacement			
			2573 - Courier Services			
-	89,666	225,422	0500 - Capital Outlay	286,850	286,850	286,850
-	89,666	225,422	Total Courier Services:	286,850	286,850	286,850
-	89,666	225,422	Total Vehicle Replacement:	286,850	286,850	286,850

203 – School Safety and Prevention Specialist: Provide ongoing consultation, training and technical assistance in Threat Assessment, Suicide Prevention, and Bullying and Harassment Prevention. LBL is the regional lead for Linn, Benton, Lincoln, and Lane counties in coordinating with schools and community teams.

Actual 2020	Actual 2021	Adopted 2022	Requirements	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			203 - School Safety & Prevention Specialist			
			2115 - Student Safety			
-	45,311	86,757	0100 - Salaries	63,007	63,007	63,007
-	28,993	48,589	0200 - Associated Payroll Costs	38,875	38,875	38,875
-	56,802	12,000	0300 - Purchased Services	45,465	45,465	45,465
-	6,531	500	0400 - Supplies and Materials	500	500	500
-	7,039	7,393	0600 - Other Objects	7,392	7,392	7,392
-	144,676	155,239	Total Student Safety:	155,239	155,239	155,239
-	144,676	155,239	Total School Safety & Prevention Specialist:	155,239	155,239	155,239

221 – Grow Your Own provides anticipated resources to develop programs for both classified and certified staff. This is a new grant for next fiscal year. Funding has not yet been set.

Actual 2020	Actual 2021	Adopted 2022	Requirements	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			221 - Grow Your Own			
			2219 - Other Improvement of Instruction Services			
-	-	-	0300 - Purchased Services	45,872	45,872	45,872
-	-	-	0600 - Other Objects	4,128	4,128	4,128
-	-	-	Total Other Improvement of Instruction Services:	50,000	50,000	50,000
-	-	-	Total Grow Your Own:	50,000	50,000	50,000

404 - Business Information Systems (BIS) - Technology Equipment Replacement: This budget provides for the replacement of computer hardware and software that may be necessary as existing systems age. For example, replacements of servers used in conjunction with BIS are replaced from this budget as they become outdated. Resources in this budget are accumulated through transfers from both Tier 1 and contracted BIS services.

Actual 2020	Actual 2021	Adopted 2022	Requirements	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			404 - Business Information Systems			
			2665 - Network Services			
-	-	110,447	0400 - Supplies and Materials	110,447	110,447	110,447
-	-	404,455	0500 - Capital Outlay	404,455	404,455	404,455
-	-	30,545	0600 - Other Objects	30,545	30,545	30,545
-	-	545,447	Total Network Services:	545,447	545,447	545,447
-	-	545,447	Total Business Information Systems:	545,447	545,447	545,447

410 - Network Services - Technology Equipment Replacement: This budget supports capital expenditures required to maintain network and data center hardware. Network equipment must be refreshed every four to six years to maintain compatibility with current technology services/protocols and continue to receive service when vendors declare a product line end of life.

Actual 2020	Actual 2021	Adopted 2022	Requirements	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			410 - Network Services Contracted			
			2665 - Network Services			
-	-	200,000	0400 - Supplies and Materials	-	-	-
139,243	272,108	1,299,200	0500 - Capital Outlay	1,132,800	1,132,800	1,132,800
12,532	14,795	100,800	0600 - Other Objects	67,200	67,200	67,200
151,775	286,903	1,600,000	Total Network Services:	1,200,000	1,200,000	1,200,000
151,775	286,903	1,600,000	Total Network Services Contracted:	1,200,000	1,200,000	1,200,000

505 - Long Term Care and Treatment (LTCT)

Farm Home School: This program provides education services to students in residence and day treatment at the Children's Farm Home facility through a contract with the Oregon Department of Education (ODE). The Children's Farm Home, a Trillium Family Services mental health facility, provides residential and day treatment mental health services to children and youth from our region and from around the state who have significant emotional and behavioral challenges.

In addition, education services are provided to the Wake Robin School and Old Mill Center Classroom. Wake Robin School provides education services to children and youth admitted to the day treatment program temporarily located on the Children's Farm Home campus. Old Mill Center Classroom provides education services to students in day treatment at the Old Mill Center for Children and Families in Corvallis, the mental health provider.

Actual 2020	Actual 2021	Adopted 2022	Requirements	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			505 - Long Term Care and Treatment			
			1280 - Alternative Education			
982,878	1,046,910	1,095,017	0100 - Salaries	1,141,855	1,141,855	1,141,855
639,711	654,786	652,867	0200 - Associated Payroll Costs	651,047	651,047	651,047
93,956	213,637	278,646	0300 - Purchased Services	298,025	298,025	298,025
12,104	176,973	26,006	0400 - Supplies and Materials	93,434	93,434	93,434
155,578	187,777	184,448	0600 - Other Objects	198,641	198,641	198,641
1,884,228	2,280,083	2,236,984	Total Alternative Education:	2,383,002	2,383,002	2,383,002
			2410 - Office of The Principal Services			
105,186	148,454	117,156	0100 - Salaries	121,833	121,833	121,833
62,509	91,560	66,094	0200 - Associated Payroll Costs	72,501	72,501	72,501
8,729	8,990	13,600	0300 - Purchased Services	149,884	149,884	149,884
967	2,112	1,900	0400 - Supplies and Materials	8,800	8,800	8,800
17,273	27,706	21,702	0600 - Other Objects	35,587	35,587	35,587
194,665	278,823	220,452	Total Office of The Principal Services:	388,605	388,605	388,605
			2542 - Care and Upkeep of Buildings Services			
24,222	42,379	6,795	0300 - Purchased Services	18,795	18,795	18,795
755	4,494	10,400	0400 - Supplies and Materials	16,000	16,000	16,000
2,248	3,988	2,970	0600 - Other Objects	3,132	3,132	3,132
27,225	50,861	20,165	Total Care and Upkeep of Buildings Services:	37,927	37,927	37,927
			2660 - Technology Services			
-	1,638	20,000	0400 - Supplies and Materials	9,129	9,129	9,129
-	147	1,800	0600 - Other Objects	822	822	822
-	1,785	21,800	Total Technology Services:	9,951	9,951	9,951
2,106,118	2,611,553	2,499,401	Total Long Term Care and Treatment:	2,819,485	2,819,485	2,819,485

510 - Transition Network Facilitator: This program provides funding for LBL to hire a Transition Network Facilitator to develop partnerships between districts and agencies that support transition services for students with intellectual and developmental disabilities.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				510 - Transition Network Facilitator						
				<u>2129 - Other Guidance Services</u>						
125,928	135,110	140,732	1.85	0100 - Salaries	130,081	1.85	130,081	1.85	130,081	1.85
83,535	86,433	84,967		0200 - Associated Payroll Costs	82,163		82,163		82,163	
11,441	1,499	8,860		0300 - Purchased Services	8,420		8,420		8,420	
1,670	898	1,550		0400 - Supplies and Materials	15,345		15,345		15,345	
20,032	20,155	21,141		0600 - Other Objects	21,241		21,241		21,241	
242,606	244,096	257,250	1.85	Total Other Guidance Services:	257,250	1.85	257,250	1.85	257,250	1.85
242,606	244,096	257,250	1.85	Total Transition Network Facilitator:	257,250	1.85	257,250	1.85	257,250	1.85

529 – Medicaid Coordination – This budget supports third party (fee for service) Medicaid billing.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				529 - Medicaid Coordination						
				<u>2135 - Medicaid Program</u>						
-	5,008	-		0100 - Salaries	-		-		-	
-	10,500	-		0300 - Purchased Services	-		-		-	
-	15,508	-		Total Medicaid Program:	-		-		-	
				<u>5300 - Transit of Funds</u>						
26,680	17,357	450,000		0700 - Transfers	450,000		450,000		450,000	
26,680	17,357	450,000		Total Transit of Funds:	450,000		450,000		450,000	
26,680	32,865	450,000		Total Medicaid Coordination:	450,000		450,000		450,000	

568 - Extended Assessment - Severe Disabilities: This budget provides spending authority for an Oregon Department of Education (ODE) sub-grant. The purpose of the grant is to provide training and support to special education teachers in the LBL region who administer the extended assessment for state testing requirements.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				568 - Extended Assessment						
				<u>2190 - Direction Services</u>						
3,517	3,529	4,021		0300 - Purchased Services	4,021					
12	-	12		0400 - Supplies and Materials	12					
318	317	363		0600 - Other Objects	363					
3,846	3,846	4,396		Total Direction Services:	4,396					
3,846	3,846	4,396		Total Extended Assessment:	4,396					

567, 571, 573, 579, 583, 584, 587 Cascade Regional Inclusive Program: This budget, through a contract with the Oregon Department of Education (ODE), supports the Regional Inclusive Program for students with low-incidence disabilities. The disability areas include:

- Deaf/Hard of Hearing (DHH)
- Audiology for Deaf/Hard of Hearing
- Traumatic Brain Injury (TBI)
- Blind/Visually Impaired (BVI)
- Severe Orthopedic Impairment (SOI)
- Autism Spectrum Disorder (ASD)

Two supplemental grants were received from ODE to provide audiology services, purchase equipment needed to support students with hearing disabilities and to provide support for school districts serving students with traumatic brain injuries.

Cascade Regional staff provides specialized support services to our region. These services include, but are not limited to:

- Specially designed instruction in academic areas by teachers of the deaf/hard of hearing and blind/visually impaired (Braille, language development, sign language, orientation and mobility, independent living, play and social skills)
- Supports to personnel such as training district staff to utilize technology for communication, support low vision services, provide assistive technology and adaptive equipment and transition services
- Related services such as audiology, physical therapy, and occupational therapy

Capacity building through training, coaching and consultation are provided to local education staff and parents to assist teams to implement the Individualized Family Service Plan (IFSP) or the Individualized Education Program (IEP).

The regional transit represents funding through a subcontract to South Coast ESD for Regional Program services to Coos and Curry counties.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				567 - DHH Audiology						
				<u>2153 - Audiology Services</u>						
15,587	54,620	55,471	0.72	0100 - Salaries	92,827	1.36	92,827	1.36	92,827	1.36
11,821	34,148	33,162		0200 - Associated Payroll Costs	59,605		59,605		59,605	
2,627	1,421	1,559		0300 - Purchased Services	52,813		52,813		52,813	
70,040	2,376	500		0400 - Supplies and Materials	500		500		500	
9,007	8,331	7,824		0600 - Other Objects	18,517		18,517		18,517	
109,081	100,896	98,516	0.72	Total Audiology Services:	224,262	1.36	224,262	1.36	224,262	1.36
				<u>5300 - Transit of Funds</u>						
106	44,743	30,114		0700 - Transfers	-		-		-	
106	44,743	30,114		Total Transit of Funds:	-		-		-	
109,187	145,639	128,630	0.72	Total DHH Audiology:	224,262	1.36	224,262	1.36	224,262	1.36
				571 - Deaf/Hard of Hearing						
				<u>1229 - Other Restricted Settings</u>						
283,302	295,052	321,336	3.95	0100 - Salaries	382,919	4.45	382,919	4.45	382,919	4.45
159,567	175,539	180,513		0200 - Associated Payroll Costs	217,945		217,945		217,945	
11,120	78,472	35,835		0300 - Purchased Services	60,530		60,530		60,530	
1,651	46,854	3,200		0400 - Supplies and Materials	4,700		4,700		4,700	
41,116	48,973	44,072		0600 - Other Objects	60,494		60,494		60,494	
496,756	644,890	584,956	3.95	Total Other Restricted Settings:	726,588	4.45	726,588	4.45	726,588	4.45
				<u>5300 - Transit of Funds</u>						
138,385	149,152	205,965		0700 - Transfers	-		-		-	
138,385	149,152	205,965		Total Transit of Funds:	-		-		-	
635,141	794,042	790,921	3.95	Total Deaf/Hard of Hearing:	726,588	4.45	726,588	4.45	726,588	4.45

Actual 2020	Actual 2021	Adopted 2022	Requirements		Proposed 2023	Approved 2023		Adopted 2023		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				573 - Traumatic Brain Injury						
				1229 - Other Restricted Settings						
10,220	9,120	9,474	0.13	0100 - Salaries	39,659	0.50	39,659	0.50	39,659	0.50
6,105	5,419	5,398		0200 - Associated Payroll Costs	22,567		22,567		22,567	
906	160	891		0300 - Purchased Services	4,623		4,623		4,623	
15	-	-		0400 - Supplies and Materials	500		500		500	
1,552	1,340	1,305		0600 - Other Objects	6,062		6,062		6,062	
18,797	16,039	17,068	0.13	Total Other Restricted Settings:	73,411	0.50	73,411	0.50	73,411	0.50
				5300 - Transit of Funds						
184	7,480	5,022		0700 - Transfers	-		-		-	
184	7,480	5,022		Total Transit of Funds:	-		-		-	
18,981	23,519	22,090	0.13	Total Traumatic Brain Injury:	73,411	0.50	73,411	0.50	73,411	0.50
				579 - Cascade Regional Medicaid Support						
				1229 - Other Restricted Settings						
-	-	79,077		0300 - Purchased Services	345,000		345,000		345,000	
-	-	-		0600 - Other Objects	35,000		35,000		35,000	
-	-	79,077		Total Other Restricted Settings:	380,000		380,000		380,000	
				2542 - Care and Upkeep of Buildings Services						
-	-	160,789		0400 - Supplies and Materials	-		-		-	
-	-	23,723		0600 - Other Objects	-		-		-	
-	-	184,512		Total Care and Upkeep of Buildings Services:	-		-		-	
				4150 - Building Acquisition, Construction & Improv						
-	-	-		0500 - Capital Outlay	239,568		239,568		239,568	
-	-	-		0600 - Other Objects	21,561		21,561		21,561	
-	-	-		Total Building Acquisition, Construction & Improv:	261,129		261,129		261,129	
				5300 - Transit of Funds						
-	-	83,238		0700 - Transfers	203,238		203,238		203,238	
-	-	83,238		Total Transit of Funds:	203,238		203,238		203,238	
-	-	346,827		Total Cascade Regional Medicaid Support:	844,367		844,367		844,367	
				583 - Blind/Visually Impaired						
				1229 - Other Restricted Settings						
326,046	353,241	359,123	4.55	0100 - Salaries	441,038	5.25	441,038	5.25	441,038	5.25
204,241	225,719	208,102		0200 - Associated Payroll Costs	256,940		256,940		256,940	
14,439	79,236	36,726		0300 - Purchased Services	60,022		60,022		60,022	
1,602	55,225	2,600		0400 - Supplies and Materials	22,672		22,672		22,672	
49,169	60,546	49,614		0600 - Other Objects	70,805		70,805		70,805	
595,496	773,968	656,165	4.55	Total Other Restricted Settings:	851,477	5.25	851,477	5.25	851,477	5.25
				5300 - Transit of Funds						
93,761	164,404	191,253		0700 - Transfers	-		-		-	
93,761	164,404	191,253		Total Transit of Funds:	-		-		-	
689,257	938,372	847,418	4.55	Total Blind/Visually Impaired:	851,477	5.25	851,477	5.25	851,477	5.25
				584 - Severe Orthopedic Impairment						
				1229 - Other Restricted Settings						
80,723	95,223	100,061	1.62	0100 - Salaries	102,718	1.72	102,718	1.72	102,718	1.72
47,940	60,063	57,617		0200 - Associated Payroll Costs	67,018		67,018		67,018	
19,465	44,385	41,543		0300 - Purchased Services	33,071		33,071		33,071	
3,850	72,349	2,500		0400 - Supplies and Materials	25,300		25,300		25,300	
-	6,611	-		0500 - Capital Outlay	-		-		-	
13,678	22,745	18,155		0600 - Other Objects	20,531		20,531		20,531	
165,656	301,375	219,876	1.62	Total Other Restricted Settings:	248,638	1.72	248,638	1.72	248,638	1.72
				5300 - Transit of Funds						
110,465	138,313	66,203		0700 - Transfers	-		-		-	
110,465	138,313	66,203		Total Transit of Funds:	-		-		-	
276,121	439,688	286,079	1.62	Total Severe Orthopedic Impairment:	248,638	1.72	248,638	1.72	248,638	1.72
				587 - Autism Spectrum Disorder						
				2160 - Other Student Treatment Services						
321,935	397,867	429,372	5.93	0100 - Salaries	491,786	6.13	491,786	6.13	491,786	6.13
200,700	246,930	247,570		0200 - Associated Payroll Costs	282,789		282,789		282,789	
17,008	109,804	52,552		0300 - Purchased Services	62,840		62,840		62,840	
2,918	25,782	1,500		0400 - Supplies and Materials	2,000		2,000		2,000	
48,994	78,284	63,900		0600 - Other Objects	76,092		76,092		76,092	
591,555	858,667	794,894	5.93	Total Other Student Treatment Services:	915,507	6.13	915,507	6.13	915,507	6.13
				5300 - Transit of Funds						
391,978	421,190	539,811		0700 - Transfers	282,828		282,828		282,828	
391,978	421,190	539,811		Total Transit of Funds:	282,828		282,828		282,828	
983,533	1,279,857	1,334,705	5.93	Total Autism Spectrum Disorder:	1,198,335	6.13	1,198,335	6.13	1,198,335	6.13
2,712,220	3,621,117	3,756,670	16.90	Total Cascade Regional Inclusive Services:	4,167,078	19.42	4,167,078	19.42	4,167,078	19.42

570, 574, 575, 576, 578 - Early Intervention/Early Childhood Special Education (EI/ECSE): This budget, through a contract with the Oregon Department of Education (ODE), supports the program for Early Intervention and Special Education services to young children, birth to five years. Early Intervention/Early Childhood Special Education staff provide consultation and instruction to families and young children with developmental delays and disabilities in a variety of settings. The regional transit represents funding through subcontract to South Coast ESD, for EI/ECSE Services to Coos and Curry counties. The budget also includes the funds allocated through the Student Success Act for the Early Learning Account.

Actual 2020	Actual 2021	Adopted 2022	Requirements		Proposed 2023	Approved 2023		Adopted 2023		
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
570 - Early Intervention										
1260 - Early Intervention										
566,873	571,746	509,199	6.69	0100 - Salaries	705,906	9.15	705,906	9.15	705,906	9.15
356,233	316,744	273,703		0200 - Associated Payroll Costs	410,417		410,417		410,417	
193,822	27,396	258,528		0300 - Purchased Services	636,836		636,836		636,836	
15,028	57,408	18,768		0400 - Supplies and Materials	30,768		30,768		30,768	
-	49,178	-		0500 - Capital Outlay	5,003		5,003		5,003	
101,943	248,192	90,354		0600 - Other Objects	160,910		160,910		160,910	
1,233,899	1,270,663	1,150,552	6.69	Total Early Intervention:	1,949,840	9.15	1,949,840	9.15	1,949,840	9.15
2520 - Fiscal Services										
-	-	15,000		0400 - Supplies and Materials	-		-		-	
-	-	15,000		Total Fiscal Services:	-		-		-	
2542 - Care and Upkeep of Buildings Services										
4,418	7,031	11,239	0.25	0100 - Salaries	9,619	0.20	9,619	0.20	9,619	0.20
3,461	5,428	8,299		0200 - Associated Payroll Costs	7,034		7,034		7,034	
25,479	33,520	42,248		0300 - Purchased Services	43,348		43,348		43,348	
114	34,576	81,590		0400 - Supplies and Materials	47,600		47,600		47,600	
3,012	8,144	14,866		0600 - Other Objects	9,651		9,651		9,651	
36,484	88,701	158,242	0.25	Total Care and Upkeep of Buildings Services:	117,252	0.20	117,252	0.20	117,252	0.20
2660 - Technology Services										
-	53,378	-		0300 - Purchased Services	-		-		-	
-	-	38,351		0400 - Supplies and Materials	12,785		12,785		12,785	
-	4,804	10,000		0600 - Other Objects	1,150		1,150		1,150	
-	58,182	48,351		Total Technology Services:	13,935		13,935		13,935	
5300 - Transit of Funds										
244,115	337,182	556,129		0700 - Transfers	2,109,615		2,109,615		2,109,615	
244,115	337,182	556,129		Total Transit of Funds:	2,109,615		2,109,615		2,109,615	
1,514,499	1,754,728	1,928,274	6.94	Total Early Intervention:	4,190,642	9.35	4,190,642	9.35	4,190,642	9.35
574 - EI/ECSE SSA										
1260 - Early Intervention										
-	365,310	1,050,425	16.93	0100 - Salaries	945,285	15.26	945,285	15.26	945,285	15.26
-	220,443	663,724		0200 - Associated Payroll Costs	620,327		620,327		620,327	
-	881,604	73,649		0300 - Purchased Services	95,690		95,690		95,690	
-	162,753	-		0400 - Supplies and Materials	55,500		55,500		55,500	
-	136,958	137,458		0600 - Other Objects	154,860		154,860		154,860	
-	1,767,068	1,925,256	16.93	Total Early Intervention:	1,871,662	15.26	1,871,662	15.26	1,871,662	15.26
2542 - Care and Upkeep of Buildings Services										
-	16,775	22,396	0.50	0100 - Salaries	21,674	0.50	21,674	0.50	21,674	0.50
-	6,805	16,956		0200 - Associated Payroll Costs	17,534		17,534		17,534	
-	68,061	42,000		0300 - Purchased Services	42,090		42,090		42,090	
-	-	-		0400 - Supplies and Materials	1,000		1,000		1,000	
-	7,799	31,311		0600 - Other Objects	7,407		7,407		7,407	
-	99,440	112,663	0.50	Total Care and Upkeep of Buildings Services:	89,705	0.50	89,705	0.50	89,705	0.50
5300 - Transit of Funds										
-	524,272	836,438		0700 - Transfers	805,018		805,018		805,018	
-	524,272	836,438		Total Transit of Funds:	805,018		805,018		805,018	
-	2,390,780	2,874,357	17.43	Total EI/ECSE SSA:	2,766,385	15.76	2,766,385	15.76	2,766,385	15.76

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				575 - ECSE - Early Child Special Education						
				<u>1260 - Early Intervention</u>						
1,947,413	2,102,989	2,252,790	35.38	0100 - Salaries	2,317,805	38.13	2,317,805	38.13	2,317,805	38.13
1,303,396	1,477,769	1,430,360		0200 - Associated Payroll Costs	1,541,748		1,541,748		1,541,748	
290,612	156,429	279,725		0300 - Purchased Services	307,118		307,118		307,118	
59,094	262,605	46,100		0400 - Supplies and Materials	73,100		73,100		73,100	
-	224,031	-		0500 - Capital Outlay	5,000		5,000		5,000	
324,105	232,509	360,870		0600 - Other Objects	383,119		383,119		383,119	
3,924,621	4,456,332	4,369,845	35.38	Total Early Intervention:	4,627,890	38.13	4,627,890	38.13	4,627,890	38.13
				<u>2542 - Care and Upkeep of Buildings Services</u>						
24,558	28,260	44,218	0.75	0100 - Salaries	48,878	0.80	48,878	0.80	48,878	0.80
16,225	19,239	30,213		0200 - Associated Payroll Costs	33,354		33,354		33,354	
117,463	140,907	139,079		0300 - Purchased Services	114,065		114,065		114,065	
521	6,817	11,000		0400 - Supplies and Materials	11,000		11,000		11,000	
14,289	20,144	20,144		0600 - Other Objects	18,657		18,657		18,657	
173,057	215,368	244,654	0.75	Total Care and Upkeep of Buildings Services:	225,954	0.80	225,954	0.80	225,954	0.80
				<u>5300 - Transit of Funds</u>						
1,742,633	1,963,158	1,893,962		0700 - Transfers	714,012		714,012		714,012	
1,742,633	1,963,158	1,893,962		Total Transit of Funds:	714,012		714,012		714,012	
5,840,310	6,634,859	6,508,461	36.13	Total ECSE - Early Child Special Education:	5,567,856	38.93	5,567,856	38.93	5,567,856	38.93
7,354,809	10,780,367	11,311,092	60.5	Total Early Intervention/Early Childhood Special Education:	12,524,883	64.04	12,524,883	64.04	12,524,883	64.04

598 - Family Support Liaison: The Juvenile Crime Prevention grant funding is managed by the Linn County Juvenile Department. Family Support Liaisons assist students who are experiencing challenges to their success at home, school and in the community. The Family Support Liaisons work closely with the family, school, health care providers and social service agencies to locate and access resources, organize support, develop skills and remove barriers so that children can come to school ready to learn.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				598 - Family Support Donation Account						
				<u>2113 - Family and Student Support Services</u>						
34,384	49,976	33,658	0.52	0100 - Salaries	36,336	0.52	36,336	0.52	36,336	0.52
20,827	19,694	20,382		0200 - Associated Payroll Costs	21,766		21,766		21,766	
3,981	6,858	12,405		0300 - Purchased Services	31,011		31,011		31,011	
242	185	144		0400 - Supplies and Materials	352		352		352	
5,349	6,904	6,127		0600 - Other Objects	8,052		8,052		8,052	
64,783	83,617	72,716	0.52	Total Family and Student Support Services:	97,517	0.52	97,517	0.52	97,517	0.52
64,783	83,617	72,716	0.52	Total Family Support Donation Account:	97,517	0.52	97,517	0.52	97,517	0.52

599 - Youth Transition Program (YTP): The Youth Transition Program is a structured partnership between local Vocational Rehabilitation offices and school districts to enhance transition services. The grant is used to support services which are designed to prepare high school youth with disabilities for employment or career related post-secondary education or training. Through a partnership, the University of Oregon provides technical assistance to students and schools, preparing the student to enter the workforce, higher education or both.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				599 - Youth Transition Program						
				<u>2129 - Other Guidance Services</u>						
38,247	33,607	43,033	0.80	0100 - Salaries	43,436	0.85	43,436	0.85	43,436	0.85
28,093	23,905	30,311		0200 - Associated Payroll Costs	31,511		31,511		31,511	
19,793	39,990	40,135		0300 - Purchased Services	40,043		40,043		40,043	
3	21,501	1,000		0400 - Supplies and Materials	1,000		1,000		1,000	
47,116	49,947	52,171		0600 - Other Objects	52,582		52,582		52,582	
133,252	168,950	166,650	0.80	Total Other Guidance Services:	168,572	0.85	168,572	0.85	168,572	0.85
133,252	168,950	166,650	0.80	Total Youth Transition Program:	168,572	0.85	168,572	0.85	168,572	0.85

600 – Business Office: Budget authority to meet the needs of districts.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				600 - Business Office						
				<u>2520 - Fiscal Services</u>						
-	-	-		0300 - Purchased Services	451,417		451,417		451,417	
				Total Fiscal Services:	451,417		451,417		451,417	
				<u>5300 - Transit of Funds</u>						
-	-	-		0700 - Transfers	992,617		992,617		992,617	
				Total Transit of Funds:	992,617		992,617		992,617	
				Total LBL ESD:	992,617	-	992,617	-	992,617	
				Total Business Office:	1,444,034	-	1,444,034	-	1,444,034	

601 - Business Services: This budget provides expenditure authority that allows the district to accept additional grants and contracts in support of our school districts.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				601 - Business Services Reimbursed Projects						
				<u>1229 - Other Restricted Settings</u>						
-	-	-		0300 - Purchased Services	200,000		200,000		200,000	
				Total Other Restricted Settings:	200,000		200,000		200,000	
				<u>1299 - 1000 Function Expenditure Authority</u>						
-	-	310,000		0300 - Purchased Services	-		-		-	
		310,000		Total 1000 Function Expenditure Authority:	-		-		-	
				<u>2311 - Board Functions</u>						
-	-	310,000		0300 - Purchased Services	220,000		220,000		220,000	
		310,000		Total Board Functions:	220,000		220,000		220,000	
				<u>2321 - Office of The Superintendent Services</u>						
-	26,937	-		0100 - Salaries	-		-		-	
-	17,925	-		0200 - Associated Payroll Costs	-		-		-	
-	4,060	-		0600 - Other Objects	-		-		-	
	48,922	-		Total Office of The Superintendent Services:	-		-		-	
				<u>2520 - Fiscal Services</u>						
-	-	80,000		0400 - Supplies and Materials	-		-		-	
-	-	65,565		0600 - Other Objects	-		-		-	
		145,565		Total Fiscal Services:	-		-		-	
				<u>2542 - Care and Upkeep of Buildings Services</u>						
-	307	-		0300 - Purchased Services	-		-		-	
6,068	71,357	417,926		0400 - Supplies and Materials	5,000		5,000		5,000	
546	6,450	-		0600 - Other Objects	450		450		450	
6,614	78,114	417,926		Total Care and Upkeep of Buildings Services:	5,450		5,450		5,450	
				<u>2660 - Technology Services</u>						
-	20,669	165,000		0400 - Supplies and Materials	-		-		-	
-	1,860	-		0600 - Other Objects	-		-		-	
	22,530	165,000		Total Technology Services:	-		-		-	
				<u>4150 - Building Acquisition, Construction & Improv</u>						
-	-	-		0500 - Capital Outlay	1,624,024		1,624,024		1,624,024	
-	-	-		0600 - Other Objects	146,162		146,162		146,162	
				Total Building Acquisition, Construction & Improv:	1,770,186		1,770,186		1,770,186	
				<u>5200 - Transfers of Funds</u>						
-	-	601,417		0700 - Transfers	150,000		150,000		150,000	
		601,417		Total Transfers of Funds:	150,000		150,000		150,000	
				<u>5300 - Transit of Funds</u>						
-	-	410,000		0700 - Transfers	410,000		410,000		410,000	
		410,000		Total Transit of Funds:	410,000		410,000		410,000	
6,614	149,566	2,359,908		Total Business Services Reimbursed Projects:	2,755,636		2,755,636		2,755,636	

603 - Supplemental Retirement: This budget represents an actuarial determined amount to cover the expense of the Early Retirement Program.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				603 - Risk Management						
				<u>2700 - Supplemental Retirement Program</u>						
34,482	18,090	39,000		0200 - Associated Payroll Costs	-		-		-	
34,482	18,090	39,000		Total Supplemental Retirement Program:	-		-		-	
				<u>5200 - Transfers of Funds</u>						
-	-	-		0700 - Transfers	608,000		608,000		608,000	
				Total Transfers of Funds:	608,000		608,000		608,000	
				<u>7000 - Unappropriated Ending Fund Balance</u>						
-	-	584,807		0800 - Other Uses of Funds	-		-		-	
		584,807		Total Unappropriated Ending Fund Balance:	-		-		-	
34,482	18,090	623,807		Total Risk Management:	608,000		608,000		608,000	

704 - Medicaid Administrative Claiming Operations (MAC): This budget is funded through revenue LBL receives from the Oregon Health Authority (OHA). This budget records the revenue based on participation of our districts in the Medicaid Administrative Claiming (MAC) time surveys done three times each year. Expenditures include the required matching funds, fees associated with claims and the funds transited to the districts. Fluctuations in the budget reflect changes in the revenue from OHA.

Actual 2020	Actual 2021	Adopted 2022	Requirements	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			704 - Medicaid Administrative Claiming Operations			
			2132 - Medical Services			
117,752	1,846,783	595,000	0300 - Purchased Services	595,000	595,000	595,000
117,752	1,846,783	595,000	Total Medical Services:	595,000	595,000	595,000
			5300 - Transit of Funds			
3,338,843	2,718,378	4,205,000	0700 - Transfers	4,205,000	4,205,000	4,205,000
3,338,843	2,718,378	4,205,000	Total Transit of Funds:	4,205,000	4,205,000	4,205,000
3,456,595	4,565,161	4,800,000	Total Medicaid Administrative Claiming Operations:	4,800,000	4,800,000	4,800,000

715 - LBL MAC Administration: This budget provides support to districts and manages claiming, the tracking processes, and tasks required to receive these funds.

Actual 2020	Actual 2021	Adopted 2022	Requirements	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			715 - LBL MAC Administration			
			2132 - Medical Services			
105,099	109,292	121,571	0100 - Salaries	76,143	76,143	76,143
69,652	74,085	73,578	0200 - Associated Payroll Costs	48,291	48,291	48,291
1,222	499	3,537	0300 - Purchased Services	6,737	6,737	6,737
114	308	1,484	0400 - Supplies and Materials	2,584	2,584	2,584
15,910	12,247	11,210	0600 - Other Objects	7,491	7,491	7,491
191,996	196,431	211,380	Total Medical Services:	141,246	141,246	141,246
191,996	196,431	211,380	Total LBL MAC Administration:	141,246	141,246	141,246

716 - LBL MAC Funds: The revenue is based on the participation of LBL employees in the Medicaid Administrative Claiming (MAC) time surveys, which are completed three times each year. Staff supported by this budget provide social emotional support to students in all component districts.

Actual 2020	Actual 2021	Adopted 2022	Requirements	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			716 - LBL Mac Funds			
			2132 - Medical Services			
58,335	77,206	20,515	0100 - Salaries	37,353	37,353	37,353
38,707	39,034	13,203	0200 - Associated Payroll Costs	20,644	20,644	20,644
23,233	20,982	82,500	0300 - Purchased Services	79,504	79,504	79,504
15	102	-	0400 - Supplies and Materials	-	-	-
10,826	8,450	4,872	0600 - Other Objects	7,868	7,868	7,868
131,116	145,774	121,090	Total Medical Services:	145,369	145,369	145,369
			6110 - Operating Contingency			
-	-	258,910	0800 - Other Uses of Funds	275,000	275,000	275,000
-	-	258,910	Total Operating Contingency:	275,000	275,000	275,000
			7000 - Unappropriated Ending Fund Balance			
-	-	100,000	0800 - Other Uses of Funds	100,000	100,000	100,000
-	-	100,000	Total Unappropriated Ending Fund Balance:	100,000	100,000	100,000
131,116	145,774	480,000	Total LBL Mac Funds:	520,369	520,369	520,369

Historic Data: These budgets are presented for historical purposes only.

Actual 2020	Actual 2021	Adopted 2022	Requirements		Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
			102 - Regional Career College Readiness Grant				
			2219 - Other Improvement of Instruction Services				
8,126	-	-	0100 - Salaries	-	-	-	-
4,006	-	-	0200 - Associated Payroll Costs	-	-	-	-
31,905	133,255	-	0300 - Purchased Services	-	-	-	-
3,963	6,663	-	0600 - Other Objects	-	-	-	-
48,000	139,918	-	Total Other Improvement of Instruction Services:	-	-	-	-
48,000	139,918	-	Total Regional Career College Readiness Grant:	-	-	-	-
			576 - Ei/ECSE Sub-Grant				
			1260 - Early Intervention				
543	-	-	0300 - Purchased Services	-	-	-	-
290	-	-	0400 - Supplies and Materials	-	-	-	-
75	-	-	0600 - Other Objects	-	-	-	-
908	-	-	Total Early Intervention:	-	-	-	-
			2240 - Instructional Staff Development				
8,232	7,217	3,000	0100 - Salaries	-	-	-	-
5,529	3,792	1,238	0200 - Associated Payroll Costs	-	-	-	-
-	-	1,650	0300 - Purchased Services	-	-	-	-
-	-	3,286	0400 - Supplies and Materials	-	-	-	-
1,239	991	826	0600 - Other Objects	-	-	-	-
15,000	12,000	10,000	Total Instructional Staff Development:	-	-	-	-
			5300 - Transit of Funds				
592	-	-	0700 - Transfers	-	-	-	-
592	-	-	Total Transit of Funds:	-	-	-	-
16,500	12,000	10,000	Total Ei/ECSE Sub-Grant:	-	-	-	-
			578 - Ei/ECSE Collaborative Problem Solving				
			2240 - Instructional Staff Development				
5,578	6,466	4,311	0100 - Salaries	-	-	-	-
3,678	4,543	1,779	0200 - Associated Payroll Costs	-	-	-	-
3,823	-	584	0300 - Purchased Services	-	-	-	-
683	-	2,500	0400 - Supplies and Materials	-	-	-	-
1,239	991	826	0600 - Other Objects	-	-	-	-
15,000	12,000	10,000	Total Instructional Staff Development:	-	-	-	-
15,000	12,000	10,000	Total Ei/ECSE Collaborative Problem Solving:	-	-	-	-
			581 - Staff Retention - CRP				
			5300 - Transit of Funds				
-	48,757	-	0700 - Transfers	-	-	-	-
-	48,757	-	Total Transit of Funds:	-	-	-	-
-	48,757	-	Total Staff Retention - CRP:	-	-	-	-
79,500	212,675	20,000	History Total:	-	-	-	-

Special Revenue Fund Requirements Totals

Actual 2020	Actual 2021	Adopted 2022	Requirements		Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE			\$ FTE	\$ FTE	\$ FTE
17,082,166	24,688,004	31,228,362 102.76	Total:		35,785,772 113.99	35,781,376 113.99	35,781,376 113.99

Debt Service Fund Resources

Actual 2020	Actual 2021	Adopted 2022	Resources		Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$			\$	\$	\$
			0000 - Undesignated				
			5000 - Other Sources				
-	-	1,000,000	5200 - Interfund Transfers		500,000	500,000	500,000
-	-	-	5400 - Beginning Fund Balance		525,250	525,250	525,250
-	-	1,000,000	Total Other Sources:		1,025,250	1,025,250	1,025,250
-	-	1,000,000	Total Undesignated:		1,025,250	1,025,250	1,025,250
-	-	1,000,000	Resources Total:		1,025,250	1,025,250	1,025,250

Debt Service Fund Requirements

601 – 2021 Full Faith and Credit Obligation (FFCO) Bond

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	650,000		601 - Business Services Reimbursed Projects						
-	-	650,000		<u>5110 - Bond Proceeds</u>						
				0600 - Other Objects	471,200		471,200		471,200	
				Total Bond Proceeds:	471,200		471,200		471,200	
				<u>6110 - Operating Contingency</u>						
-	-	350,000		0800 - Other Uses of Funds	554,050		554,050		554,050	
-	-	350,000		Total Operating Contingency:	554,050		554,050		554,050	
-	-	1,000,000		Total Business Services Reimbursed Projects:	1,025,250		1,025,250		1,025,250	
-	-	1,000,000		Total:	1,025,250		1,025,250		1,025,250	

Debt Service Fund Requirements Totals

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	1,000,000		Total:	1,025,250		1,025,250		1,025,250	

Capital Projects Fund Resources

Actual 2020	Actual 2021	Adopted 2022	Resources	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$		\$	\$	\$
-	2,654	-	0000 - Undesignated			
12,019	68,200	34,100	<u>1000 - Revenue from Local Sources</u>			
12,019	70,854	34,100	1510 - Interest On Investments	-	-	-
			1910 - Rentals	-	-	-
			Total Revenue from Local Sources:	-	-	-
-	7,048,742	-	<u>5000 - Other Sources</u>			
430,270	350,000	1,200,000	5100 - Long Term Debt Finance	6,256,077	6,256,077	6,256,077
1,563,749	1,722,510	8,146,609	5200 - Interfund Transfers	8,771,508	8,771,508	8,771,508
1,994,019	9,121,252	9,346,609	5400 - Beginning Fund Balance	15,027,585	15,027,585	15,027,585
2,006,038	9,192,106	9,380,709	Total Other Sources:	15,027,585	15,027,585	15,027,585
			Total Undesignated:	15,027,585	15,027,585	15,027,585
2,006,038	9,192,106	9,380,709	Resources Total:	15,027,585	15,027,585	15,027,585

Capital Projects Fund Requirements

801 - Facilities Management: The identified known future requirements of maintenance and improvements are planned to be paid from the Capital Improvement Fund, while routine maintenance and minor repairs will be paid from the Facilities budget of the General Fund. Expenditures related to the 2021 Full Faith and Credit Obligation Bond will be expensed from here.

Actual 2020	Actual 2021	Adopted 2022	Requirements	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
			801 - Facilities Management			
			4150 - Building Acquisition, Construction & Improv			
37,852	367,807	850,000	0300 - Purchased Services	2,650,000	2,650,000	2,650,000
86,466	29,286	1,075,000	0400 - Supplies and Materials	1,010,000	1,010,000	1,010,000
159,210	18,728	6,480,709	0500 - Capital Outlay	9,842,585	9,842,585	9,842,585
-	-	25,000	0600 - Other Objects	25,000	25,000	25,000
283,528	415,821	8,430,709	Total Building Acquisition, Construction & Improv:	13,527,585	13,527,585	13,527,585
			5200 - Transfers of Funds			
-	-	-	0700 - Transfers	1,000,000	1,000,000	1,000,000
-	-	-	Total Transfers of Funds:	1,000,000	1,000,000	1,000,000
			5110 - Operating Contingency			
-	-	950,000	0800 - Other Uses of Funds	500,000	500,000	500,000
-	-	950,000	Total Operating Contingency:	500,000	500,000	500,000
283,528	415,821	9,380,709	Total Facilities Management:	15,027,585	15,027,585	15,027,585
283,528	415,821	9,380,709	Total:	15,027,585	15,027,585	15,027,585

Capital Projects Fund Requirements Totals

Actual 2020	Actual 2021	Adopted 2022	Requirements	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$ FTE		\$ FTE	\$ FTE	\$ FTE
283,528	415,821	9,380,709	Total:	15,027,585	15,027,585	15,027,585

Internal Service Fund Resources

Actual 2020	Actual 2021	Adopted 2022	Resources	Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$		\$	\$	\$
			1000 - Revenue from Local Sources			
9,665	-	31,500	1920 - Contrib - Donation Private Source	31,000	31,000	31,000
1,103,101	1,142,244	1,313,280	1940 - Service to Other Local Educ Agency	1,035,259	1,035,259	1,035,259
-	-	1,600	1941 - Services Other Dist Within State	-	-	-
90,887	118,724	87,025	1943 - Service From Charter Schools	77,304	77,304	77,304
1,580,193	1,637,133	1,889,434	1944 - Rev From Non-Constituent Districts	1,889,604	1,889,604	1,889,604
9,330	-	-	1945 - AESA Dues	-	-	-
136,689	136,689	206,874	1946 - OAESD Program Administrator	-	-	-
7,504	-	-	1947 - OAESD- R16 Grant	-	-	-
-	(1,300)	-	1960 - Recovery Prior Years' Expenditures	-	-	-
602,987	808,660	834,159	1970 - Service Provided Other Funds	1,168,930	1,168,930	1,168,930
394,850	228,723	328,440	1990 - Misc Revenue	346,440	346,440	346,440
56,730	-	6,000	1991 - Misc Revenue - Medicaid	6,000	6,000	6,000
-	-	30,000	1992 - OAESD Spring Conference Registration	30,000	30,000	30,000
3,991,936	4,070,873	4,728,312	Total Revenue from Local Sources:	4,584,537	4,584,537	4,584,537
			3000 - Revenue From State Sources			
500	-	-	3299 - Restricted Revenue From State	-	-	-
500	-	-	Total Revenue From State Sources:	-	-	-
			4000 - Revenue From Federal Sources			
-	7,525	15,000	4501 - Medicaid, E Services Birth to Age 3	10,000	10,000	10,000
-	30,462	15,000	4502 - Medicaid, ECSE Services Ages 3 to 5	15,000	15,000	15,000
-	37,987	30,000	Total Revenue From Federal Sources:	25,000	25,000	25,000
			5000 - Other Sources			
4,722,515	4,173,586	5,985,835	5200 - Interfund Transfers	5,657,076	5,657,076	5,657,076
6,100,607	6,809,716	5,837,150	5400 - Beginning Fund Balance	7,506,079	7,506,079	7,506,079
10,823,123	10,983,302	11,822,985	Total Other Sources:	13,163,155	13,163,155	13,163,155
14,815,559	15,092,162	16,581,297	Resources Total:	17,772,692	17,772,692	17,772,692

Internal Service Fund Requirements

000 - LBL ESD: This budget represents an operating contingency. It allows LBL to provide new client districts with services.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
-	-	2,605,115		000 - LBL ESD						
-	-	2,605,115		2520 - Fiscal Services						
				0300 - Purchased Services	951,721		951,721		951,721	
				Total Fiscal Services:	951,721		951,721		951,721	
-	-	2,917,527		6110 - Operating Contingency						
-	-	2,917,527		0800 - Other Uses of Funds	207,000		207,000		207,000	
-	-			Total Operating Contingency:	207,000		207,000		207,000	
-	-	5,522,642		Total LBL ESD:	1,158,721		1,158,721		1,158,721	

101 - Executive Administration Contracted Services: This cost center supports special projects for districts through Tier 2 funding. Services include employees that are requested by a component district to perform a specific service not related to any other LBL program but within the parameters of ESD services described in ORS 334.175.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				101 - Executive Administration						
				2130 - Health Services						
20,738	-	-		0100 - Salaries	-		-		-	
10,030	29	-		0200 - Associated Payroll Costs	-		-		-	
1,005	12,155	-		0300 - Purchased Services	-		-		-	
1,781	1,515	-		0600 - Other Objects	-		-		-	
33,554	13,699	-		Total Health Services:	-		-		-	
				2134 - Nurse Services						
71,719	-	60,000		0300 - Purchased Services	60,000		60,000		60,000	
71,719	-	60,000		Total Nurse Services:	60,000		60,000		60,000	
				2190 - Direction Services						
30,800	16,394	10,000		0100 - Salaries	-		-		-	
8,342	6,578	4,125		0200 - Associated Payroll Costs	-		-		-	
2,194	1,285	5,000		0600 - Other Objects	5,000		5,000		5,000	
41,337	24,257	19,125		Total Direction Services:	5,000		5,000		5,000	
				2320 - Executive Administration Services						
-	1,301	-		0100 - Salaries	-		-		-	
-	520	-		0200 - Associated Payroll Costs	-		-		-	
1,093,364	979,553	1,173,103		0300 - Purchased Services	2,140,993		2,140,993		2,140,993	
99,844	116,129	133,556		0400 - Supplies and Materials	133,556		133,556		133,556	
1,193,207	1,097,504	1,306,659		Total Executive Administration Services:	2,274,549		2,274,549		2,274,549	
1,339,817	1,135,460	1,385,784		Total Executive Administration:	2,339,549		2,339,549		2,339,549	

106 – Oregon Association of Education Service Districts (OAESD): This budget supports the Region 16 grant. In 2019, the US Department of Education created a five-year Comprehensive Center Network Program. This program groups states and US territories into 19 grant-funded Centers across the country and one National Content Center. Using strategic performance management and implementation science, with an emphasis on equity and cultural proficiency, these Centers are helping state education agencies implement their plans for the Every Student Succeeds Act and improve student academic achievement. Oregon is included with the states of Alaska and Washington to support 29 educational service districts.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				106 - OAESD						
				<u>2320 - Executive Administration Services</u>						
162,364	190,431	208,457	1.95	0100 - Salaries	273,793	2.48	273,793	2.48	273,793	2.48
62,324	97,022	92,558		0200 - Associated Payroll Costs	161,904		161,904		161,904	
71,926	48,556	114,150		0300 - Purchased Services	159,495		159,495		159,495	
8,076	703	55,569		0400 - Supplies and Materials	51,654		51,654		51,654	
13,830	14,830	15,000		0600 - Other Objects	25,000		25,000		25,000	
318,519	351,543	485,734	1.95	Total Executive Administration Services:	671,846	2.48	671,846	2.48	671,846	2.48
				<u>6110 - Operating Contingency</u>						
-	-	65,000		0800 - Other Uses of Funds	50,000		50,000		50,000	
-	-	65,000		Total Operating Contingency:	50,000		50,000		50,000	
318,519	351,543	550,734	1.95	Total OAESD:	721,846	2.48	721,846	2.48	721,846	2.48

107 - Valley Coast Superintendents Association (VCSA): This Special Service program supports the Valley Coast Superintendent's Association meeting expenses. Each component district pays dues to support the associated expenses.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				107 - VCSA						
				<u>2321 - Office of The Superintendent Services</u>						
-	706	2,507		0300 - Purchased Services	2,000		2,000		2,000	
1,703	1,419	5,800		0400 - Supplies and Materials	3,664		3,664		3,664	
95	119	493		0600 - Other Objects	336		336		336	
1,798	2,244	8,800		Total Office of The Superintendent Services:	6,000		6,000		6,000	
1,798	2,244	8,800		Total VCSA:	6,000		6,000		6,000	

108 - Web Communications: The Information Web Technician position is a Tier 2 resolution service that provides district support for maintaining and managing component district websites. In addition to assisting districts in compliance with the Americans with Disabilities Act (ADA), the Web Technician creates brochures and business cards.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				108 - Web Communications						
				<u>2219 - Other Improvement of Instruction Services</u>						
23,543	22,503	27,533	0.52	0100 - Salaries	36,758	0.40	36,758	0.40	36,758	0.40
17,435	15,574	18,994		0200 - Associated Payroll Costs	19,984		19,984		19,984	
58	92	550		0300 - Purchased Services	550		550		550	
509	-	213		0400 - Supplies and Materials	213		213		213	
2,328	2,136	2,775		0600 - Other Objects	3,220		3,220		3,220	
43,873	40,304	50,065	0.52	Total Other Improvement of Instruction Services:	60,725	0.40	60,725	0.40	60,725	0.40
				<u>5200 - Transfers of Funds</u>						
-	-	-		0700 - Transfers	50,000		50,000		50,000	
-	-	-		Total Transfers of Funds:	50,000		50,000		50,000	
43,873	40,304	50,065	0.52	Total Web Communications:	110,725	0.40	110,725	0.40	110,725	0.40

201 - Sunshine Fund: This budget provides flowers and support for employees who are ill or have experienced the loss of a family member. The funding source is the proceeds from vending machines at LBL.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				201 - Human Resources						
				<u>2649 - Other Staff Services</u>						
684	832	2,100		0400 - Supplies and Materials	2,100		2,100		2,100	
684	832	2,100		Total Other Staff Services:	2,100		2,100		2,100	
684	832	2,100		Total Human Resources:	2,100		2,100		2,100	

302 - Data Warehouse – Argos: Non-component districts purchase a data warehouse that stores current and historical data in one single place and is used for creating analytical reports through Argos to help districts make informed decisions.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				302 - Data Warehouse - Argos						
				<u>2219 - Other Improvement of Instruction Services</u>						
10,684	11,490	12,400	0.17	0100 - Salaries	13,193	0.17	13,193	0.17	13,193	0.17
6,610	7,040	7,155		0200 - Associated Payroll Costs	7,561		7,561		7,561	
395	5,018	8,178		0300 - Purchased Services	12,310		12,310		12,310	
3,784	4,135	6,110		0400 - Supplies and Materials	6,011		6,011		6,011	
1,202	1,548	1,745		0600 - Other Objects	2,188		2,188		2,188	
22,675	29,231	35,588	0.17	Total Other Improvement of Instruction Services:	41,263	0.17	41,263	0.17	41,263	0.17
				<u>5200 - Transfers of Funds</u>						
-	-	-		0700 - Transfers	97,692		97,692		97,692	
-	-	-		Total Transfers of Funds:	97,692		97,692		97,692	
22,675	29,231	35,588	0.17	Total Data Warehouse - Argos:	138,955	0.17	138,955	0.17	138,955	0.17

303 - Library Media Specialists: This Tier 2 resolution service provides districts with the opportunity to purchase district-based library and media services at the level of FTE required to meet their schools' needs.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				303 - Library Media Specialists						
				<u>2219 - Other Improvement of Instruction Services</u>						
87,463	85,263	97,469	1.00	0100 - Salaries	25,000		25,000		25,000	
46,557	47,182	52,024		0200 - Associated Payroll Costs	10,313		10,313		10,313	
2,703	158	8,876		0300 - Purchased Services	2,500		2,500		2,500	
27	-	-		0400 - Supplies and Materials	-		-		-	
7,665	7,424	8,869		0600 - Other Objects	8,868		8,868		8,868	
144,414	140,028	167,238	1.00	Total Other Improvement of Instruction Services:	46,681		46,681		46,681	
144,414	140,028	167,238	1.00	Total Library Media Specialists:	46,681		46,681		46,681	

309 - Education Instructional Technology: This service is designed to deliver instructional technology licensing, training and other support software to districts such as streaming video, credit recovery, and assessment tracking.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				309 - Education Instructional Technology						
				<u>2224 - Instructed Technology Services</u>						
31,078	75,750	71,505		0400 - Supplies and Materials	312,849		312,849		312,849	
1,740	4,459	3,996		0600 - Other Objects	11,277		11,277		11,277	
32,819	80,209	75,501		Total Instructed Technology Services:	324,126		324,126		324,126	
				<u>2663 - Information System Services</u>						
6,213	-	-		0100 - Salaries	-		-		-	
4,787	-	-		0200 - Associated Payroll Costs	-		-		-	
474	-	-		0300 - Purchased Services	-		-		-	
864	-	-		0600 - Other Objects	-		-		-	
12,336	-	-		Total Information System Services:	-		-		-	
45,155	80,209	75,501		Total Education Instructional Technology:	324,126		324,126		324,126	

400 – Synergy: This budget provides for the implementation of a new student information system for the LBL region.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				400 - Synergy						
				<u>2663 - Information System Services</u>						
-	-	-		0100 - Salaries	337,278	3.00	337,278	3.00	337,278	3.00
-	-	-		0200 - Associated Payroll Costs	184,002		184,002		184,002	
-	-	-		0300 - Purchased Services	234,970		234,970		234,970	
-	-	-		0400 - Supplies and Materials	650,000		650,000		650,000	
-	-	-		0600 - Other Objects	78,750		78,750		78,750	
				Total Information System Services:	1,485,000	3.00	1,485,000	3.00	1,485,000	3.00
				Total Synergy:	1,485,000	3.00	1,485,000	3.00	1,485,000	3.00

404 - Business Information Systems: This budget provides for the Business Information System support, licenses and training to non-component districts.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				404 - Business Information Systems						
				<u>2663 - Information System Services</u>						
103,316	130,364	128,006	2.10	0100 - Salaries	136,271	1.95	136,271	1.95	136,271	1.95
62,160	83,544	80,453		0200 - Associated Payroll Costs	82,126		82,126		82,126	
46,139	62,833	59,070		0300 - Purchased Services	59,070		59,070		59,070	
389,887	388,519	461,210		0400 - Supplies and Materials	486,820		486,820		486,820	
33,692	37,291	40,332		0600 - Other Objects	42,800		42,800		42,800	
635,194	702,551	769,071	2.10	Total Information System Services:	807,087	1.95	807,087	1.95	807,087	1.95
635,194	702,551	769,071	2.10	Total Business Information Systems:	807,087	1.95	807,087	1.95	807,087	1.95

406 - PowerSchool Special Education: This budget provides ongoing licensing, support, and training for the PowerSchool Special Education application used for tracking and reporting special education students to non-component districts.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				406 - PowerSchool Special Education						
				<u>2663 - Information System Services</u>						
95,255	98,523	103,107	1.45	0100 - Salaries	137,074	1.45	137,074	1.45	137,074	1.45
58,972	61,078	61,821		0200 - Associated Payroll Costs	74,809		74,809		74,809	
10,235	187	8,744		0300 - Purchased Services	4,721		4,721		4,721	
53,698	39,379	58,799		0400 - Supplies and Materials	57,200		57,200		57,200	
12,003	11,152	13,018		0600 - Other Objects	15,374		15,374		15,374	
230,163	210,320	245,489	1.45	Total Information System Services:	289,178	1.45	289,178	1.45	289,178	1.45
				<u>5200 - Transfers of Funds</u>						
-	-	-		0700 - Transfers	350,000		350,000		350,000	
				Total Transfers of Funds:	350,000		350,000		350,000	
230,163	210,320	245,489	1.45	Total PowerSchool Special Education:	639,178	1.45	639,178	1.45	639,178	1.45

408 - Student Information Systems: This budget supports the staff, licenses, and purchased services necessary to deliver the LBL Student Information Systems Suite to non-component districts. The suite includes the core student database, gradebook, attendance management, school scheduling applications, and online registration.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				408 - Student Information Systems						
				<u>2663 - Information System Services</u>						
105,655	105,749	99,245	1.35	0100 - Salaries	95,557	1.35	95,557	1.35	95,557	1.35
67,204	65,820	59,070		0200 - Associated Payroll Costs	57,511		57,511		57,511	
43,163	61,659	59,231		0300 - Purchased Services	63,639		63,639		63,639	
35,886	44,053	55,600		0400 - Supplies and Materials	56,439		56,439		56,439	
14,115	15,557	15,296		0600 - Other Objects	15,296		15,296		15,296	
266,023	292,838	288,442	1.35	Total Information System Services:	288,442	1.35	288,442	1.35	288,442	1.35
				<u>5200 - Transfers of Funds</u>						
-	-	-		0700 - Transfers	229,432		229,432		229,432	
-	-	-		Total Transfers of Funds:	229,432		229,432		229,432	
266,023	292,838	288,442	1.35	Total Student Information Systems:	517,874	1.35	517,874	1.35	517,874	1.35

410 - Network Services Contracted: This Tier 2 resolution service provides the technologies and environments for the Wide Area Network and Data Center assets for our districts. The program also provides technical staff to manage and maintain district technology programs, equipment, and services. Major Service areas include:

- Internet Service Provider (ISP) and Internet Filtering
- Windows Server Support and limited Novell Server support
- Email Spam Filtering and Archiving
- Data Center Design and Implementation
- Network Design and Implementation
- Mobile Device Management Solutions
- Data Protection and Recovery
- Computer Support Technicians
- Network Team Support

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				410 - Network Services Contracted						
				<u>2665 - Network Services</u>						
422,731	440,991	489,238	5.40	0100 - Salaries	404,987	4.40	404,987	4.40	404,987	4.40
251,958	250,138	267,279		0200 - Associated Payroll Costs	221,555		221,555		221,555	
118,468	111,608	122,888		0300 - Purchased Services	138,126		138,126		138,126	
110,616	78,424	101,174		0400 - Supplies and Materials	121,684		121,684		121,684	
50,643	49,509	46,415		0600 - Other Objects	49,685		49,685		49,685	
954,416	930,670	1,026,994	5.40	Total Network Services:	936,037	4.40	936,037	4.40	936,037	4.40
				<u>5200 - Transfers of Funds</u>						
-	-	40,000		0700 - Transfers	500,000		500,000		500,000	
-	-	40,000		Total Transfers of Funds:	500,000		500,000		500,000	
954,416	930,670	1,066,994	5.40	Total Network Services Contracted:	1,436,037	4.40	1,436,037	4.40	1,436,037	4.40

411 – Cyber Safety: This Tier 2 resolution services provides assistance to districts in assisting with meeting insurance requirements as well as performing comprehensive information security assessments.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				411 - Cyber Safety						
				<u>2665 - Network Services</u>						
-	-	-		0100 - Salaries	69,665	0.70	69,665	0.70	69,665	0.70
-	-	-		0200 - Associated Payroll Costs	39,187		39,187		39,187	
-	-	-		0300 - Purchased Services	5,000		5,000		5,000	
-	-	-		0400 - Supplies and Materials	12,500		12,500		12,500	
-	-	-		0600 - Other Objects	7,526		7,526		7,526	
-	-	-		Total Network Services:	133,878	0.70	133,878	0.70	133,878	0.70
-	-	-		Total Cyber Safety:	133,878	0.70	133,878	0.70	133,878	0.70

414 – Low Voltage Electrician: This Tier 2 resolution service provides low-voltage wiring services including design, installation, maintenance, replacement and repair of electrical systems under 100 volts.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				414 - Low Voltage Electrician						
				<u>2665 - Network Services</u>						
-	43,716	69,440	1.00	0100 - Salaries	72,756	1.00	72,756	1.00	72,756	1.00
-	17,392	40,744		0200 - Associated Payroll Costs	42,617		42,617		42,617	
-	2,056	10,000		0300 - Purchased Services	29,300		29,300		29,300	
-	17,285	20,816		0400 - Supplies and Materials	60,200		60,200		60,200	
-	5,758	9,000		0600 - Other Objects	12,529		12,529		12,529	
-	86,206	150,000	1.00	Total Network Services:	217,402	1.00	217,402	1.00	217,402	1.00
-	86,206	150,000	1.00	Total Low Voltage Electrician:	217,402	1.00	217,402	1.00	217,402	1.00

501 - Regional Medicaid Audit Reserve: This budget provides the reserves for operating contingency that are available to Special Education and Evaluation Services in the event of an unforeseen issue.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				501 - Regional Medical Audit Reserve						
				<u>2190 - Direction Services</u>						
-	-	25,000		0300 - Purchased Services	25,000		25,000		25,000	
109	-	-		0400 - Supplies and Materials	-		-		-	
-	-	29,201		0600 - Other Objects	29,201		29,201		29,201	
109	-	54,201		Total Direction Services:	54,201		54,201		54,201	
				<u>6110 - Operating Contingency</u>						
-	-	125,160		0800 - Other Uses of Funds	125,160		125,160		125,160	
-	-	125,160		Total Operating Contingency:	125,160		125,160		125,160	
109	-	179,361		Total Regional Medical Audit Reserve:	179,361		179,361		179,361	

502, 570, 575, 580 - Early Intervention/Early Childhood Special Education (EI/ECSE) Medicaid Reimbursement: This budget provides expenditure authority to EI/ECSE Medicaid funds to support the EI/ECSE Program. This budget provides the reserves for operating contingency that are available to EI/ECSE in the event of an unforeseen issue.

Actual 2020	Actual 2021	Adopted 2022	Requirements		Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$	FTE		\$	\$	\$
				502 - EI/ECSE Medicaid Reimbursement			
				1260 - Early Intervention			
-	-	5,000		0100 - Salaries	5,000	5,000	5,000
-	-	2,063		0200 - Associated Payroll Costs	2,063	2,063	2,063
-	-	34,000		0300 - Purchased Services	34,000	34,000	34,000
-	-	2,887		0400 - Supplies and Materials	2,887	2,887	2,887
-	-	4,050		0600 - Other Objects	4,050	4,050	4,050
-	-	48,000		Total Early Intervention:	48,000	48,000	48,000
-	-	48,000		Total EI/ECSE Medicaid Reimbursement:	48,000	48,000	48,000
				570 - Early Intervention			
				1260 - Early Intervention			
-	-	24,401	0.41	0100 - Salaries	20,000	20,000	20,000
-	-	15,124		0200 - Associated Payroll Costs	8,250	8,250	8,250
5,845	889	1,759		0300 - Purchased Services	13,034	13,034	13,034
327	-	3,716		0600 - Other Objects	3,716	3,716	3,716
6,173	889	45,000	0.41	Total Early Intervention:	45,000	45,000	45,000
6,173	889	45,000	0.41	Total Early Intervention:	45,000	45,000	45,000
				575 - ECSE - Early Child Special Education			
				1260 - Early Intervention			
156	136,956	84,401	0.41	0100 - Salaries	60,000	60,000	60,000
44	75,736	39,874		0200 - Associated Payroll Costs	24,750	24,750	24,750
-	81,809	61,617		0300 - Purchased Services	20,755	20,755	20,755
345	-	44,260		0400 - Supplies and Materials	-	-	-
31	11,667	14,848		0600 - Other Objects	9,495	9,495	9,495
575	306,166	245,000	0.41	Total Early Intervention:	115,000	115,000	115,000
				6110 - Operating Contingency			
-	-	150,000		0800 - Other Uses of Funds	-	-	-
-	-	150,000		Total Operating Contingency:	-	-	-
575	306,166	395,000	0.41	Total ECSE - Early Child Special Education:	115,000	115,000	115,000
				580 - LEAP Services			
				1260 - Early Intervention			
-	27,500	50,000		0300 - Purchased Services	50,000	50,000	50,000
-	1,540	-		0600 - Other Objects	-	-	-
-	29,040	50,000		Total Early Intervention:	50,000	50,000	50,000
-	29,040	50,000		Total LEAP Services:	50,000	50,000	50,000
6,748	642,262	783,000	1.23	Total	373,000	373,000	373,000

530 - Behavior Consultants: Behavior Consultants work with students who have behavioral needs that impact their education. They conduct functional behavior assessments, develop behavior plans, consult with school staff, and provide individual and family interventions. Districts purchase these services through Tier 2 funding or through contracts.

Actual 2020	Actual 2021	Adopted 2022	Requirements		Proposed 2023	Approved 2023	Adopted 2023
\$	\$	\$	FTE		\$	\$	\$
				530 - Behavior Consultants			
				2113 - Family and Student Support Services			
313,146	172,650	217,442	3.00	0100 - Salaries	229,629	229,629	229,629
188,192	103,980	125,733		0200 - Associated Payroll Costs	132,925	132,925	132,925
13,643	10,294	25,110		0300 - Purchased Services	17,094	17,094	17,094
1,871	300	5,232		0400 - Supplies and Materials	1,885	1,885	1,885
29,101	16,726	20,963		0600 - Other Objects	21,519	21,519	21,519
545,953	303,950	394,480	3.00	Total Family and Student Support Services:	403,052	403,052	403,052
				5200 - Transfers of Funds			
-	-	-		0700 - Transfers	75,000	75,000	75,000
-	-	-		Total Transfers of Funds:	75,000	75,000	75,000
545,953	303,950	394,480	3.00	Total Behavior Consultants:	478,052	478,052	478,052

555 - Speech/Language Services to Districts: This budget supports requests from districts for speech and language services provided by licensed Speech Language Pathologists. Services are funded through Tier 2 or contracts.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				555 - Speech/Language Services to Districts						
				<u>2152 - Speech Pathology Services</u>						
384,390	265,868	395,440	4.80	0100 - Salaries	361,830	4.61	361,830	4.61	361,830	4.61
217,180	143,590	219,984		0200 - Associated Payroll Costs	197,657		197,657		197,657	
149,337	225,211	29,731		0300 - Purchased Services	28,731		28,731		28,731	
790	427	4,570		0400 - Supplies and Materials	2,970		2,970		2,970	
42,125	35,619	39,087		0600 - Other Objects	33,106		33,106		33,106	
793,822	670,714	688,812	4.80	Total Speech Pathology Services:	624,294	4.61	624,294	4.61	624,294	4.61
				<u>5200 - Transfers of Funds</u>						
-	36,000	40,000		0700 - Transfers	150,000		150,000		150,000	
-	36,000	40,000		Total Transfers of Funds:	150,000		150,000		150,000	
793,822	706,714	728,812	4.80	Total Speech/Language Services to Districts:	774,294	4.61	774,294	4.61	774,294	4.61

569 - Education Evaluation Support: This budget supports requests from districts for supervision of Speech Language Pathologist Assistants.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				569 - Education Evaluation Support						
				<u>2135 - Medicaid Program</u>						
13	-	-		0300 - Purchased Services	-		-		-	
13	-	-		Total Medicaid Program:	-		-		-	
				<u>2152 - Speech Pathology Services</u>						
-	-	21,000		0300 - Purchased Services	21,000		21,000		21,000	
-	-	5,000		0400 - Supplies and Materials	5,000		5,000		5,000	
-	-	280		0600 - Other Objects	280		280		280	
-	-	26,280		Total Speech Pathology Services:	26,280		26,280		26,280	
				<u>2240 - Instructional Staff Development</u>						
-	-	30,818		0300 - Purchased Services	30,818		30,818		30,818	
-	-	2,902		0600 - Other Objects	2,902		2,902		2,902	
-	-	33,720		Total Instructional Staff Development:	33,720		33,720		33,720	
13	-	60,000		Total Education Evaluation Support:	60,000		60,000		60,000	

571, 579, 583 – Regional Inclusive Services: This budget supports requests for districts outside of the ODE contract.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				571 - Deaf/Hard of Hearing						
				<u>2160 - Other Student Treatment Services</u>						
-	-	-		0100 - Salaries	1,500		1,500		1,500	
-	-	-		0200 - Associated Payroll Costs	619		619		619	
-	-	300		0300 - Purchased Services	1,750		1,750		1,750	
3,264	-	3,700		0400 - Supplies and Materials	4,776		4,776		4,776	
460	-	-		0600 - Other Objects	429		429		429	
3,724	-	4,000		Total Other Student Treatment Services:	9,074		9,074		9,074	
3,724	-	4,000		Total Deaf/Hard of Hearing:	9,074		9,074		9,074	
				579 - Cascade Regional Medicaid Support						
				<u>2160 - Other Student Treatment Services</u>						
4,545	-	9,650		0100 - Salaries	9,650		9,650		9,650	
-	-	3,981		0200 - Associated Payroll Costs	3,981		3,981		3,981	
12	-	35,226		0300 - Purchased Services	36,904		36,904		36,904	
-	-	8,783		0400 - Supplies and Materials	8,783		8,783		8,783	
255	-	3,360		0600 - Other Objects	3,360		3,360		3,360	
4,812	-	61,000		Total Other Student Treatment Services:	62,678		62,678		62,678	
4,812	-	61,000		Total Cascade Regional Medicaid Support:	62,678		62,678		62,678	
				583 - Blind/Visually Impaired						
				<u>2160 - Other Student Treatment Services</u>						
2,616	-	-		0100 - Salaries	-		-		-	
1,173	-	-		0200 - Associated Payroll Costs	-		-		-	
232	80	-		0300 - Purchased Services	-		-		-	
-	6,112	-		0400 - Supplies and Materials	1,600		1,600		1,600	
225	347	-		0600 - Other Objects	-		-		-	
4,247	6,539	-		Total Other Student Treatment Services:	1,600		1,600		1,600	
4,247	6,539	-		Total Blind/Visually Impaired:	1,600		1,600		1,600	
12,783	6,539	65,000	-	Total	73,352	-	73,352	-	73,352	-

585 - Psychologist Services to Districts: This budget supports requests from districts for additional licensed School Psychologists services. Services are funded through Tier 2 or contracts.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				585 - Education Evaluation/Consultation Center						
				<u>2140 - Education Evaluation Services</u>						
343,618	355,427	395,539	4.60	0100 - Salaries	540,989	6.03	540,989	6.03	540,989	6.03
186,951	204,781	220,555		0200 - Associated Payroll Costs	295,127		295,127		295,127	
8,606	6,764	65,368		0300 - Purchased Services	58,783		58,783		58,783	
15,363	6,089	32,751		0400 - Supplies and Materials	10,451		10,451		10,451	
31,081	32,204	42,086		0600 - Other Objects	50,668		50,668		50,668	
585,620	605,264	756,299	4.60	Total Education Evaluation Services:	956,018	6.03	956,018	6.03	956,018	6.03
585,620	605,264	756,299	4.60	Total Education Evaluation/Consultation Center:	956,018	6.03	956,018	6.03	956,018	6.03

589 - Occupation Therapists/Physical Therapists (OT/PT) Contracted Services: Occupational therapists and physical therapists in this program provide contracted services to other ESD programs, including Long Term Care and Treatment and Early Intervention/Early Childhood Special Education to enhance educational and developmental success for children and youth with mild to moderate motor needs.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				589 - OT/PT Consortia						
				<u>2160 - Other Student Treatment Services</u>						
229,885	236,439	264,973	3.54	0100 - Salaries	249,640	3.32	249,640	3.32	249,640	3.32
121,571	134,494	138,865		0200 - Associated Payroll Costs	144,599		144,599		144,599	
36,120	43,394	39,346		0300 - Purchased Services	25,610		25,610		25,610	
-	-	1,425		0400 - Supplies and Materials	4,540		4,540		4,540	
21,811	23,314	9,223		0600 - Other Objects	23,678		23,678		23,678	
409,389	437,640	453,832	3.54	Total Other Student Treatment Services:	448,067	3.32	448,067	3.32	448,067	3.32
				<u>5200 - Transfers of Funds</u>						
-	-	-		0700 - Transfers	100,000		100,000		100,000	
-	-	-		Total Transfers of Funds:	100,000		100,000		100,000	
409,389	437,640	453,832	3.54	Total OT/PT Consortia:	548,067	3.32	548,067	3.32	548,067	3.32

591 – Special Education Collaborative: This budget provides services to five small consortium districts and includes services such as consultation and training of special education staff, technical assistance in the use of forms and tools for instruction, and regular visits from an assigned Learning Consultant for resources and support. Administrative support in compiling and submitting required ODE reports, IDEA compliance, and support to special education directors.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				591 - Special Ed Collaborative						
				<u>2120 - Guidance Services</u>						
61,755	70,424	74,430	0.85	0100 - Salaries	82,621	0.85	82,621	0.85	82,621	0.85
38,177	40,743	41,053		0200 - Associated Payroll Costs	45,959		45,959		45,959	
1,285	669	8,648		0300 - Purchased Services	8,018		8,018		8,018	
174	-	-		0400 - Supplies and Materials	-		-		-	
5,948	6,262	6,933		0600 - Other Objects	7,650		7,650		7,650	
107,339	118,098	131,064	0.85	Total Guidance Services:	144,248	0.85	144,248	0.85	144,248	0.85
107,339	118,098	131,064	0.85	Total Special Ed Collaborative:	144,248	0.85	144,248	0.85	144,248	0.85

595 - Family Support Liaison: This budget reflects the funding we receive through Tier 2 and contracts with districts to provide Family Support Liaison services. Family Support Liaisons assist students who are experiencing challenges to their success at home, school and in the community. The Family Support Liaisons work closely with the family, school, health care providers and social service agencies to locate and access resources, organize support, develop skills and remove barriers so that children can come to school ready to learn. They are also available to assist these districts with their Medicaid Administrative Claiming processes.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				595 - Family Support Liaison						
				<u>2113 - Family and Student Support Services</u>						
170,234	202,000	267,185	5.01	0100 - Salaries	369,275	6.68	369,275	6.68	369,275	6.68
113,556	136,191	173,088		0200 - Associated Payroll Costs	239,944		239,944		239,944	
13,447	14,025	7,964		0300 - Purchased Services	18,998		18,998		18,998	
349	257	300		0400 - Supplies and Materials	4,605		4,605		4,605	
16,679	20,055	25,118		0600 - Other Objects	35,090		35,090		35,090	
314,265	372,527	473,655	5.01	Total Family and Student Support Services:	667,912	6.68	667,912	6.68	667,912	6.68
				<u>5200 - Transfers of Funds</u>						
-	-	-		0700 - Transfers	56,397		56,397		56,397	
				Total Transfers of Funds:	56,397		56,397		56,397	
314,265	372,527	473,655	5.01	Total Family Support Liaison:	724,309	6.68	724,309	6.68	724,309	6.68

597 - Youth Services Teams (YST): Youth Services Teams are multidisciplinary teams that provide integrated services to students.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				597 - Youth Service Teams						
				<u>2113 - Family and Student Support Services</u>						
-	-	2,000		0300 - Purchased Services	2,000		2,000		2,000	
-	-	1,000		0400 - Supplies and Materials	1,000		1,000		1,000	
-	-	3,000		Total Family and Student Support Services:	3,000		3,000		3,000	
-	-	3,000		Total Youth Service Teams:	3,000		3,000		3,000	

598 - Family Support Donation Account: Donations to assist Family Support Liaisons who work closely with the family, school, health care providers and social service agencies to locate and access resources, organize support, develop skills and remove barriers so that children can come to school ready to learn.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				598 - Family Support Donation Account						
				<u>2113 - Family and Student Support Services</u>						
1,426	176	9,500		0400 - Supplies and Materials	9,500		9,500		9,500	
-	-	500		0600 - Other Objects	500		500		500	
1,426	176	10,000		Total Family and Student Support Services:	10,000		10,000		10,000	
1,426	176	10,000		Total Family Support Donation Account:	10,000		10,000		10,000	

601 - Business Services Reimbursed Projects: This budget supports contracted business service programs such as outsourced payroll and accounts payable.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				601 - Business Services Reimbursed Projects						
				<u>2520 - Fiscal Services</u>						
178,988	213,724	264,507	4.21	0100 - Salaries	241,371	2.86	241,371	2.86	241,371	2.86
109,648	138,545	164,178		0200 - Associated Payroll Costs	137,000		137,000		137,000	
7,098	10,187	19,801		0300 - Purchased Services	14,801		14,801		14,801	
45,043	92,029	50,000		0400 - Supplies and Materials	65,500		65,500		65,500	
19,978	25,479	30,555		0600 - Other Objects	26,214		26,214		26,214	
360,755	479,963	529,041	4.21	Total Fiscal Services:	484,886	2.86	484,886	2.86	484,886	2.86
				<u>2528 - Risk Management Services</u>						
7,380	1,358	850,000		0200 - Associated Payroll Costs	850,000		850,000		850,000	
-	-	100,000		0600 - Other Objects	100,000		100,000		100,000	
7,380	1,358	950,000		Total Risk Management Services:	950,000		950,000		950,000	
				<u>5200 - Transfers of Funds</u>						
-	-	-		0700 - Transfers	200,000		200,000		200,000	
-	-	-		Total Transfers of Funds:	200,000		200,000		200,000	
368,135	481,321	1,479,041	4.21	Total Business Services Reimbursed Projects:	1,634,886	2.86	1,634,886	2.86	1,634,886	2.86

602 – E-rate: This budget supports contracted E-rate services. LBL currently offers support to districts to manage both category 1 and category 2 E-rate services.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				602 - E-Rate						
				<u>2663 - Information System Services</u>						
70,901	68,594	82,021	1.00	0100 - Salaries	73,549	1.00	73,549	1.00	73,549	1.00
42,250	38,610	45,571		0200 - Associated Payroll Costs	42,920		42,920		42,920	
1,732	260	2,500		0300 - Purchased Services	3,000		3,000		3,000	
1,203	2,209	100		0400 - Supplies and Materials	2,600		2,600		2,600	
6,496	6,139	7,291		0600 - Other Objects	7,291		7,291		7,291	
122,581	115,811	137,483	1.00	Total Information System Services:	129,360	1.00	129,360	1.00	129,360	1.00
122,581	115,811	137,483	1.00	Total E-Rate:	129,360	1.00	129,360	1.00	129,360	1.00

605 - Student Account System: This budget provides customer support as well as the licensing and training for the Student Accounting System, InTouch, that connects to the Business Information System.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				605 - Student Account System						
				<u>2663 - Information System Services</u>						
3,468	3,729	3,954	0.06	0100 - Salaries	4,214	0.06	4,214	0.06	4,214	0.06
2,402	2,577	2,486		0200 - Associated Payroll Costs	2,630		2,630		2,630	
312	-	3,705		0300 - Purchased Services	3,705		3,705		3,705	
5,154	3,388	11,741		0400 - Supplies and Materials	14,000		14,000		14,000	
635	541	1,114		0600 - Other Objects	1,375		1,375		1,375	
11,970	10,235	23,000	0.06	Total Information System Services:	25,924	0.06	25,924	0.06	25,924	0.06
				<u>5200 - Transfers of Funds</u>						
-	-	-		0700 - Transfers	300,000		300,000		300,000	
-	-	-		Total Transfers of Funds:	300,000		300,000		300,000	
11,970	10,235	23,000	0.06	Total Student Account System:	325,924	0.06	325,924	0.06	325,924	0.06

606 – Forecast5: This budget provides contracted services with Forecast5 to support all districts across the state with implementation and use of Forecast5 products.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				606 - Forecast 5						
				<u>2520 - Fiscal Services</u>						
99,734	102,218	117,597	1.00	0100 - Salaries	117,689	1.00	117,689	1.00	117,689	1.00
58,897	61,762	64,070		0200 - Associated Payroll Costs	64,708		64,708		64,708	
11,386	200	28,658		0300 - Purchased Services	30,658		30,658		30,658	
2,574	523	46,126		0400 - Supplies and Materials	46,126		46,126		46,126	
10,248	9,783	14,889		0600 - Other Objects	15,042		15,042		15,042	
182,839	174,485	271,340	1.00	Total Fiscal Services:	274,223	1.00	274,223	1.00	274,223	1.00
182,839	174,485	271,340	1.00	Total Forecast 5:	274,223	1.00	274,223	1.00	274,223	1.00

635 - Crisis Intervention & Prevention: This budget reflects funding to provide regional de-escalation and restraint training to district staff.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				635 - Crisis Intervention & Prevention						
				<u>2113 - Family and Student Support Services</u>						
2,379	-	5,000		0100 - Salaries	5,000		5,000		5,000	
959	-	2,063		0200 - Associated Payroll Costs	2,063		2,063		2,063	
70	-	4,250		0300 - Purchased Services	4,250		4,250		4,250	
947	-	967		0400 - Supplies and Materials	967		967		967	
1,036	-	720		0600 - Other Objects	720		720		720	
5,391	-	13,000		Total Family and Student Support Services:	13,000		13,000		13,000	
5,391	-	13,000		Total Crisis Intervention & Prevention:	13,000		13,000		13,000	

703 - Attendance Services: This Tier 2 resolution program provides services to students, families, and districts. Direct services range from early intervention for students beginning to show a pattern of irregular attendance to legal intervention with parents on truancy issues. Consultation and training are available to school staff on effective strategies for encouraging regular attendance.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				703 - Attendance						
				<u>2112 - Attendance Services</u>						
237,921	183,246	201,147	3.28	0100 - Salaries	249,017	3.90	249,017	3.90	249,017	3.90
149,885	132,432	132,877		0200 - Associated Payroll Costs	172,873		172,873		172,873	
30,067	17,933	20,877		0300 - Purchased Services	18,723		18,723		18,723	
2,044	1,323	3,617		0400 - Supplies and Materials	3,216		3,216		3,216	
23,535	18,984	19,587		0600 - Other Objects	24,854		24,854		24,854	
443,452	353,918	378,105	3.28	Total Attendance Services:	468,683	3.90	468,683	3.90	468,683	3.90
				<u>5200 - Transfers of Funds</u>						
-	-	-		0700 - Transfers	100,000		100,000		100,000	
-	-	-		Total Transfers of Funds:	100,000		100,000		100,000	
443,452	353,918	378,105	3.28	Total Attendance:	568,683	3.90	568,683	3.90	568,683	3.90

801 - Facilities Management: This budget supports the conference room coffee fund, conference room rental reimbursement and supplies for the staff break room.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				801 - Facilities Management						
				2610 - Conference Center Support						
7,810	685	28,000		0400 - Supplies and Materials	25,200		25,200		25,200	
7,810	685	28,000		Total Conference Center Support:	25,200		25,200		25,200	
7,810	685	28,000		Total Facilities Management:	25,200		25,200		25,200	

804 - Duplication Services: This budget supports internal printing and copying services for all programs in the district.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				804 - Duplication Services						
				2574 - Printing, Publishing, and Duplicating Services						
17,146	15,386	57,600		0300 - Purchased Services	57,600		57,600		57,600	
2,598	5,623	6,500		0400 - Supplies and Materials	6,500		6,500		6,500	
1,106	1,176	3,900		0600 - Other Objects	3,900		3,900		3,900	
20,850	22,185	68,000		Total Printing, Publishing, and Duplicating Services:	68,000		68,000		68,000	
20,850	22,185	68,000		Total Duplication Services:	68,000		68,000		68,000	

Transfers: These budgets are presented as reserve funds that are being utilized for one time transfers to support the capital projects fund.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				503 - Campus Monitors						
				5200 - Transfers of Funds						
-	-	-		0700 - Transfers	75,820		75,820		75,820	
-	-	-		Total Transfers of Funds:	75,820		75,820		75,820	
-	-	-		Total Campus Monitors:	75,820		75,820		75,820	
				566 - Positive Behavior Intervention Support						
				5200 - Transfers of Funds						
-	-	-		0700 - Transfers	45,166		45,166		45,166	
-	-	-		Total Transfers of Funds:	45,166		45,166		45,166	
-	-	-		Total Positive Behavior Intervention Support:	45,166		45,166		45,166	
				572 - Augmentative Communication						
				5200 - Transfers of Funds						
-	-	-		0700 - Transfers	244,050		244,050		244,050	
-	-	-		Total Transfers of Funds:	244,050		244,050		244,050	
-	-	-		Total Augmentative Communication:	244,050		244,050		244,050	
				587 - Autism Spectrum Disorder						
				5200 - Transfers of Funds						
-	-	-		0700 - Transfers	168		168		168	
-	-	-		Total Transfers of Funds:	168		168		168	
-	-	-		Total Autism Spectrum Disorder:	168		168		168	
				701 - Student Services Direction						
				5200 - Transfers of Funds						
-	-	-		0700 - Transfers	55,628		55,628		55,628	
-	-	-		Total Transfers of Funds:	55,628		55,628		55,628	
-	-	-		Total Student Services Direction:	55,628		55,628		55,628	
				706 - Response to Intervention						
				5200 - Transfers of Funds						
-	-	-		0700 - Transfers	18,724		18,724		18,724	
-	-	-		Total Transfers of Funds:	18,724		18,724		18,724	
-	-	-		Total Response to Intervention:	18,724		18,724		18,724	
-	-	-	-	Total	439,556		439,556		439,556	

Historic Data: These budgets are presented for historical purposes only. These funds have been eliminated due to program changes/requirements.

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
				308 - Extended Learning Paraprofessional						
				<u>2219 - Other Improvement of Instruction Services</u>						
33,941	36,446	38,811	0.73	0100 - Salaries	-		-		-	
25,351	28,563	27,071		0200 - Associated Payroll Costs	-		-		-	
-	-	1,227		0300 - Purchased Services	-		-		-	
3,323	3,640	3,768		0600 - Other Objects	-		-		-	
62,616	68,649	70,877	0.73	Total Other Improvement of Instruction Services:	-		-		-	
62,616	68,649	70,877	0.73	Total Extended Learning Paraprofessional:	-		-		-	
				505 - Long Term Care and Treatment						
				<u>1280 - Alternative Education</u>						
-	49	500		0400 - Supplies and Materials	-		-		-	
-	49	500		Total Alternative Education:	-		-		-	
-	49	500		Total Long Term Care and Treatment:	-		-		-	
62,616	68,698	71,377	0.73	Total	-		-		-	

Internal Service Fund Requirements Totals

Actual 2020	Actual 2021	Adopted 2022		Requirements	Proposed 2023		Approved 2023		Adopted 2023	
\$	\$	\$	FTE		\$	FTE	\$	FTE	\$	FTE
8,005,843	8,116,778	16,581,297	47.83	Total:	17,772,692	50.10	17,772,692	50.10	17,772,692	50.10

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

Assessed Values and Property Taxes

In November 1990, Oregon voters passed Measure 5, which limited the total taxes on each property in the state to 1.5% of the property's real market value and shifted responsibility for funding public education to the state from the local level.

Measure 5, a constitutional amendment, phased in the tax limit of \$15 per \$1,000 of property value in 1991-1992 and decreased to a permanent limit of \$5 per \$1,000 of value in the 1995-1996 fiscal year. When fully implemented in 1995-1996, Measure 5 cut property tax rates an average of 51% from their 1990-1991 levels.

In response to the requirement that the State replace school tax revenue lost under Measure 5, the legislature created the State School Fund (SSF) and established an equalization formula to allocate revenue to schools on a weighted per student basis.

Since Measure 5 passed, the State's share of funding to schools increased from about 30% to about 70%.

In 1997, Oregon voters approved Measure 50, an initiative referred by the legislature to implement the provisions of Measure 47. The purpose of Measure 50 was to clarify legal ambiguities in the original measure and change the property tax system from a tax base system (where a dollar amount is levied) to a tax rate system (where a permanent rate is levied). As a result, 1997-1998 assessed values were rolled back to 1995-1996 values minus 10% and future assessed value increases were capped at 3% per year plus exceptions such as the value of new construction.

The district's permanent rate was set at \$0.3046 per \$1,000 of assessed value. Other provisions limited the use of the bonded debt and required a 50% voter turnout for property tax elections except at general elections (November of even numbered years).

During the 2019 legislative session, Oregon's leaders made a real commitment to Oregon Students, educators, schools and our State with the passage of the Student Success Act. When fully implemented, the Student Success Act is expected to invest \$2 billion in Oregon education every two years; that's a \$1 billion investment in early learning and K-12 education each year. Of those funds, \$200 million goes into the State School Fund and the remaining is distributed into three accounts: the Early Learning Account, the Student Investment Account and the Statewide Education Initiatives Account. At the heart of the SSA is a commitment to improving access and opportunities for students who have been historically underserved in the education system.

The following tables present the total assessed value within the district's three largest taxing county boundaries for the three previous years, the current year based on actual values as of July 1, 2021 and the projected values for the next four years. A summary for all counties is also provided.

The projected values are calculated using a 5 year average. For this year, LBL used data from 2017-2018 to 2021-2022 for all counties to project the growth in assessed value (4.48%) for fiscal years 2022-2023 through 2025-2026.

Linn County			
Fiscal Year	Assessed Value	Change in Assessed Value	%
2018-2019 Actual	9,836,637,140	379,300,546	3.86%
2019-2020 Actual	10,261,687,600	425,050,460	4.14%
2020-2021 Actual	10,804,472,436	542,784,836	5.02%
2021-2022 Actual	11,744,039,973	939,567,537	8.00%
2022-2023 Projected	12,213,801,572	469,761,599	4.48%
2023-2024 Projected	12,702,353,635	488,552,063	4.48%
2024-2025 Projected	13,210,447,780	508,094,145	4.48%
2025-2026 Projected	13,738,865,691	528,417,911	4.48%

Benton County			
Fiscal Year	Assessed Value	Change in Assessed Value	%
2018-2019 Actual	8,676,567,111	378,636,223	4.36%
2019-2020 Actual	9,176,694,301	500,127,190	5.45%
2020-2021 Actual	9,524,005,020	347,310,719	3.65%
2021-2022 Actual	9,990,463,607	466,458,587	4.67%
2022-2023 Projected	10,390,082,151	399,618,544	4.48%
2023-2024 Projected	10,805,685,437	415,603,286	4.48%
2024-2025 Projected	11,237,912,855	432,227,417	4.48%
2025-2026 Projected	11,687,429,369	449,516,514	4.48%

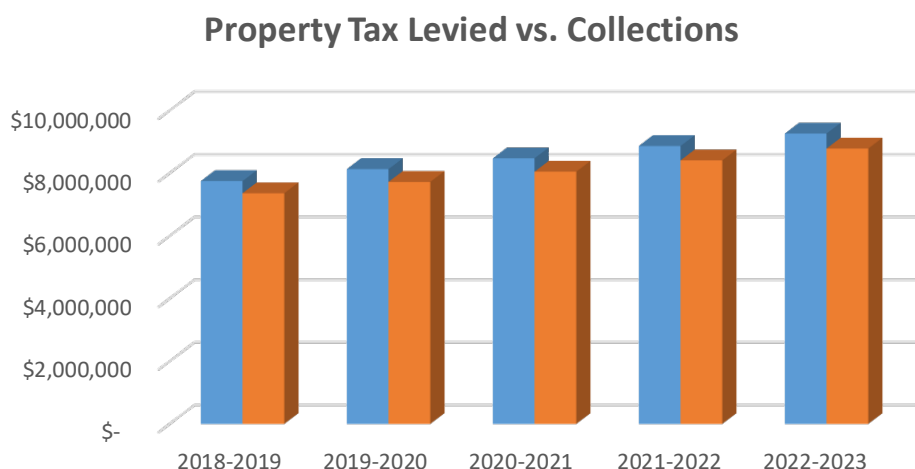
Lincoln County			
Fiscal Year	Assessed Value	Change in Assessed Value	%
2018-2019 Actual	7,931,629,048	304,436,630	3.84%
2019-2020 Actual	8,249,852,878	318,223,830	3.86%
2020-2021 Actual	8,564,974,430	315,121,552	3.68%
2021-2022 Actual	8,892,763,888	327,789,458	3.69%
2022-2023 Projected	9,248,474,444	355,710,556	4.48%
2023-2024 Projected	9,618,413,421	369,938,978	4.48%
2024-2025 Projected	10,003,149,958	384,736,537	4.48%
2025-2026 Projected	10,403,275,956	400,125,998	4.48%

Total Counties Assessed Value			
Fiscal Year	Assessed Value	Change in Assessed Value	%
2018-2019 Actual	26,444,833,299	1,062,373,399	4.02%
2019-2020 Actual	27,688,234,779	1,243,401,480	4.49%
2020-2021 Actual	28,893,451,886	1,205,217,107	4.17%
2021-2022 Actual	30,627,267,468	1,733,815,582	5.66%
2022-2023 Projected	31,852,358,167	1,225,090,699	4.48%
2023-2024 Projected	33,126,452,493	1,274,094,327	4.48%
2024-2025 Projected	34,451,510,593	1,325,058,100	4.48%
2025-2026 Projected	35,829,571,017	1,378,060,424	4.48%

Property Tax Rates and Collections

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 data below. Annually, the Board adopts a resolution to impose the tax rate and categorize the taxes for each fiscal year. The rate is a permanent rate computed by the Oregon Department of Revenue and no action of the district can increase this limit. The 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.

For LBL, property tax collection rates for Linn, Benton, and Lincoln Counties average 94.9% over the past five fiscal years and are projected to remain steady this year.



Property taxes levied and collected for each county for the last three years plus the projection for the current fiscal year of 2021-2022 and next year are as follows:

Lincoln County			
Fiscal Year	Property Tax Levied	Property Tax Collected	%
2018-2019 Actual	\$ 2,292,101	\$ 2,165,832	94.5%
2019-2020 Actual	\$ 2,384,680	\$ 2,255,202	94.6%
2020-2021 Actual	\$ 2,472,602	\$ 2,342,849	94.8%
2021-2022 Current	\$ 2,587,026	\$ 2,444,378	94.5%
2022-2023 Projected	\$ 2,702,925	\$ 2,553,886	94.5%

Benton County			
Fiscal Year	Property Tax Levied	Property Tax Collected	%
2018-2019 Actual	\$ 2,609,111	\$ 2,499,999	95.8%
2019-2020 Actual	\$ 2,760,275	\$ 2,643,058	95.8%
2020-2021 Actual	\$ 2,863,734	\$ 2,736,606	95.6%
2021-2022 Current	\$ 2,986,697	\$ 2,853,059	95.5%
2022-2023 Projected	\$ 3,120,501	\$ 2,980,875.83	95.5%

Linn County			
Fiscal Year	Property Tax Levied	Property Tax Collected	%
2018-2019 Actual	\$ 2,849,976	\$ 2,696,927	94.6%
2019-2020 Actual	\$ 2,988,931	\$ 2,825,178	94.5%
2020-2021 Actual	\$ 3,141,622	\$ 2,970,510	94.6%
2021-2022 Current	\$ 3,296,529	\$ 3,113,607	94.5%
2022-2023 Projected	\$ 3,444,213	\$ 3,253,097	94.5%

Total Counties Assessed Value			
Fiscal Year	Property Tax Levied	Property Tax Collected	%
2018-2019	\$ 7,751,188	\$ 7,362,759	95.0%
2019-2020	\$ 8,133,885	\$ 7,723,438	95.0%
2020-2021	\$ 8,477,958	\$ 8,049,965	95.0%
2021-2022	\$ 8,870,252	\$ 8,411,044	94.8%
2022-2023	\$ 9,267,639	\$ 8,787,859	94.8%

LBL's permanent tax rate is set at \$0.3049/\$1,000 and has the following tax impact on the average residential homeowner:

Effect on Average Taxpayer - Linn County			
Fiscal Year	Residential Average Value/Acct.	Permanent Rate	Total Cost
2018-2019 Actual	\$ 151,773	\$ 0.3049	\$ 46.28
2019-2020 Actual	\$ 157,422	\$ 0.3049	\$ 48.00
2020-2021 Actual	\$ 162,936	\$ 0.3049	\$ 49.68
2021-2022 Projected	\$ 169,000	\$ 0.3049	\$ 51.53
2022-2023 Projected	\$ 175,000	\$ 0.3049	\$ 53.36

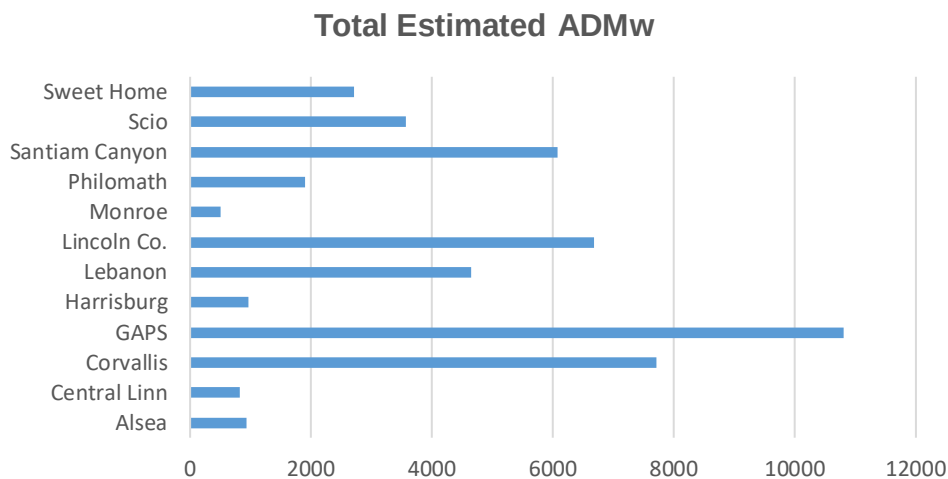
Effect on Average Taxpayer - Benton County			
Fiscal Year	Residential Average Value/Acct.	Permanent Rate	Total Cost
2018-2019 Actual	\$ 234,501	\$ 0.3049	\$ 71.50
2019-2020 Actual	\$ 242,132	\$ 0.3049	\$ 73.83
2020-2021 Actual	\$ 249,853	\$ 0.3049	\$ 76.18
2021-2022 Projected	\$ 258,000	\$ 0.3049	\$ 78.66
2022-2023 Projected	\$ 266,000	\$ 0.3049	\$ 81.10

Effect on Average Taxpayer - Lincoln County			
Fiscal Year	Residential Average Value/Acct.	Permanent Rate	Total Cost
2018-2019 Actual	\$ 213,404	\$ 0.3049	\$ 65.07
2019-2020 Actual	\$ 220,860	\$ 0.3049	\$ 67.34
2020-2021 Actual	\$ 228,416	\$ 0.3049	\$ 69.64
2021-2022 Projected	\$ 236,000	\$ 0.3049	\$ 71.96
2022-2023 Projected	\$ 244,000	\$ 0.3049	\$ 74.40

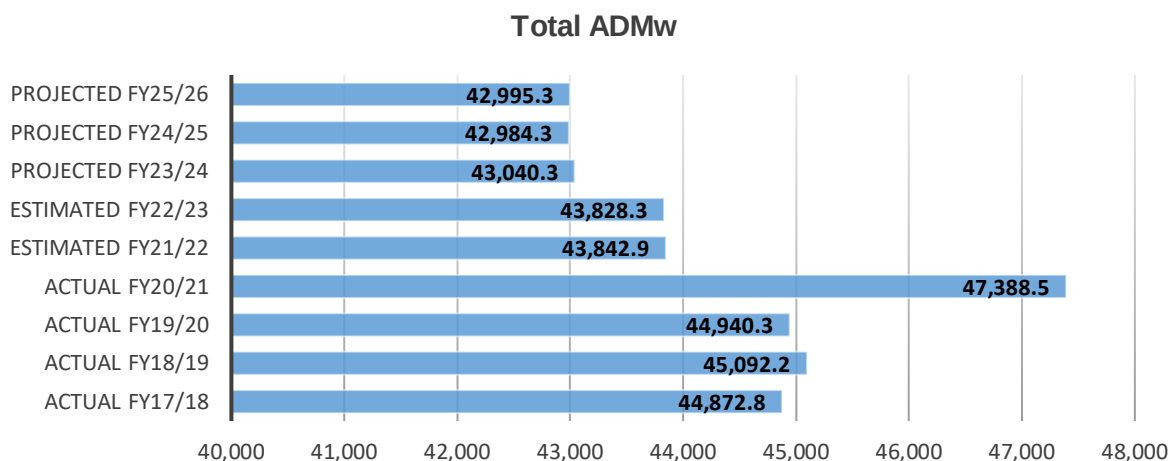
Student Enrollment

Funding is determined by the enrollment of students in the twelve component districts. ESD's are unique in that revenue projections are not submitted to the Oregon Department of Education, but instead receive funding based off of enrollment projections of component districts.

Below shows the variation in size of the twelve districts in Linn, Benton, and Lincoln counties based on estimated Average Daily Membership weighted (ADMw) data for fiscal year 2021-2022.



As a region, ADMw has remained fairly steady over the past few years. LBL is unique in that three of our districts have an online charter school. Students from across the state enroll in these programs and generate revenue in the same way that a student living in one of our three counties would. The growth in 2020-2021 is due to enrollment in online charter schools in our region as a result of the COVID-19 Pandemic. For 2021-2022, the districts have already made projections to show that some students will leave and re-enroll in a district that they reside in. With many unknown factors, LBL's budget reflects a decrease in enrollment.

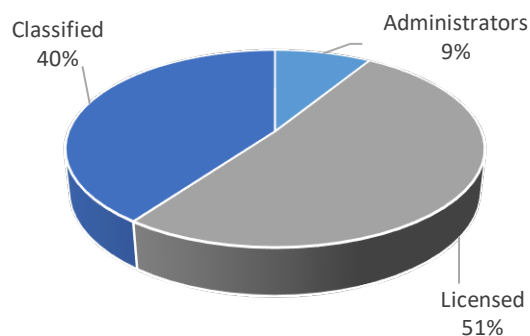


LBL has also been tracking changes in enrollment across the region by grade. From 2021 to 2022, you can see that there is some growth in grades kindergarten through 2nd grade, but all other grades across the region are seeing a decline in total students.

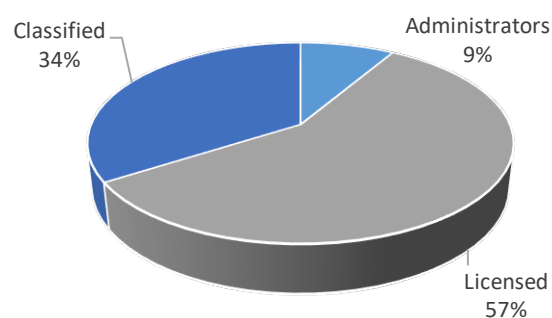
Grade	2018	2019	2020	2021	2022		Change in Grade from 2021 to 2022	% of Change
K	2516	2457	2466	2301	2422		0	0.0%
1	2673	2554	2511	2499	2420		119	9.9%
2	2610	2685	2609	2537	2519		20	1.7%
3	2670	2617	2736	2681	2532		-5	-0.4%
4	2827	2690	2672	2858	2608		-73	-6.1%
5	2895	2882	2754	2864	2799		-59	-4.9%
6	2828	2977	2909	3017	2732		-132	-10.9%
7	2761	2931	3090	3238	2823		-194	-16.1%
8	2909	2909	3053	3287	3083		-155	-12.9%
9	3113	3196	3060	3258	3116		-171	-14.2%
10	3161	3079	3271	3187	3080		-178	-14.8%
11	3067	3098	3081	3246	2948		-239	-19.8%
12	3276	3263	3247	3089	3107		-139	-11.5%

Personnel

Staffing: Adopted Budget 2021-2022



Staffing: Budget 2022-2023



The following pages provide an explanation for any FTE change greater than .5 FTE for the General Fund, Special Revenue Fund, and Internal Service Fund.

General Fund: Personnel Requirements	Adopted 2022	Budgeted 2023	Net Change	Explanation for change of more than .50 FTE
	FTE	FTE		
101 - Executive Administration				
0112 - Classified Salaries	2.00	1.00	(1.00)	Reduction in FTE
0113 - Administrators	3.20	3.00	(0.20)	
104 - Web Services				
0112 - Classified Salaries	1.15	0.60	(0.55)	Reduction in FTE
201 - Human Resources				
0112 - Classified Salaries	3.00	3.00	-	
0113 - Administrators	1.00	1.00	-	
302 - Data Warehouse				
0112 - Classified Salaries	1.08	1.08	-	
0113 - Administrators	0.10	0.10	-	
402 - Technology Systems				
0112 - Classified Salaries	2.00	2.00	-	
404 - Business Information Systems				
0112 - Classified Salaries	1.15	1.15	-	
0113 - Administrators	0.15	0.15	-	
406 - PowerSchool Special Education				
0112 - Classified Salaries	0.65	0.65	-	
0113 - Administrators	0.10	0.10	-	
408 - SIS - Student Information System				
0112 - Classified Salaries	7.90	7.90	-	
0113 - Administrators	0.70	0.70	-	
410 - Network Services				
0112 - Classified Salaries	4.70	4.70	-	
0113 - Administrators	0.90	0.90	-	
568 - Severe Disabilities				
0111- Licensed Salaries	1.50	1.00	(0.50)	FTE moved to new account.
0113 - Administrators	0.10	-	(0.10)	
572 - Augmentative Communication				
0111- Licensed Salaries	3.88	5.00	1.12	Addition of staff due to caseloads.
0112 - Classified Salaries	0.73	0.34	(0.39)	
0113 - Administrators	0.12	0.12	-	
585 - Education Evaluation/Consultation Center				
0111- Licensed Salaries	24.68	26.36	1.68	FTE moved from old account, reclassification of staffing, addition of part time administrator
0112 - Classified Salaries	6.29	5.97	(0.32)	
0113 - Administrators	0.75	1.25	0.50	Addition of part time administrator
589 - OT/PT				
0111- Licensed Salaries	9.25	12.72	3.47	Reclassification in staffing. Addition of staff.
0112 - Classified Salaries	1.89	0.43	(1.46)	Reclassification in staffing
0113 - Administrators	0.38	0.38	-	
601 - Business Services Reimbursed Projects				
0112 - Classified Salaries	4.50	4.50	-	
0113 - Administrators	1.50	1.50	-	
605 - Student Account System				
0112 - Classified Salaries	0.13	0.13	-	
702 - Home School				
0112 - Classified Salaries	0.50	0.50	-	
703 - Student & Family Support Administration				
0112 - Classified Salaries	0.50	-	(0.50)	FTE moved to new account.
0113 - Administrators	0.50	0.35	(0.15)	
801 - Facilities Management				
0112 - Classified Salaries	5.26	5.05	(0.21)	
0114- Managerial, Classified	0.30	0.30	-	
802 - Distribution/Courier				
0112 - Classified Salaries	0.41	0.40	(0.01)	
Total General Fund FTE:	92.95	94.33	1.38	

Special Revenue Funds: Personnel Requirements	Adopted 2022	Budgeted 2023	Net Change	Explanation for change of more than .50 FTE
	FTE	FTE		
103 - Chronic Absenteeism				
0112 - Classified Salaries	-	0.26	0.26	
0113 - Administrators	-	0.40	0.40	
106 - OAESD				
0112 - Classified Salaries	0.08	0.08	-	
0113 - Administrators	0.12	0.20	0.08	
111 - Statewide Education Initiatives Acct.				
0111- Licensed Salaries		5.90	5.90	Addition of staff to support requirements of grant.
0112 - Classified Salaries	-	0.25	0.25	
0113 - Administrators	2.80	2.00	(0.80)	FTE moved to other funding.
203 - School Safety & Prevention				
0113 - Administrators	1.00	1.00	-	
505 - Long Term Care & Treatment				
0111- Licensed Salaries	11.40	12.42	1.02	Addition of an art teacher.
0112 - Classified Salaries	3.90	2.42	(1.48)	Reduction in staffing.
0113 - Administrators	1.00	1.00	-	
510 - Youth Transition Program				
0111- Licensed Salaries	1.00	1.00	-	
0112 - Classified Salaries	0.85	0.85	-	
567 - Audiology				
0111- Licensed Salaries	0.72	0.72	-	
0112 - Classified Salaries	-	0.64	0.64	FTE moved from other funding.
570 - Early Intervention				
0111- Licensed Salaries	5.95	8.40	2.45	FTE moved from other funding.
0112 - Classified Salaries	0.63	0.57	(0.06)	
0113 - Administrators	0.36	0.36	-	
571 - Deaf/Hard of Hearing (DHH)				
0111- Licensed Salaries	3.40	3.70	0.30	
0112 - Classified Salaries	0.43	0.43	-	
0113 - Administrators	0.12	0.33	0.21	
573 - Traumatic Brain Injury				
0111- Licensed Salaries	0.13	0.50	0.37	
574 - SSA: EI/ECSE				
0111- Licensed Salaries	10.98	8.76	(2.22)	FTE moved to other funding.
0112 - Classified Salaries	5.45	6.00	0.55	Addition of classroom support staff.
0113 - Administrators	1.00	1.00	-	
575 - ECSE- Early Child Special Education				
0111- Licensed Salaries	17.44	24.30	6.86	Addition of FTE. Reclassification of staff.
0112 - Classified Salaries	17.05	12.97	(4.08)	Reclassification of staff.
0113 - Administrators	1.64	1.64	-	
583 - Blind/Visually Impaired				
0111- Licensed Salaries	4.00	4.50	0.50	Addition of brailist
0112 - Classified Salaries	0.36	0.36	-	
0113 - Administrators	0.19	0.39	0.20	

Special Revenue Fund: Personnel Requirements	Adopted 2022	Budgeted 2023	Net Change	Explanation for change of more than .50 FTE
	FTE	FTE		
584 - Severe Orthopedically Impairment				
0111- Licensed Salaries	1.06	1.16	0.10	
0112 - Classified Salaries	0.56	0.56	-	
587 - Autism Spectrum Disorder				
0111- Licensed Salaries	5.00	5.00	-	
0112 - Classified Salaries	0.75	0.75	-	
0113 - Administrators	0.19	0.39	0.20	
598 - Family Support Liaison				
0111- Licensed Salaries	0.52	0.52	-	
599 - Youth Transition Grant				
0112 - Classified Salaries	0.80	0.85	0.05	
715 -LBL MAC Administration				
0112 - Classified Salaries	1.00	0.75	(0.25)	
0113 - Administrators	0.50	0.25	(0.25)	
716 - LBL MAC Funds				
0111- Licensed Salaries	0.38	0.40	0.02	
Total Special Revenue Funds FTE:	102.76	113.98	11.22	

Internal Service Fund: Personnel Requirements	Adopted 2022	Budgeted 2023	Net Change	Explanation for change of more than .50 FTE
	FTE	FTE		
106 - OAESD				
0112 - Classified Salaries	0.68	0.68	-	
0113 - Administrators	1.28	1.80	0.52	Addition of new staff.
108 - Web Communications				
0112 - Classified Salaries	0.52	0.40	(0.12)	
302 - Data Warehouse- Argos				
0112 - Classified Salaries	0.17	0.17	-	
303 - Library Media Specialist				
0111- Licensed Salaries	1.00	-	(1.00)	Reduction in staff due to district requests.
308 - Extended Learning Paraprofessional				
0112 - Classified Salaries	0.73	-	(0.73)	Reduction in staff due to district requests.
400 - Synergy				
0112 - Classified Salaries	-	3.00	3.00	Addition of FTE to support transition of Synergy.
404 - Business information Systems				
0112 - Classified Salaries	1.95	1.80	(0.15)	
0113 - Administrators	0.15	0.15	-	
406 - PowerSchool Special Education				
0112 - Classified Salaries	1.45	1.45	-	
408 - SIS - Student Information System				
0112 - Classified Salaries	1.25	1.25	-	
0113 - Administrators	0.10	0.10	-	
410 - Network Services Contracted				
0112 - Classified Salaries	5.40	4.40	(1.00)	FTE moved to other account.
0113 - Administrators	-	-	-	
411 - Cyber Safety				
0112 - Classified Salaries	-	0.70	0.70	FTE moved from other account.
414 - Low Voltage Electrician				
0112 - Classified Salaries	1.00	1.00	-	
530 - Behavior Consultants				
0111- Licensed Salaries	3.00	2.90	(0.10)	
555 - Speech/Language Services to Districts				
0111- Licensed Salaries	4.80	4.60	(0.20)	
570 - Early Intervention				
0111- Licensed Salaries	0.40	-	(0.40)	
575 - ECSE- Early Child Special Education				
0111- Licensed Salaries	0.40	-	(0.40)	
585 - Psychologist Services to Districts				
0111- Licensed Salaries	4.60	6.02	1.42	Addition of FTE to support district requests.
589 - OT/PT Consortia				
0111- Licensed Salaries	3.54	3.32	(0.22)	
591 - Special Education Collaborative				
0111- Licensed Salaries	0.70	0.70	-	
0113 - Administrators	0.15	0.15	-	
595 - Family Support Liaisons				
0111- Licensed Salaries	5.00	6.68	1.68	Addition of FTE to support district requests.
601 - Business Services Reimbursed Projects				
0112 - Classified Salaries	4.21	1.86	(2.35)	Reduction in FTE to support district requests.
0113 - Administrators	-	1.00	1.00	Addition of FTE to support district requests.
602 - E-rate				
0112 - Classified Salaries	1.00	1.00	-	
605 - Student Account System				
0112 - Classified Salaries	0.06	0.06	-	
606 - Forecast 5				
0114 - Managerial Salaries	1.00	1.00	-	
703 - Attendance				
0112 - Classified Salaries	3.28	3.89	0.61	Addition of FTE to support district requests.
Total Internal Service Funds FTE:	47.82	50.08	2.26	

	Actual FTE 2019	Actual FTE 2020	Actual FTE 2021	Adopted FTE 2022	Budgeted FTE 2023
General Fund					
Administrators	8.02	9.62	9.82	9.8	9.85
Licensed	32.59	35.4	36.42	39.3	45.05
Classified	37.82	40.31	40.37	43.84	39.42
Special Revenue Funds					
Administrators	5.38	4.53	8.28	8.93	7.95
Licensed	53.29	52.24	59.76	61.96	79.13
Classified	29.86	26.22	30.28	31.87	26.9
Internal Service Funds					
Administrators	1.75	3.7	3.9	2.67	4.2
Licensed	19.04	22.52	21.49	23.46	24.24
Classified	19.31	18.98	19.64	21.69	21.66
Totals	207.06	213.52	229.96	243.52	258.4

Long Term Debt

In fiscal year 2020-2021, LBL began the process of completing a facility assessment. LBL worked with staff and consultants to develop five Project Core Drivers:

- Creating a welcoming environment for students and families
- Developing public interface areas separate from private workspaces
- Incorporating more staff integration and collaboration spaces
- Improving and adding restrooms
- Creating a work café and wellness center

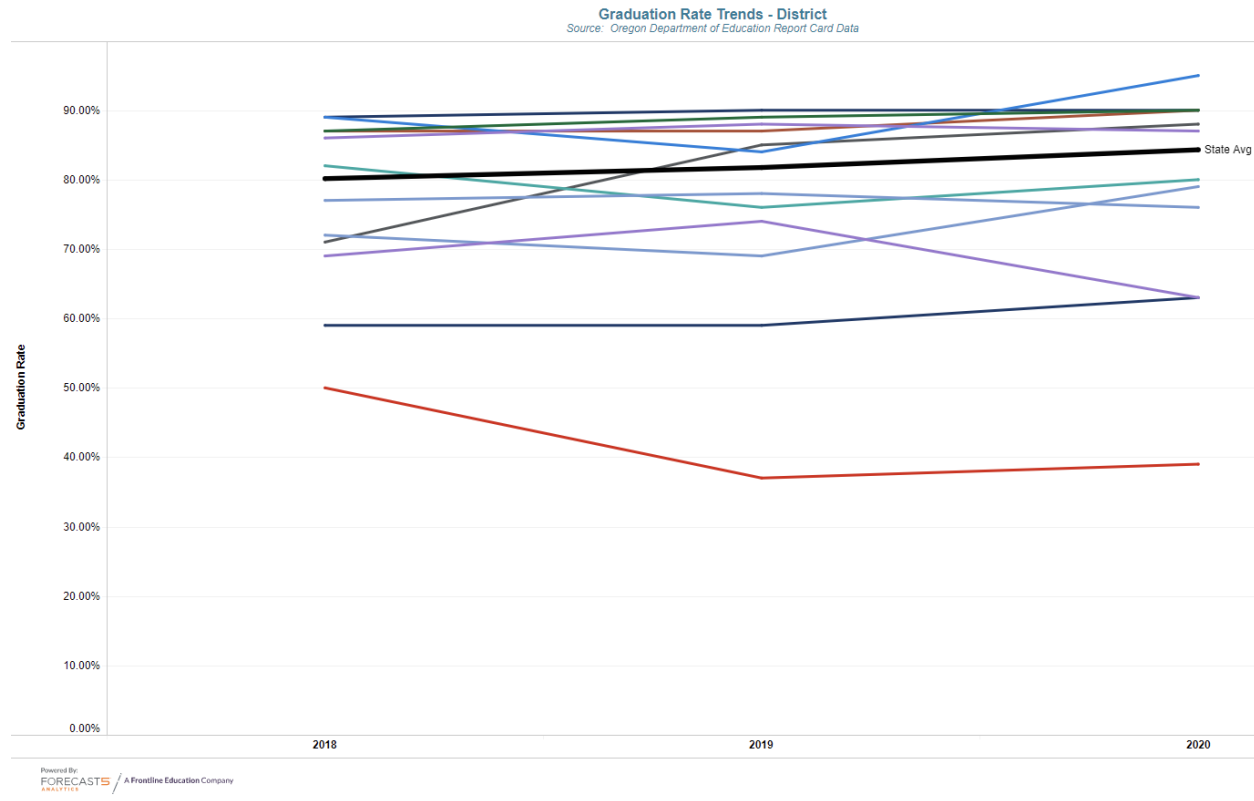
With the core drivers in place, work was prioritized and LBL started the process of entering into debt service with a Full Faith and Credit Obligation Bond. Funds will be received in spring of 2021, construction began in winter of 2022, and work is expected to be finalized in the fall of 2023.

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	The Bonds ⁽¹⁾		Total Debt Service ⁽¹⁾
	Principal	Interest	
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
	<u>\$ 6,120,000</u>	<u>\$ 3,667,450</u>	<u>\$ 9,787,450</u>

Student Data by District

Below are the graduation rate trends by district for fiscal years 2018, 2019, and 2020. The graduation rates for 2021 have not been released by the Oregon Department of Education.



District

- Alsea SD 7J
- Central Linn SD 552
- Corvallis SD 509J
- Greater Albany Public SD 8J
- Harrisburg SD 7J
- Lebanon Community SD 9
- Lincoln County SD
- Monroe SD 1J
- Philomath SD 17J
- Santiam Canyon SD 129J
- Scio SD 95
- Sweet Home SD 55

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.

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 or 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)

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)

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, 2022 to June 30, 2023. The meeting will take place on May 18, 2022 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 11, 2022 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>.

Affidavit, Notice of Budget Meeting: Linn & Benton Counties

*** 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 144405

I, Mary Kay Wiens, 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 600 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

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, 2022 to June 30, 2023. The meeting will take place on May 18, 2022 at 6:00 p.m.

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

#144405

PUBLISH: 5/4/2022

Section: Public Notices

Category: 990 Public Notice

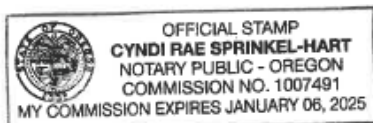
PUBLISHED ON: 05/04/2022

TOTAL AD COST: 299.28

FILED ON: 5/5/2022

Mary Kay Wiens
Mary Kay Wiens
Legal Clerk

Cyndi Rae Sprinkel-Hart
Subscribed and sworn to before me on May 5, 2022
Cyndi Rae Sprinkel-Hart, Notary



Affidavit, Notice of Budget Meeting: Lincoln County

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, 2022 to June 30, 2023. The meeting will take place on May 18, 2022 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 May 11, 2022 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>. M04 (61-04)

AFFIDAVIT OF PUBLICATION News-Times, Newport, Oregon

COUNTY OF LINCOLN

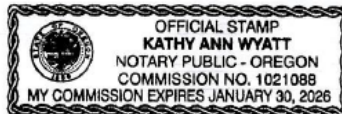
SS.

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 61-04**; 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): **5/4/2022**

Subscribed and sworn before me this **May 4th, 2022**.


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



Form ED-1: Notice of Budget Hearing

FORM ED-1		NOTICE OF BUDGET HEARING	
A public meeting of the Linn Benton Lincoln Education Service District will be held on June 8, 2022 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, 2022 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: Jackie Olsen, CFO		Telephone: 541-812-2762	Email: jackie.olsen@lblesd.k12.or.us
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2020-2021	Adopted Budget This Year 2021-2022	Approved Budget Next Year 2022-2023
Beginning Fund Balance	\$20,393,341	\$25,209,852	\$29,036,493
Current Year Property Taxes, other than Local Option Taxes	8,365,352	8,676,000	9,016,099
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	11,429,966	12,541,660	12,119,926
Revenue from Intermediate Sources	89,138	87,700	112,501
Revenue from State Sources	25,366,852	25,520,068	27,357,888
Revenue from Federal Sources	5,001,496	6,659,319	9,299,427
Interfund Transfers	5,023,586	8,585,835	12,763,153
All Other Budget Resources	7,100,699	51,950	51,950
Total Resources	\$82,770,431	\$87,332,384	\$99,757,437
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$15,816,945	\$18,478,316	\$20,086,100
Other Associated Payroll Costs	9,832,395	11,731,591	12,837,090
Purchased Services	7,612,097	11,359,333	14,287,055
Supplies & Materials	3,510,067	5,318,739	5,454,964
Capital Outlay	758,199	8,509,786	13,640,285
Other Objects (except debt service & interfund transfers)	10,243,893	13,677,364	14,876,380
Debt Service*	0	650,000	471,200
Interfund Transfers*	5,023,586	8,585,835	12,763,153
Operating Contingency	0	6,336,613	3,241,210
Unappropriated Ending Fund Balance & Reserves	0	2,684,807	2,100,000
Total Requirements	\$52,797,183	\$87,332,384	\$99,757,437
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$12,086,097	\$12,171,855	\$13,725,515
FTE	80.16	86.97	90.31
2000 Support Services	27,437,292	37,699,430	40,425,131
FTE	146.18	156.55	168.14
3000 Enterprise & Community Service	0	0	0
FTE	0	0	0
4000 Facility Acquisition & Construction	415,821	8,430,709	15,558,900
FTE	0	0	0
5000 Other Uses	7,834,387	10,773,135	11,472,328
5100 Debt Service*	0	650,000	471,200
5200 Interfund Transfers*	5,023,586	8,585,835	12,763,153
6000 Contingency	0	6,336,613	3,241,210
7000 Unappropriated Ending Fund Balance	0	2,684,807	2,100,000
Total Requirements	\$52,797,183	\$87,332,384	\$99,757,437
Total FTE	226.34	243.52	258.45
* 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 General Fund accounts for approximately 30% of the Linn Benton Lincoln Education Service District (LBL ESD) proposed budget. The state school fund payments totaling \$10.31 million for the fiscal year are based off of the \$9.3 billion State School Fund budget for the biennium. Due to declining enrollment, state school fund payments are expected to start decreasing in the 2022-2023 budget. The Special Revenue funds total 36% of the budget and are appropriated for state and federal grants. Most grants and contracts are for the biennium and the 2022-2023 budget represents the second year of the biennium. Debt Service, at 1% of the total budget was added to the budget in 2021-2022 to pay for the Full Faith and Credit Obligation Bond (FFCO) to complete the remodel project on the LBL main building. The Capital Projects Fund has increased to 15% of the total budget and will decrease as the remodel projects are completed over the next two years. The remaining 18% of the budget allocations are represented in the Internal Service Fund.			
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	\$7,875,643		
Other Borrowings			
Total			

Affidavit, Notice of Budget Meeting: Linn & Benton Counties

*** 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 145357

I, Mary Kay Wiens, 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 600 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.

Section: Public Notices

Category: 990 Public Notice

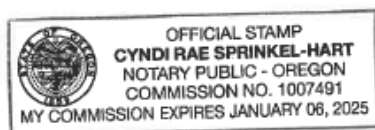
PUBLISHED ON: 05/23/2022

TOTAL AD COST: 951.60

FILED ON: 5/25/2022

Mary Kay Wiens
Mary Kay Wiens
Legal Clerk

Cyndi Rae Sprinkel-Hart
Subscribed and sworn to before me on May 25, 2022
Cyndi Rae Sprinkel-Hart, Notary



AFFIDAVIT OF PUBLICATION
News-Times, Newport, Oregon

COUNTY OF LINCOLN

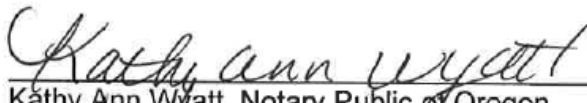
SS.

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 HEARING 40-25**; 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): **5/25/2022**



Subscribed and sworn before me this **May 25, 2022**.



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



Resolution 02-2022: Making Appropriations and Adopting the Budget

RESOLUTION NO. 02-2022

LINN BENTON LINCOLN EDUCATION SERVICE DISTRICT

A RESOLUTION ADOPTING THE BUDGET AND MAKING APPROPRIATIONS FOR FISCAL YEAR 2022-2023

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Linn Benton Lincoln Education Service District hereby adopts the budget for the fiscal year 2022-23 in the total of \$ 99,757,437 now on file at the Business Service office of LBL ESD, 905 4th Ave. SE, Albany, Oregon 97321.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2022, for the following purposes:

General Fund (100)

1000: Instruction	\$	155,007
2000: Support Services		16,804,055
5200: Transfers		8,357,076
5300: Apportionments		1,300,000
6000: Contingency		<u>1,530,000</u>
Total		\$28,146,138

Restricted Revenue Fund (200)

1000: Instruction	\$	13,312,508
2000: Support Services		9,136,621
4000: Facilities Acquisitions/Construction		2,031,315
5200: Transfers		758,000
5300: Apportionments		10,172,328
6000: Contingency		<u>275,000</u>
Total		\$35,685,772

Debt Service Fund (300)

5100: Debt Service	\$	471,200
6000: Contingency		<u>554,050</u>
Total		\$1,025,250

Capital Projects Fund (400)

4000: Facilities Acquisitions/Construction	\$	13,527,585
5200: Transfers		1,000,000
6000: Contingency		<u>500,000</u>
Total		\$15,027,585

Page 1 of 2

RESOLUTION NO. 02-2022
LINN BENTON LINCOLN EDUCATION SERVICE DISTRICT

**A RESOLUTION ADOPTING THE BUDGET AND MAKING APPROPRIATIONS FOR
FISCAL YEAR
2022-2023**

MAKING APPROPRIATIONS CONTINUED

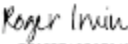
Special Service Fund (600)

1000: Instruction	\$ 258,000
2000: Support Services	14,484,455
5200: Transfers	2,648,077
6000: Contingency	<u>382,160</u>
Total	\$17,772,692

Total Appropriations, All Funds	\$ 97,657,437
Total Unappropriated and Reserve Amounts, All Funds	\$ <u>2,100,000</u>
Total Adopted Budget	\$ 99,757,437

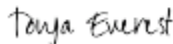
The above resolution statements were approved and declared adopted on this 8th day of June 2022.

DocuSigned by:


CE857EACB06540C

Roger Irvin, Board Chairperson

DocuSigned by:


720E1058A040456

Attest, Tonja Everest, Superintendent

Resolution 03-2022: Imposing and Categorizing the Tax

RESOLUTION NO. 03-2022 LINN BENTON LINCOLN EDUCATION SERVICE DISTRICT

A RESOLUTION IMPOSING THE TAX RATE AND CATEGORIZING TAXES FOR FISCAL YEAR 2022-2023

IMPOSING THE TAX

BE IT RESOLVED that the Board of Directors of Linn Benton Lincoln Education Service District hereby imposes the taxes provided for in the recommended budget:

At the rate per \$1,000 of assessed value of \$0.3049 for permanent rate tax;

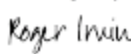
And that these taxes are hereby imposed and categorized for tax year 2022-2023 upon the assessed value of all taxable property within the district as follows:

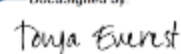
CATEGORIZING THE TAX

Education Limitation

Permanent Rate \$0.3049 / \$1,000

The above resolution statements were approved and declared adopted on this 8th day of June 2022.

DocuSigned by:

Roger Irvin, Board Chair

DocuSigned by:

Attest, Tonya Everest, Superintendent

Form ED-50, Notice of Property Tax

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

**FORM ED-50
2022-2023**

To assessor of LINN, BENTON, LINCOLN, POLK, MARION, LANE County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is
an amended form.

The LINN BENTON LINCOLN ESD has the responsibility and authority to place the following property tax, fee, charge or assessment
District Name

on the tax roll of LINN, BENTON, LINCOLN, POLK, MARION, LANE County. The property tax, fee, charge or assessment is categorized as stated by this form.
County Name

<u>905 4TH AVENUE SE</u>	<u>ALBANY</u>	<u>OR</u>	<u>97321</u>	<u>6/20/2022</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>JACKIE OLSEN</u>	<u>CHIEF FINANCIAL OFFICER</u>	<u>541-812-2762</u>	<u>jackie.olsen@lblead.k12.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit).	1	0.3049	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$0

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.3049
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

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

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

150-504-075-6 (Rev. 10-20)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.



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Serving the Counties of Linn, Benton, Lincoln, and Beyond!

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 effecting productive solutions that help schools, teachers, students and families meet Oregon's educational goals.

LBL comprises 12 component districts and over 90 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. Its 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.



Education Service Districts and Oregon Revised Statutes

Education Service Districts (ESDs) originated in Oregon's first laws establishing a general system of common schools. Through the history of Oregon's regional services system, local governances and state statutes concerning the mission of ESDs has 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."



ORS 334.005 defines the mission, purpose, and accountability of an ESD. The mission of education service districts is to assist school districts and the Department of Education in achieving Oregon's educational goals by providing equitable, high quality, cost-effective, and locally responsive educational services at a regional level.

An education service district plays a key role in:

- Ensuring an equitable and excellent education for all children in the state;
- Implementing the Oregon Educational Act for the 21st Century;
- Fostering the attainment of high standards of performance by all students in Oregon's public schools;
- Facilitating interorganizational coordination and cooperation among education, social service, health care, and employment training agencies.

(Continued on page 6)

Education Service Districts and Oregon Revised Statutes

Per ORS 334.175, Education Service Districts must provide regionalized core services in the following areas:

- Programs for children with special needs, including but not limited to special education services and services for at-risk students.
- Technology support for component school districts and the individual technology plans for those districts, including but not limited to technology infrastructure services, data services, instructional technology services, and distance learning.
- School improvement services for component school districts, including but not limited to:
 1. Services designed to support component school districts in meeting the requirements of state and federal law;
 2. Services designed to allow the education service district to participate in and facilitate a review of the state and federal standards related to the provision of a quality education by component school districts;
 3. Services designed to support and facilitate continuous school improvement planning;
 4. Services designed to address schoolwide behavior and climate issues;
 5. Services designed to support career and technical education.
- Administrative and support services for component school districts, including but not limited to services designed to consolidate component school district business functions, liaison services between the Department of Education and component school districts, and registration of children being taught by private teachers, parents, or legal guardians pursuant to ORS 339.035.

An education service district may provide entrepreneurial services to public and private entities and to school districts that are not component school districts of the education service district with the approval of the constituent districts through their approval of the Local Service Plan.



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

Purpose:

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

Procedure:

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

- 1 **Who Does It Impact?**
 - ☐ Who are the racial/ethnic groups affected?
 - ☐ What are the potential impacts on these groups?
- 2 **Who Has the Opportunities and is Included and Who is Not?**
 - ☐ Are existing disparities ignored or worsened?
 - ☐ Are there unintended consequences?
- 3 **Whose Voices Are at the Table?**
 - ☐ Have we intentionally involved our partners?
- 4 **What Can We Do About It?**
 - ☐ How will we mitigate the negative impacts and address the barriers identified above?

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.



Mission, Vision, and Values / Goals and Board Objectives



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.



Values

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.

Goals and Board Objectives

Goal 1

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

Board 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 the ESD, with school districts, other organizations, and communities.

Board Objective 2

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

Goal 3

Continue long-term financial stability.

Board Objective 3

Maintain a long-term financial plan with guidelines and philosophy that includes contingencies for economic changes.

Board of Directors



Jean Wooten
Zone 1
Term Expires: 6/30/2025



Roger Irvin
Zone 2
Term Expires: 6/30/2025



Frank Bricker
Zone 3
Term Expires: 6/30/2025



Penny York
Zone 4
Term Expires: 6/30/2023



Amy Vctor
Zone 5
Term Expires: 6/30/2023



Miriam Cummins
Zone 6
Term Expires: 6/30/2023



David Dunsdon
Zone 7
Term Expires: 6/30/2023

Board Zones



Zone 1

Greater Albany (NE & E Albany),
Sweet Home, Central Linn, Scio,
Santiam Canyon

Zone 2

Central Linn, Harrisburg,
Monroe, Alsea (town),
Philomath, Lincoln Co. Schools
(East County)

Zone 3

Corvallis (North), Greater
Albany

Zone 4

Corvallis (South), Philomath

Zone 5

Lebanon

Zone 6

Greater Albany

Zone 7

Lincoln County, Alsea (all but
town of Alsea)

Budget Committee

TBD

Zone 1

Sarah Finger McDonald

Zone 4

Term Expires: 6/30/2024

TBD

Zone 7

Sarah Fay

Zone 2

Term Expires: 6/30/2022

TBD

Zone 5

Jim Gourley

At Large

Term Expires: 6/30/2022

Tina Baker

Zone 3

Term Expires: 6/30/2022

TBD

Zone 6

Cabinet



Tonja Everest
Superintendent



Jason Hay
Assistant Superintendent



Jackie Olsen
Chief Financial Officer



Kate Marrone
Chief Human Resources Officer



Francisco Zavala
Chief Information and Technology Officer



Rhonda Allen
Business Services



Angie Greenwood
Cascade Regional
Inclusive Services



Debbie McPheeters
Early Intervention / Early
Childhood Special Ed.



Autumn Belloni
Early Intervention / Early
Childhood Special Ed.



Kimberly McCutcheon-Gross
Early Intervention / Early
Childhood Special Ed.



Cathy Wright
Long Term Care and
Treatment Education



Laura Petschauer
Special Education and
Evaluation Services



Nancy Griffith
Strategic Partnerships



Kristina Wonderly
Strategic Partnerships



Tim Jones
Technology and
Information Services

LBL Component School Districts



Alsea 7J
P.O. Box B
301 South 3rd Street
Alsea, OR 97324

Superintendent: Marc Thielman
<http://alsea.k12.or.us/>
Phone: 541-487-4305



Central Linn 552C
P.O. Box 200
32433 Highway 228
Halsey, OR 97348

Superintendent: Candace Pelt
<http://centrallinn.k12.or.us/>
Phone: 541-369-2813



Corvallis 509J
1555 SW 35th Street
Corvallis, OR 97333

Superintendent: Ryan Noss
<https://www.csd509j.net/>
Phone: 541-757-5841



Greater Albany 8J
718 Seventh Avenue SW
Albany, OR 97321

Superintendent: Rob Saxton
<https://albany.k12.or.us/>
Phone: 541-967-4511



Harrisburg #7
P.O. Box 208
865 LaSalle Street
Harrisburg, OR 97446

Superintendent: Bryan Starr
<https://www.harrisburg.k12.or.us/>
Phone: 541-995-6626 ext. 1



Lebanon Community #9
485 S Fifth Street
Lebanon, OR 97355

Superintendent: Bo Yates
<http://lebanon.k12.or.us/>
Phone: 541-451-8511

LBL Component School Districts



Lincoln County
1212 NE Fogarty Street
Newport, OR 97365

Superintendent: Dr. Karen Gray
<https://lincoln.k12.or.us/>
Phone: 541-265-9211



Monroe 1J
365 N 5th Street
Monroe, OR 97456

Superintendent: Bill Crowson
<https://monroe.k12.or.us/>
Phone: 541-847-6292



Philomath 17J
1620 Applegate Street
Philomath, OR 97370

Superintendent: Susan Halliday
<https://www.philomathsd.net/>
Phone: 541-929-3169



Santiam Canyon 129J
P.O. Box 197
150 SW Evergreen Street
Mill City, OR 97360

Superintendent: Todd Miller
<http://santiam.k12.or.us/>
Phone: 503-897-2321



Scio 95
38875 NW First Avenue
Scio, OR 97374

Superintendent: Steve Martinelli
<https://scio.k12.or.us/>
Phone: 503-394-3261



Sweet Home 55
1920 Long Street
Sweet Home, OR 97386

Superintendent: Lisa Riggs
<http://sweethome.k12.or.us/>
Phone: 541-367-7126

LBL Planning Calendar for Developing & Approving Resolution Services



September/October

Visit and interview districts to discuss service level satisfaction, LBL performance measures, and emerging needs. Survey electronically as needed.



October/November

Present VCSA draft resolution Local Service Plan for the next biennium. Review/revise the Local Service Plan as described under ORS 334.175(1) with input from Superintendents.



November

VCSA Superintendents finalize the Local Service Plan services and agreements resulting in recommendation of the LBL Local Service Plan to the LBL Board of Directors and component school districts.



December

The recommended LBL Local Service Plan will be provided to the LBL Board of Directors for adoption for the biennium. By statute, the Local Service Plan must be approved by districts each year.



January/February

After being adopted by the LBL Board of Directors, the Local Service Plan is approved on or before March 1 by resolution of two-thirds of the component school districts representing more than 50% of the students in the LBL region. Adoption by component district boards shall occur before March 1.



March

Notify LBL staff of changes in service requirements as established in the Local Service Plan.



April/May

LBL acquires the necessary staffing, equipment, and technology and other resources to deliver the services required or services are brokered through other sources.

LBL Planning Calendar for Developing & Approving Resolution Services



September/October

Visit and interview districts to discuss service level satisfaction, LBL performance measures, and emerging needs. Survey electronically as needed.



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Notify LBL staff of changes in service requirements as established in the Local Service Plan.



April/May

LBL acquires the necessary staffing, equipment, and technology and other resources to deliver the services required or services are brokered through other sources.

Resolution Service Allocation

At least 90% of the annual State School Fund (SSF), property tax, and other qualifying resources allocated to LBL will be expended on resolution services. Services will be provided on a two-tiered basis.

Tier 1 Resolution Services

Tier 1 includes services that are available to all 12 districts and are determined as being essential to all districts. Approval to sustain or add a Tier 1 service occurs with a positive vote of two-thirds of the districts, representing over 50% of the students, based on the final ADMr from the 2019-2020 fiscal year as provided by the Oregon Department of Education in May of 2021. The emphasis in Tier 1 is on achieving the greatest economies of scale and assuring equity of access. Tier 1 services are fully funded from the 90% SSF allocation. Service decisions are made for a two year period. However, if a service is provided through a contract that LBL holds with a third party vendor, the term of that contract will take precedence. Current Tier 1 services include:

- Business Information Services
- InTouch Student Receipting Software
- Forecast5 Software
- Courier
- Student Information System Suite: General Student Records, Gradebook, Attendance, Schedule, Online Registration, Data Warehouse Analytics, Systems Analysts, and Help Desk Support
- PowerSchool Special Education Records Systems
- Network Support Services including Wide Area Network Operation
- Special Education and Evaluation Services (School Psychologists, Speech Language Pathologists, and other special education assessment personnel)
- Early Childhood Special Education Evaluation
- Audiology Evaluation
- Occupational Therapy
- Physical Therapy
- Augmentative Communication Services
- Severe Disabilities: Support and consultation for students
- Student and Family Support Services
- Home School: Registration and assessment tracking

Tier 2 Resolution Services

Once Tier 1 funds are allocated, the remaining balance is used for Tier 2 services. Tier 2 funds are allocated based on the average of the last 3 years of actual ADMw. For the 2021-2022 fiscal year, ADMw from FY17/18, FY18/19 and FY19/20 will be used. For the 2022-2023 fiscal year, ADMw from FY18/19, FY19/20 and FY21/22 will be used. The amount is rounded to the nearest tenth of a percentage, not less than 1%. This allows LBL and its component school districts will stay within the constraints of the agreements, yet provide flexibility in the use of funds.

It is further agreed:

Changes in Tier 2 resolution services are negotiated by each district between the LBL Superintendent and the component school district Superintendent based on individual needs and within the following criteria:

- Assist component school districts in meeting requirements of state and federal law
- Improve student learning
- Enhance the quality of instruction provided to students
- Provide professional development to component school district employees
- Enable component school districts and the students who attend schools in those districts to have equitable access to resources
- Maximize operational and fiscal efficiencies for component school districts

- Service decisions will be made prior to May 1st of each year when possible
- Estimates of available resolution funding will be provided in April of each year

While every attempt is made to achieve economies of scale in Tier 2, the emphasis is on customizing a service package for each district. Tier 2 services do not require participation by a certain number of school districts. The emphasis is on the development of consortia of districts utilizing a given service. These consortia may, and most likely will, utilize a variety of funding resources, including resolution service resources, to fund services. The cost of Tier 2 services will be based on the districts ADMr where applicable. Up to 50% of the district's allocated Tier 2 resources may be used to acquire services from sources other than LBL if the service is not provided by LBL, based on the above criterion. Individual districts will determine Tier 2 services of Charter Schools.

Amendments to the Local Service Plan

If the component school districts approve an amendment to a Local Service Plan, the board of the education service district may amend a Local Service Plan that has been previously adopted by the LBL Board and approved by the Boards of component school districts.

ADMw that is used to calculate resource distribution for the 2021-2023 Local Service Plan are as follows:

(Continued on page 18)

Enrollment for the 2021-2023 Biennium

Tier 2 funds are allocated based on the average of the last 3 years of actual ADMw. ADMw from the previous three years will be used. This information is provided below.

3 Year Actual ADMw and Allocation of Tier 2 Funds for FY21/22

District	2017-2018 ADMw	2018-2019 ADMw	2019-2020 ADMw	3 Year Average	% of Total ADMw	% Allocation of Tier 2 Funds
Alsea	335.3	465.9	465.9	422.4	0.9%	1.0%
Central Linn	826.9	844.4	844.4	838.6	1.9%	1.9%
Corvallis	7,942.1	7,942.1	7,847.5	7,910.6	17.6%	17.6%
Greater Albany	11,240.5	11,167.7	11,030.2	11,146.1	24.8%	24.7%
Harrisburg	1,096.3	1,044.7	1,029.5	1,056.8	2.4%	2.4%
Lebanon	4,939.0	4,937.8	4,928.5	4,935.1	11.0%	11.0%
Lincoln County	6,996.0	7,003.4	7,030.0	7,009.8	15.6%	15.6%
Monroe	613.9	592.0	531.4	579.1	1.3%	1.3%
Philomath	1,931.9	1,931.9	1,939.8	1,934.5	4.3%	4.3%
Santiam Canyon	5,260.0	5,458.0	5,458.0	5,392.0	12.0%	12.0%
Scio	964.1	970.0	1,073.0	1,002.4	2.2%	2.2%
Sweet Home	2,726.7	2,734.3	2,734.3	2,731.8	6.1%	6.1%
	44,872.7	45,092.2	44,912.5	44,959.1	100%	100%

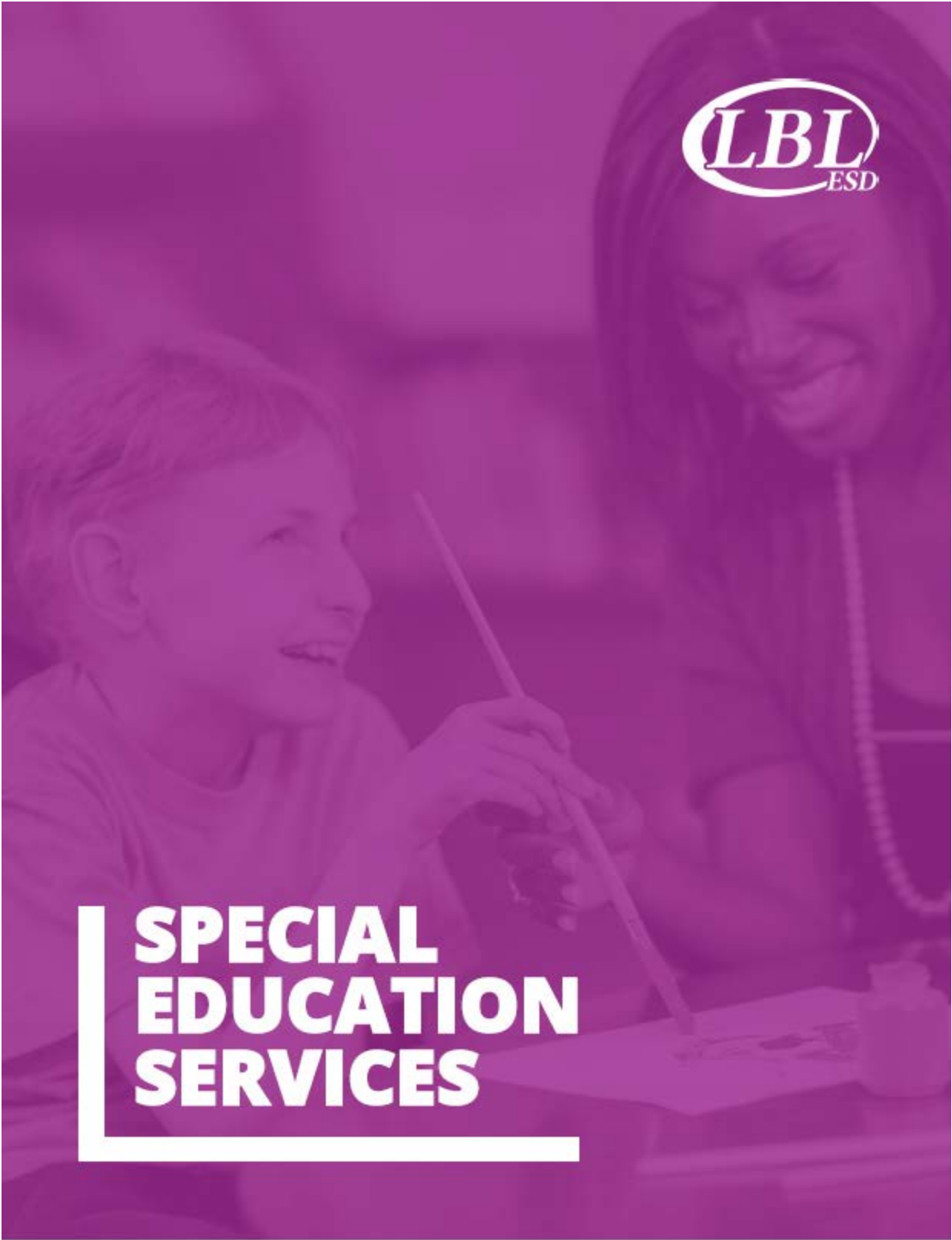
3 Year Actual ADMw and Allocation of Tier 2 Funds for FY22/23

District	2018-2019 ADMw	2019-2020 ADMw	2020-2021* ADMw	3 Year Average	% of Total ADMw	% Allocation of Tier 2 Funds
Alsea	465.9	465.9	853.6	595.1	1.3%	1.3%
Central Linn	844.4	844.4	822.9	837.2	1.8%	1.8%
Corvallis	7,942.1	7,847.5	7,770.5	7,853.4	17.1%	17.1%
Greater Albany	11,167.7	11,030.2	11,050.5	11,082.8	24.1%	24.1%
Harrisburg	1,044.7	1,029.5	1,021.5	1,031.9	2.2%	2.2%
Lebanon	4,937.8	4,928.5	4,911.0	4,925.8	10.7%	10.7%
Lincoln County	7,003.4	7,030.0	7,037.5	7,024.6	15.3%	15.3%
Monroe	592.0	531.4	497.3	540.2	1.2%	1.2%
Philomath	1,931.9	1,939.8	1,939.8	1,937.2	4.2%	4.2%
Santiam Canyon	5,458.0	5,458.0	6,010.3	5,642.1	12.3%	12.3%
Scio	970.0	1,073.0	3,137.0	1,726.7	3.8%	3.8%
Sweet Home	2,734.3	2,734.3	2,711.2	2,726.6	5.9%	5.9%
	45,092.2	44,912.5	47,763.1	45,923.6	100%	100%

*2020-2021 is estimated based on the last estimate from ODE, dated 5/1/21

The amount is rounded to the nearest tenth of a percentage, not less than 1%. This allows LBL and its component school districts to stay within the constraints of the agreement, yet provide flexibility in the use of funds.



A background image of a teacher and a young student painting together. The teacher, a woman with dark hair, is smiling and looking down at the student's work. The student, a young boy with light hair, is holding a paintbrush and looking up at the teacher. They are both wearing purple shirts. The background is a solid purple color.

SPECIAL EDUCATION SERVICES

Special Education Services

Audiology Screening and Augmentative Communication

Service: Audiology Screening and Augmentative Communication
Program: Cascade Regional Inclusive Services
How It's Funded: Tier 1
Total FTE: 1.73 FTE
Contact: Angie Greenwood

Hearing screenings are provided to all students in kindergarten, 1st and 3rd grades who attend public schools. A child who fails two hearing screenings is then referred to the audiologist for an audiology evaluation. Testing may include: otoscopy, acoustic emittance testing, standard air and bone conduction audiometry,

speech audiometry, and otoacoustic emissions



Augmentative Communication



Service: Augmentative Communication
Program: Cascade Regional Inclusive Services
How It's Funded: Tier 1
Total FTE: 4.6 FTE
Contact: Angie Greenwood

Students who have an existing special education program, demonstrate significant difficulty communicating, and need a specialized system to support their education program are referred to augmentative communication specialists. The goal of the specialists is to support school staff in creating and supporting student communication opportunities throughout the school day/week- infusing communication training in daily tasks and routines.

Early Childhood Special Education Evaluation

Service: Early Childhood Special Education Evaluation

Program: Early Intervention/ Early Childhood Special Education

How It's Funded: Tier 1

Total FTE: 6.5 FTE

Contact: Debbie McPheeters, Autumn Belloni, and Kimberly McCutcheon-Gross

LBL early intervention specialists provide evaluations for students from birth to 5 who are suspected of having a developmental delay, including problems in how they see, hear, talk, walk, respond to others, play or learn. Families, child care providers, preschools, physicians, and community agencies can all refer students to the program. Students who are found to have a developmental delay or disability are provided an

Individualized Family Service Plan (IFSP). An IFSP is a plan of services individualized for each child and family and include the child's abilities and needs, services for the child and family, family outcomes related to the child's needs and goals, and objectives reflecting both the child's developmental and special education needs.



Occupational Therapy

Mild/Moderate occupational therapy in the educational setting supports school staff toward the collaborative implementation of student and children's educational goals. Providers assist in the implementation of Individual Family Service Plan (IFSP) and Individual Education Program (IEP) goals with a focus on adaptations and functional skills that promote progress toward those goals.

Service: Occupational Therapy

Program: Cascade Regional Inclusive Services

How It's Funded: Tier 1 and Tier 2

Total FTE: 10.6 FTE

Contact: Angie Greenwood



Providers give direct consultation to school staff and early intervention families for children eligible for services. Classroom teachers and interventionists are assisted with program development and interpretation of medical information. In-service training opportunities are available to enhance knowledge and understanding of issues impacting children's progress towards IFSP or IEP goals.

Physical Therapy

Service: Physical Therapy
Program: Cascade Regional Inclusive Services
How It's Funded: Tier 1 and Tier 2
Total FTE: 4.6 FTE
Contact: Angie Greenwood

Physical therapists play an important role in both developing standards for school staff to assist students with gross motor deficits and in developing health care protocols to ensure safety, availability, accessibility, and self-

care in the school environment. A library of equipment is available for loan including assistive technology, positioning equipment, recreational equipment, and mobility aids. Providers give direct consultation to school staff and early intervention families for children eligible for services. Classroom teachers and interventionists are assisted with program development and interpretation of medical information. In-service training opportunities are available to enhance knowledge and understanding of issues impacting children's progress toward Individual Family Service Plan (IFSP) or Individual Education Program (IEP) goals.



School Psychological Services



Service: School Psychological Services
Program: Special Education and Evaluation Services
How It's Funded: Tier 1 and Tier 2
Total FTE: 15.4 FTE
Contact: Laura Petschauer

School psychologists provide evaluation and consultation services to component districts. The school psychologists complete some evaluations in their assigned districts and also lead more complex team evaluations (such as Autism Spectrum Disorder and Culturally and Linguistically Diverse evaluations) that take place in the ESD's testing center. Additionally, school psychologists provide consultation services in a wide range of areas such as systems development, academic interventions and behavioral supports for both general education and special education students, evaluation planning, as well as legal compliance.

Severe Disability Services

Service: Severe Disability Services
Program: Special Education and Evaluation Services
How It's Funded: Tier 1
Total FTE: 1.6 FTE
Contact: Laura Petschauer

Consultants provide support on instructional programming for students with moderate to severe intellectual disabilities, financial support, and access to an extensive lending library with materials that target the educational needs of students with moderate to severe intellectual disabilities. Services are provided by a program consultant which include the following resources: coordinates library purchases and

distributes list of available materials, provides districts with, or helps districts find, technical assistance and materials identified in goals and objectives, visits each district monthly to observe programs and to provide consultation, serves as regional qualified trainer for Extended Assessment, and maintains an iPad loaded with educational apps for teacher preview.



Spanish Interpreter and Translation Services

Interpretation (oral) and translation (written) services in Spanish for school-related activities and meetings/services related to special education are offered through the Special Education and Evaluation Services program. The interpreter/translator services include interpreting at special education meetings and provide exact

translation of all school-related materials and forms, including but not limited to: evaluation reports, education forms, and parent communications. Staff can attend special education meetings to provide interpretation. This service also supports the Culturally and Linguistically Diverse (CLD) evaluations conducted per district request.

Service: Spanish Interpreter and Translation Services
Program: Special Education and Evaluation Services
How It's Funded: Tier 1 and Tier 2
Total FTE: 2.0 FTE
Contact: Laura Petschauer



Special Education Collaborative

Service: Special Education Collaborative
Program: Special Education and Evaluation Services
How It's Funded: Tier 2
Total FTE: 0.85 FTE
Contact: Laura Petschauer

The Special Education Collaborative consists of five component districts who coordinate service and professional development needs through the ESD's learning consultants and school psychologists to maximize the support of district teachers and administrators. The collaborative services and supports include, but are not limited to the following: consultation on special education paperwork development, Individualized Education Plan (IEP) preparation, action plan

and system development, short professional development for individuals or groups of teachers, Oregon Department of Education (ODE) guidance and sharing of ODE resources, Systems Performance Review & Improvement (SPR&I) procedures, and review and maintaining the Electronic Special Education Manual (EMAN).



Special Education Evaluation Services

The Special Education and Evaluation Services (SEES) program offers support to students across the broad range of services, including: system development for general education interventions in academics and behavior, evaluations for Special Education identification, psychologists, speech language pathologists and educational consultants services, interpreter and translator services

in Spanish, Response to Intervention (RTI) systems consultation and training, professional development on research based initiatives, special education law and current practices in evaluation by SEES staff, and guests brought in and sponsored through SEES.

Service: Special Education Evaluation Services
Program: Special Education and Evaluation Services
How It's Funded: Tier 1
Total FTE: 20.54 FTE
Contact: Laura Petschauer



Speech/Language Services

Service: Speech Language Services

Program: Special Education and Evaluation Services

How It's Funded: Tier 2

Total FTE: 7.0 FTE

Contact: Laura Petschauer

Speech Language Pathologists (SLPs) provide speech and language services in Tier 1 evaluations as well as a direct service for districts to address students with a communication disorder that adversely impact their educational performance.

As a Tier 1 service, speech language pathologists work with the evaluation teams to help identify and evaluate students with a suspected communication disorder, suspected Autism Spectrum

Disorder, or to help teams identify a language difference due to an English language proficiency rather than a disorder for students who are bilingual.

As a Tier 2 service, districts are able to purchase FTE to support direct services within districts. Services include improving communication skills for students coping with difficulties in learning to listen, speak, read and/or write. SLPs serving in the schools case manage students who are identified with an eligibility of communication disorder as well as serve on intervention teams to help determine appropriate next steps for students who may be struggling with speech and/or language. SLPs may work with students under all disability categories and provide services under Specially Designed Instruction (SDI), related service, and/or consultation. These services may include articulation, receptive language, expressive language, social language, fluency, voice, Augmentative and Alternative Communication (AAC), and support for hearing loss.





TECHNOLOGY SUPPORT SERVICES

Technology Support Services

Business Information System (BIS)

Service: Business Information System (BIS)
Program: Business Services
How It's Funded: Tier 1 and Tier 2
Total FTE: 3.81 FTE
Contact: Jackie Olsen

Infinite Visions is a fully integrated solution for financial and personnel management. It is comprised of integrated financial, human resources, payroll, purchasing, warehouse and fixed asset applications. Designed specifically for schools, Infinite Visions is a true K-12 multi-fund, modified accrual accounting system, both Generally Accepted Accounting Principles (GAAP) and Government Account Standards Board (GASB) compliant, offering full Microsoft

Office integration, drill-down capabilities, expert state reporting, customizable data sorting, and comprehensive reporting. The Infinite Visions suite also includes integrated applications such as the iVisions Web Portal that brings the power of Infinite Visions to every employee's desktop for both employee self-services and school site functionality. LBL provides level 1 customer support to districts and acts as a liaison between Tyler Technologies and districts. Customer support includes problem solving, training, facilitation of user groups, and upgrades and maintenance to each district database.



Cyber Safety

In the last year over 1000 schools have been negatively impacted by ransomware and many more have had breaches that resulted in stolen data. These attacks can cost districts in excess of one million dollars to rectify. Due to this uptick in cyber related attacks many cyber insurance carriers have increased their requirements for



coverage. Cyber safety services are designed to help districts assess compliance with insurance requirements and improve their security posture. Cyber safety engineers can work with districts to create a complete security profile and make recommendations on how best to protect the district from malicious actors. While no amount of preparation can prevent all cyber attacks, the cyber safety services can help to lessen the impact in the case of the cyber attack.

Service: Cyber Safety
Program: Technology and Information Services
How It's Funded: Tier 1
Total FTE: 1.0 FTE
Contact: Francisco Zavala

Data Integrations

Service: Data Integrations
Program: Technology and Information Services
How It's Funded: Tier 2
Total FTE: 0.2 FTE
Contact: Francisco Zavala



Data integration services offer the ability to integrate LBLED hosted applications with a variety of third party vendors, including but not limited to Destiny, MealTime, Canvas, Google and School Messenger. Integrations can be configured, implemented and monitored for proper transmission of data.

Desktop Support



Service: Desktop Support
Program: Technology and Information Services
How It's Funded: Tier 2
Total FTE: 2.0 FTE
Contact: Francisco Zavala

Computer support technicians (desktop support) offer support to users who are experiencing problems with their individual desktop computers or software. Assistance is provided to computer users by answering questions and resolving technical problems related to computer equipment and software. They may install or update required hardware and software, and recommend computer products or equipment to improve district productivity.

Forecast5

Service: Forecast5 License
Program: Business Services
How It's Funded: Tier 1
Total FTE: 0.0 FTE
Contact: Jackie Olsen

FORECAST5[®]
ANALYTICS

Tier 1 funds support the purchase of Forecast5 licenses for 3 products: 5Cast, 5Cast *Plus* and 5Sight. A statewide contract with Forecast5 provides technical support, regional trainings, and report development.

Internet Access

Internet access (ISP) service is available to provide districts with reliable high speed internet secured by a high availability firewall pair



and optional content filtering. Network devices and facilities required to deliver ISP service are housed and maintained in the LBL data center facility. This secure facility provides an environment that includes high-capacity cooling and emergency power capabilities.

Service: Internet Access
Program: Technology and Information Services
How It's Funded: Tier 1 and Tier 2
Total FTE: 0.25 FTE
Contact: Francisco Zavala

InTouch Receipting Software

Service: InTouch Receipting Software
Program: Business Services
How It's Funded: Tier 1
Total FTE: 0.21 FTE
Contact: Jackie Olsen



InTouch is a comprehensive cash receipting software specifically developed for K-12 schools that provides information in real-time. Tier 1 funds support the purchase of licenses for InTouch software and LBL staff provide level 1 support and training to districts. The software acts as a point of sale, manages students fees, tracks donations and payments for fundraisers, and provides comprehensive reporting.

Low Voltage

Low-voltage electrical work requires a licensed (journeyman) staff who can provide design, installation, maintenance, replacement and repair of electrical systems under 100 volts. Services include any kind of device that connects through the internet, such as telephone systems, climate controls, and even clocks. This service and other



related network consulting services are offered economically and with a clear understanding of district needs and the best time to complete work within a school calendar. As school districts replace older technology equipment, they need to update their existing CAT-3/4/5 cabling with newer CAT-5+ or CAT-6.

Service: Low Voltage
Program: Technology and Information Services
How It's Funded: Tier 2
Total FTE: 1.0 FTE
Contact: Francisco Zavala

Network Management

Service: Network Management
Program: Technology and Information Services
How It's Funded: Tier 1 and Tier 2
Total FTE: 2.0 FTE
Contact: Francisco Zavala

Network technicians provide support for your district's local and wide area networks which includes troubleshooting, patching, configurations and monitoring. Technicians maintain and provide consultation on network equipment such as

switches, routers, firewalls, and access points. Technology moves at a fast pace and our technical staff can help districts keep up with changing technologies.



Student Information System (SIS) Suite

LBL provides a comprehensive student information system (SIS) to districts and schools across Oregon. The suite includes an administrative student information system, teacher gradebook and attendance, and master/student scheduler. Additional modules include an online registration system and data analysis tools. These integrated applications offer secure, configurable access to student



demographics, enrollment, grades, schedules, and much more. The system provides district offices with automated submission of many state reports, and significant data assistance with others.

Service: Student information System
Program: Technology and Information Services
How It's Funded: Tier 1 and Tier 2
Total FTE: 14.0 FTE
Contact: Francisco Zavala

Special Education Records Management

Service: Special Education
Records Management
Program: Technology and
Information Services
How It's Funded: Tier 1 and Tier 2
Total FTE: 2.0 FTE
Contact: Francisco Zavala

LBL provides a web-based special education management system. This special education management system enables educators to document all activities from pre-referral, referral, eligibility, Individual Education Program (IEP) development, IEP progress reporting to parents, and IEP revisions. The model also includes private school

Individualized Service Plan (ISP) forms, data tracking sheets, and other forms. PowerSchool has an extensive suite of reports for district administrative reporting and state reporting. PowerSchool can be integrated with a district's student information system allowing specified data to flow between the two systems.



Systems Engineering



Service: Systems Engineering
Program: Technology and
Information Services
How It's Funded: Tier 2
Total FTE: 4.0 FTE
Contact: Francisco Zavala

System engineers specialize in solving complex engineering problems regarding maintenance of and implementation of new systems. Engineers work to implement best practices in application delivery and data storage. These services include application and website hosting, data backups and datacenter designs and implementations. Engineering procedures are developed from idea to implementation to ensure security, service and sustainability.

Web Design and Maintenance

Service: Web Design and Maintenance
Program: Technology and Information Services
How It's Funded: Tier 2
Total FTE: 1.65 FTE
Contact: Francisco Zavala



LBL offers website development, hosting, and management solutions for district web-related needs. All of our websites utilize responsive design, with content that tailors to any device. Websites and content are made accessible to the widest audience. LBL's social media integration allows districts to make multiple posts of the same content for website and social media feeds, such as Facebook and Twitter saving you time. LBL has developed a mobile app for websites that allows users to quickly access website information, news, and resources, as well as receive push notifications for instant communication from school district officials. The mobile app is available for Android and Apple devices.

The background of the cover is a red-tinted photograph of school supplies. It includes a stack of books, a mesh pencil holder filled with pencils, and a single apple with a leaf resting on top of the books.

SCHOOL IMPROVEMENT SERVICES

School Improvement Services

Attendance Services

Service: Attendance Services
Program: Student and Family Support Services
How It's Funded: Tier 2
Total FTE: 3.8 FTE
Contact: Nancy Griffith



School attendance advisors work in collaboration with educators to mobilize schools and communities to teach the value of regular school attendance. Decreasing absenteeism involves a team approach in addressing the complex needs of our most vulnerable children in schools. School attendance advisors provide positive messaging, home visits, and mentoring to students and families. They address barriers to regular school attendance and connect students and families to community resources when needed. Schools attendance advisors work closely with school teams to promote a positive culture of attendance and an engaging school environment that motivates daily attendance.

Behavior Consultant Services

Behavior consultants work closely with teachers and administrators to provide behavioral intervention for students in the classroom. Behavior consultants collaborate with educators to complete Functional Behavior Assessments (FBAs) and positive Behavior Intervention Plans (BIPs). They provide specific student strategies to help students learn new behavior skills and promote prosocial behavior and emotional regulation. Behavior consultants provide support for level 1 and level 2 student behavioral safety assessments

Service: Behavior Consultant Services
Program: Student and Family Support Services
How It's Funded: Tier 2
Total FTE: 2.9 FTE
Contact: Kristina Wonderly



and sexual incident response advisory teams. They also provide nonviolent crisis intervention training to teach educators best practices for managing difficult situations involving unsafe behavior. Beginning in FY20/21, behavior consultants will be offering Question, Respond, Persuade (QRP) to school districts needing suicide prevention training.

Extended Learning Paraprofessionals

Service: Extended Learning Paraprofessional
Program: Long Term Care & Treatment
How It's Funded: Tier 2
Total FTE: 1.0 FTE
Contact: Cathy Wright

This service provides staff to support online learning in district schools. The paraprofessional works closely with school counselors and administrators to set up learning plans for



individual students and mentors and tracks students engaged in online learning.

Family Support Liaisons

Family support liaisons offer a range of services that include, but are not limited to addressing, physical and mental health services, case coordination services, positive youth development opportunities, and education supports. Of importance, secure connections are made for families to access health and social services, assist in navigating social service systems, and eliminating access barriers. A disproportionate number of youth and families encounter

Service: Family Support Liaisons
Program: Student and Family Support Services
How It's Funded: Tier 2
Total FTE: 5.6 FTE
Contact: Kristina Wonderly



adversities such as poverty, homelessness, bullying/ harassment, trauma, crisis, food insecurity, and substance abuse resulting in problems with social, emotional, and behavioral health issues. The vision is to fully engage and support underserved populations by integrating and leveraging resources that eliminate barriers to school success and foster successful transition to the workforce or postsecondary education. Beginning in FY20/21, family support liaisons will be offering Question, Respond, Persuade (QRP) to school districts needing suicide prevention training.

Home School Support

Service: Home School Support
Program: Student and Family Support Services
How It's Funded: Tier 1
Total FTE: 0.5 FTE
Contact: Nancy Griffith

LBL home school registrar monitors and maintains records of compliance including notification and testing for home school students and their parents residing in Linn, Benton, and Lincoln counties. LBL serves as a home school information resource for parents, students, schools, and districts. When a student is being home schooled, parents must notify LBL of their intention to home school. Home school is education provided in the home by the parent or guardian. Home school parents have the full responsibility for their student's education, including all curriculum choices, record keeping, and testing compliance.



Library/Media Services

This service provides districts with the opportunity to purchase district-based library media services at the level of FTE required to meet Division 22 Standards. The specialist primarily provides consultation services that may include supporting districts in the development of library media program goals, library inventory training, and database management along with providing

Service: Library/Media Services
Program: Strategic Partnerships
How It's Funded: Tier 2
Total FTE: 0.2 FTE
Contact: Nancy Griffith



recommendations for media, book and collection purchases as well as other services as needed by the district.

Student and Family Support Services

Service: Student and Family Support Services
Program: Student and Family Support Services
How It's Funded: Tier 1
Total FTE: 1.0 FTE
Contact: Nancy Griffith



This service provides oversight and coordination of student and family support services including behavior consultants, school attendance advisors, family support liaisons, home school, youth transition specialists, and transition network facilitators. Additional services include crisis response, grant writing, and service coordination with youth serving agencies specifically addressing health and social services.



ADMINISTRATIVE SERVICES

Administration Services

Business Administration Services

Service: Business Information System
Program: Business Services
How It's Funded: Tier 2
Total FTE: 4.0 FTE
Contact: Jackie Olsen

The business office serves component and non-component districts by offering services to support the many business functions of a district. Services include payroll, accounts payable, grants and business services management.



Courier Service

LBL provides courier service for component districts for delivery of materials and correspondence throughout the region. This service is provided for each component district twice weekly during the school year and one weekly during summer breaks.



Service: Courier
Program: Business Services
How It's Funded: Tier 1
Total FTE: 0.4 FTE
Contact: Rhonda Allen

E-rate Services

Service: E-rate Services
Program: Business Services
How It's Funded: Tier 2
Total FTE: 1.0 FTE
Contact: Tim Jones

The Universal Service Administration Company's (USAC) Schools and Libraries Program, commonly known as the E-rate Program, helps ensure that schools and libraries can obtain high-speed internet access and telecommunications at affordable rates. Each year, the E-rate program offers over \$3.9 billion to bring

internet services to classrooms and libraries, providing discounts ranging from 20 to 90 percent to eligible schools and libraries on eligible products and services. LBL can assist districts to apply for and track E-rate funding, while helping to make sure each district stays in compliance with program rules. Our application services include assisting applicants through the entire lifecycle of the E-rate application process as well as providing staff training and yearly reports on E-rate funding. LBL also offers additional services that include district needs assessments, project management and audit supports.



Special Education Administration/ Consultation



Service: Special Education Administration/Consultation
Program: Special Education and Evaluation Services
How It's Funded: Tier 2
Total FTE: 0.2 FTE
Contact: Laura Petschauer

This service is available to districts who require a licensed special education administrator to support their district. Services may include administrative functions of planning and managing special education programs, staffing and budgeting, supervision of staff, compliance review, professional development, state reporting, and consultation.



OTHER GRANTS & CONTRACTS

Other Grants & Contracts

Cascade Regional Inclusive Grant

How It's Funded: Grant with Oregon Department of Education
Total FTE: 16.9 FTE
Contact: Angie Greenwood

This contract through the Oregon Department of Education, supports the Regional Program for students with low-incidence disabilities. The disability areas include:

- Deaf/Hard of Hearing
- Audiology for Deaf/Hard of Hearing
- Traumatic Brain Injury
- Blind/Visually Impaired
- Severe Orthopedic Impairment
- Autism Spectrum Disorder

Two supplemental grants were received from ODE to provide audiology services, purchase equipment needed to support students with hearing disabilities and to provide support for school districts serving students with traumatic brain injuries.

Early Intervention/Early Childhood Special Education

How It's Funded: Grant with Oregon Department of Education and Student Success Act
Total FTE: 57.46 FTE
Contact: Debbie McPheeters, Autumn Belloni, and Kimberly McCutcheon-Gross

This contract through the Oregon Department of

Education, supports the program for Early Intervention and Special Education services to young children, birth to five years. Early Intervention/Early Childhood Special Education staff provides consultation and instruction to families and young children with developmental delays and disabilities in a variety of settings through an Individualized Family Service Plans (IFSP).

The focus of Oregon's Early Intervention (EI) program is to build the family's capacity to meet the special needs of their child. EI services are available for children from birth to three years who have developmental delays in their cognitive, physical, communication, self-help, or social skills development. EI services are also provided to children who have medically diagnosed conditions that are likely to result in a developmental delay later in the child's development.

Most EI interventions are provided to the child within everyday routines, activities, and places within their natural environment. Family members or caregivers are shown strategies for teaching the child in situations where and when a skill is used.

Early Childhood Special Education (ECSE) provides services for children from three years to entrance to kindergarten who qualify for services due to a developmental delay or categorical disability. Children in ECSE have disabilities that significantly impact their developmental progress. Services are provided in community preschools, homes, and structured classrooms and are based on the unique special education needs of each child.

(Continued on page 45)

The focus of the ECSE program is on teaching the child needed skills in areas of developmental delay, preparing the child for a school setting, and incorporating intervention strategies into the child's day.

Family Support Liaison (JCP)

How It's Funded: Grant with
Juvenile Crime Prevention
Total FTE: 0.53 FTE
Contact: Nancy Griffith

The Juvenile Crime Prevention (JCP) grant funding is managed by the Linn County Juvenile Department. Family support liaisons assist students who are experiencing challenges to their success at home, school and in the community. The family support liaisons work closely with the family, school, health care providers and social service agencies to locate and access resources, organize support, develop skills and remove barriers so that children can come to school ready to learn.

Long-Term Care and Treatment

How It's Funded: Grant with
Oregon Department of Education
Total FTE: 17.46 FTE
Contact: Cathy Wright

The Long Term Care and Treatment (LTCT) contract through the Oregon Department of Education provides education services to students in residential and day treatment facilities.

Farm Home School - The Children's Farm Home, a Trillium Family Services mental health facility, provides residential and day treatment mental health services to children and youth from our region and from around the state who have significant emotional and behavioral challenges. LBL provides educational services to children and youth primarily in middle school through high school.

Wake Robin School - This transitional program provides education services to children and youth admitted to the day treatment program located on the Children's Farm Home campus, through a contract with ODE. Trillium Family Services provides the mental health services and LBL ESD provides the educational services. The program services children and youth, kindergarten through 12th grade.

Old Mill Center Classroom - This program, through a contract with ODE, provides education services to students in day treatment at the Old Mill Center for Children and Families in Corvallis, the mental health provider. The program services children and youth, kindergarten through 2nd grade.

Medicaid Administrative Claiming

How It's Funded: Grant with Oregon Department of Human Services
Total FTE: 1.9 FTE
Contact: Nancy Griffith

With support from the Oregon Department of Human Services (DHS), LBL provides training and support to districts to complete the Medicaid Administrative Claiming survey three times a year. LBL interfaces with DHS to generate cost pools, process match payments and resolve questions.

LBL staff also participate in the Medicaid Administrative Claiming process. Funds generated are used to purchase 0.25 FTE for a family support liaison to work with students and families in the Early Intervention/Early Childhood Special Education program

School Safety and Prevention Specialist

How It's Funded: Grant with Oregon Department of Education
Total FTE: 1.0 FTE
Contact: Nancy Griffith

This contract through the Oregon Department of Education offers training, assistance with program/plan development, help to establish and coordinate school and community teams and provide ongoing consultation, training and technical assistance in Linn, Benton, Lincoln, and

Lane counties. Three domains include: behavioral safety assessment, suicide prevention, and bullying and harassment prevention. This also includes promoting the use of the SafeOregon Tip Line.



Statewide Education Initiatives Account

How It's Funded: Student Investment Account
Total FTE: 6.0 FTE
Contact: Nancy Griffith

The Statewide Education Initiatives Account (SEIA) provides support to districts in the implementation of their Student Investment Account (SIA) plans. LBL's plan will assist districts in meeting their SIA goals by providing school and systems improvement strategy support through partnerships that facilitate ongoing learning. Staff provide and assist with the use of data and strategies integral to improvement science. As a hub of information from ODE and other educational and mental health organizations, we communicate the latest information in regard to curriculum, initiatives and grants, professional development, and opportunities to work with other educators and service providers.

Transition Network Facilitator

How It's Funded: Grant with Oregon Department of Education
Total FTE: 1.85 FTE
Contact: Nancy Griffith

This contract through the Oregon Department of Education provides support in developing partnerships between districts and agencies that support transition services for students with intellectual and developmental disabilities. The services are focused on providing educators and students in Lane, Linn, Benton, Lincoln, and Marion counties with information and services creating pathways toward independent living and employment in post school life. Services include teaching pre-employment transition skills for youth and young adults.

Youth Transition Program

How It's Funded: Grant with Oregon Department of Human Services
Total FTE: 0.8 FTE
Contact: Nancy Griffith

The Youth Transition Program (YTP) is a structured partnership between local Vocational Rehabilitation offices and school districts to enhance transition services. The grant is used to support services which are designed to prepare high school youth with disabilities for employment or career related post-secondary education or training. Through a partnership, the University of Oregon provides technical assistance to students and schools, preparing the student to enter the work force, higher education or both.



APPENDIX

LBL Program Performance Goals: 2021-2022

LBL Program Performance Goals: 2021-2022

Business Services

Performance Goal #1

LBL Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Improve customer service by develop additional reference guides, videos, and trainings to support districts use of Infinite Visions.

Performance Goal #2

LBL Goal 3: Continue long-term financial stability.

Develop a standard process to track and document all inventory on an annual basis at each site.

Human Resources

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Provide administrator evaluation training regarding observations, giving feedback, and writing summative evaluations.

Performance Goal #2

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Implement training and recruiting activities to cultivate a receptive and equitable work environment to facilitate hiring a more inclusive workforce.

Performance Goal #3

LBL Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Implement electronic on-boarding and create and implement electronic off-boarding through the TalentEd Perform platform.

LBL Program Performance Goals: 2021-2022

Cascade Regional Inclusive Services

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

With the implementation of the new referral/service request process, Cascade Regional staff will provide communication with appropriate district staff to initiate the evaluation/services process within 2 work days of receiving a referral.

Performance Goal #2

LBL Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Increase staff engagement (as measured by the Gallup Staff Engagement Survey) in the work environment to more positively communicate with districts.

Early Intervention/Early Childhood Special Education

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Create an annual training system for Early Intervention (birth to age 2) and newly hired Early Childhood Special Education staff, as well as interested community partners, in Positive Behavior Interventions and Supports modules and practices.

Performance Goal #2

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Increase the number of children receiving services in a regular childhood program toward the state target of 36% as shown in the At-A-Glance Profile published by ODE in May of 2023. (Data in At-A-Glance profile from May 2021 indicates 22.09% of students in Lincoln County, 27.17% in Benton County and 27.34 in Linn County are receiving services in a regular childhood program.)

LBL Program Performance Goals: 2021-2022

Long Term Care and Treatment (LTCT)

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Implement a student assessment tool on a quarterly basis to assist the teaching staff with data that will identify curriculum, instruction and specific intervention strategies for all students.

Performance Goal #2

LBL Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Create a documentation system to communicate student data, student narrative data and contact information to programs/schools where students transition.

Special Education and Evaluation Services (SEES)

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

With the implementation of the new evaluation request process, SEES staff will provide communication with appropriate district staff to initiate the evaluation process within 2 work days of receiving the referral.

Performance Goal #2

LBL Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Increase staff engagement (as measured by the Gallup Staff Engagement Survey) in the work environment to more positively communicate with districts.

LBL Program Performance Goals: 2021-2022

Technology and Information Services

Performance Goal #1 LBL Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.	Utilize multiple technologies and define processes to notify LBL staff, districts, and other stakeholders of technology incidents.
Performance Goal #2 LBL Goal 3: Continue long-term financial stability.	Develop new cyber safety services by finalizing the different tiered offerings of these services, develop a cost model, obtain a CompTIA Security+ certification for the Security Engineer, and secure six (6) customer districts.
Performance Goal #3 LBL Goal 3: Continue long-term financial stability.	Develop AWS Offsite Recovery to protect data: Syncing it to the cloud, utilizing air gap technologies that will protect it from malicious attacks, and defining our procedures on how to restore the uncorrupted data in the event of an attack. This will include performing full restoration tests on a scheduled basis.

LBL Program Performance Goals: 2021-2022

Strategic Partnerships

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Provide accessible resources to school districts to support suicide prevention, intervention, and postvention.

Performance Goal #2

LBL Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Build on the communication and collaboration structure created last year for program development to support strategic partnerships with districts and community partners.

Student and Family Support Services

Performance Goal #1

LBL Goal 1: Support success for all students and their districts by delivering excellent, equitable, efficient, and cost effective services.

Provide accessible resources to school districts to support suicide prevention, intervention, and postvention.

Performance Goal #2

LBL Goal 2: Foster positive relationships by strengthening communication within LBL ESD, with school districts, other organizations, and communities.

Provide assistance to school districts and youth serving agencies utilizing Behavior Safety Assessment protocols that center on equity and access to behavior and mental health services.

Component School District Services Data

ALSEA SCHOOL DISTRICT
P.O. BOX B / 301 South 3rd Street
Alsea, OR 97324
Phone: 541-487-4305
Fax: 541-487-4089
Superintendent: Marc Thielman
marc.thielman@alsea.k12.or.us



Marc Thielman
Superintendent

Tier 1

Data based on fiscal year 2020-2021

Special Education - Tier 1 Services by Student	ESD	ASD
Audiology Hearing Screenings	342	22
Audiology Evaluations	28	1
Mild/Moderate Special Ed Supports K-12 (PT)	111	0
Mild/Moderate Special Ed Supports K-12 (OT)	615	10
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	199	1
In-Center Special Education Evaluations	131	1
In-District and Assigned Special Education Evaluations	363	10
Severe Disability Supports	169	3
Early Intervention Evaluations	307	1
Early Childhood Special Education Evaluations	299	1

Special Education - Tier 1 Services by Hours	ESD	ASD
Interpreter, District Requests	82.5	0
Interpreter, In-Center Evaluations	181.4	0
Translation, District Requests	547.6	0
Translation, In-Center Evaluations	150.9	0

Grants

Data based on fiscal year 2020-2021

EI/ECSE	ESD	ASD
Early Intervention Services	113	1
Early Childhood Special Education Services	356	0
Students Transitioned to Kindergarten	212	0

Cascade Regional - Low Incidence, High Needs	ESD	ASD
Vision	50	0
Hearing	80	2
Physical Therapy	49	0
Occupational Therapy	48	0
Autism Spectrum Disorder	692	6
Traumatic Brain Injury	16	0
Total # of K-12 Regional Low Incidence Disabilities	935	8

Other Services	ESD	ASD
Attendance	1638	0
Behavior Consultant	131	21
Family Support Liaison	259	0
Youth Transition Services	58	11



Component School District Services Data

CENTRAL LINN SCHOOL DISTRICT

P.O. Box 200 / 32433 Highway 228

Halsey, OR 97348

Phone: 541-369-2813 ext 3222

Fax: 541-369-3439

Superintendent: Candace Pelt

candace.pelt@centrallinn.k12.or.us



Candace Pelt
Superintendent

Tier 1

Data based on fiscal year 2020-2021

Special Education - Tier 1 Services by Student	ESD	CLSD
Audiology Hearing Screenings	342	0
Audiology Evaluations	28	3
Mild/Moderate Special Ed Supports K-12 (PT)	111	4
Mild/Moderate Special Ed Supports K-12 (OT)	615	9
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	199	1
In-Center Special Education Evaluations	131	4
In-District and Assigned Special Education Evaluations	363	16
Severe Disability Supports	169	2
Early Intervention Evaluations	307	4
Early Childhood Special Education Evaluations	299	7

Special Education - Tier 1 Services by Hours	ESD	CLSD
Interpreter, District Requests	82.5	12.3
Interpreter, In-Center Evaluations	181.4	0
Translation, District Requests	547.6	37.8
Translation, In-Center Evaluations	150.9	7.3

Grants

Data based on fiscal year 2020-2021

EI/ECSE	ESD	CLSD
Early Intervention Services	113	1
Early Childhood Special Education Services	356	7
Students Transitioned to Kindergarten	212	5

Cascade Regional - Low Incidence, High Needs	ESD	CLSD
Vision	50	3
Hearing	80	2
Physical Therapy	49	3
Occupational Therapy	48	3
Autism Spectrum Disorder	692	8
Traumatic Brain Injury	16	0
Total # of K-12 Regional Low Incidence Disabilities	935	19

Other Services	ESD	CLSD
Attendance	1638	16
Behavior Consultant	131	0
Family Support Liaison	259	4
Youth Transition Services	58	0



Component School District Services Data

CORVALLIS SCHOOL DISTRICT

1555 SW 35th

Corvallis, OR 97333-1130

Phone: 541-757-5841

Fax: 541-757-5703

Superintendent: Ryan Noss

ryan.noss@corvallis.k12.or.us



Ryan Noss
Superintendent

Tier 1

Data based on fiscal year 2020-2021

Special Education - Tier 1 Services by Student	ESD	CSD
Audiology Hearing Screenings	342	0
Audiology Evaluations	28	7
Mild/Moderate Special Ed Supports K-12 (PT)	111	31
Mild/Moderate Special Ed Supports K-12 (OT)	615	123
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	199	41
In-Center Special Education Evaluations	131	26
In-District and Assigned Special Education Evaluations	363	38
Severe Disability Supports	169	38
Early Intervention Evaluations	307	50
Early Childhood Special Education Evaluations	299	47

Special Education - Tier 1 Services by Hours	ESD	CSD
Interpreter, District Requests	82.5	5.3
Interpreter, In-Center Evaluations	181.4	34.3
Translation, District Requests	547.6	0
Translation, In-Center Evaluations	150.9	26.3

Grants

Data based on fiscal year 2020-2021

EI/ECSE	ESD	CSD
Early Intervention Services	113	12
Early Childhood Special Education Services	356	48
Students Transitioned to Kindergarten	212	34

Cascade Regional - Low Incidence, High Needs	ESD	CSD
Vision	50	13
Hearing	80	17
Physical Therapy	49	11
Occupational Therapy	48	11
Autism Spectrum Disorder	692	115
Traumatic Brain Injury	16	2
Total # of K-12 Regional Low Incidence Disabilities	935	169

Other Services	ESD	CSD
Attendance	1638	193
Behavior Consultant	131	0
Family Support Liaison	259	0
Youth Transition Services	58	0



Component School District Services Data

GREATER ALBANY PUBLIC SCHOOLS

718 Seventh Avenue SW

Albany, OR 97321-2399

Phone: 541-967-4511

Fax: 541-967-4587

Superintendent: Rob Saxton

rob.saxton@albany.k12.or.us



Rob Saxton
Superintendent

Tier 1

Data based on fiscal year 2020-2021

Special Education - Tier 1 Services by Student	ESD	GAPS
Audiology Hearing Screenings	342	0
Audiology Evaluations	28	9
Mild/Moderate Special Ed Supports K-12 (PT)	111	29
Mild/Moderate Special Ed Supports K-12 (OT)	615	147
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	199	63
In-Center Special Education Evaluations	131	52
In-District and Assigned Special Education Evaluations	363	62
Severe Disability Supports	169	41
Early Intervention Evaluations	307	119
Early Childhood Special Education Evaluations	299	117

Special Education - Tier 1 Services by Hours	ESD	GAPS
Interpreter, District Requests	82.5	5.2
Interpreter, In-Center Evaluations	181.4	75.8
Translation, District Requests	547.6	0
Translation, In-Center Evaluations	150.9	79.3

Grants

Data based on fiscal year 2020-2021

EI/ECSE	ESD	GAPS
Early Intervention Services	113	37
Early Childhood Special Education Services	356	116
Students Transitioned to Kindergarten	212	60

Cascade Regional - Low Incidence, High Needs	ESD	GAPS
Vision	50	8
Hearing	80	23
Physical Therapy	49	13
Occupational Therapy	48	12
Autism Spectrum Disorder	692	199
Traumatic Brain Injury	16	4
Total # of K-12 Regional Low Incidence Disabilities	935	259

Other Services	ESD	GAPS
Attendance	1638	0
Behavior Consultant	131	58
Family Support Liaison	259	0
Youth Transition Services	58	0



LBL ESD Local Service Plan 2021-2023

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Component School District Services Data

HARRISBURG SCHOOL DISTRICT

P.O. Box 208 / 865 LaSalle Street

Harrisburg, OR 97446-9549

Phone: 541-995-6626 ext. 1

Fax: 541-995-3453

Superintendent: Bryan Starr

bryan.starr@harrisburg.k12.or.us



Bryan Starr
Superintendent

Tier 1

Data based on fiscal year 2020-2021

Special Education - Tier 1 Services by Student	ESD	HSD
Audiology Hearing Screenings	342	62
Audiology Evaluations	28	2
Mild/Moderate Special Ed Supports K-12 (PT)	111	3
Mild/Moderate Special Ed Supports K-12 (OT)	615	16
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	199	9
In-Center Special Education Evaluations	131	3
In-District and Assigned Special Education Evaluations	363	41
Severe Disability Supports	169	5
Early Intervention Evaluations	307	3
Early Childhood Special Education Evaluations	299	5

Special Education - Tier 1 Services by Hours	ESD	HSD
Interpreter, District Requests	82.5	0
Interpreter, In-Center Evaluations	181.4	21
Translation, District Requests	547.6	42.5
Translation, In-Center Evaluations	150.9	0

Grants

Data based on fiscal year 2020-2021

EI/ECSE	ESD	HSD
Early Intervention Services	113	3
Early Childhood Special Education Services	356	4
Students Transitioned to Kindergarten	212	3

Cascade Regional - Low Incidence, High Needs	ESD	HSD
Vision	50	0
Hearing	80	1
Physical Therapy	49	3
Occupational Therapy	48	3
Autism Spectrum Disorder	692	17
Traumatic Brain Injury	16	1
Total # of K-12 Regional Low Incidence Disabilities	935	25

Other Services	ESD	HSD
Attendance	1638	68
Behavior Consultant	131	18
Family Support Liaison	259	17
Youth Transition Services	58	0



Component School District Services Data

LEBANON SCHOOL DISTRICT

485 S Fifth Street

Lebanon, OR 97355

Phone: 541-451-8511

Fax: 541-259-6857

Superintendent: Bo Yates

bo.yates@lebanon.k12.or.us



Bo Yates
Superintendent

Tier 1

Data based on fiscal year 2020-2021

Special Education - Tier 1 Services by Student	ESD	LCS
Audiology Hearing Screenings	342	47
Audiology Evaluations	28	0
Mild/Moderate Special Ed Supports K-12 (PT)	111	16
Mild/Moderate Special Ed Supports K-12 (OT)	615	72
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	199	22
In-Center Special Education Evaluations	131	12
In-District and Assigned Special Education Evaluations	363	28
Severe Disability Supports	169	27
Early Intervention Evaluations	307	35
Early Childhood Special Education Evaluations	299	41

Special Education - Tier 1 Services by Hours	ESD	LCS
Interpreter, District Requests	82.5	1.5
Interpreter, In-Center Evaluations	181.4	12
Translation, District Requests	547.6	67.2
Translation, In-Center Evaluations	150.9	13.1

Grants

Data based on fiscal year 2020-2021

EI/ECSE	ESD	LCS
Early Intervention Services	113	16
Early Childhood Special Education Services	356	63
Students Transitioned to Kindergarten	212	35

Cascade Regional - Low Incidence, High Needs	ESD	LCS
Vision	50	6
Hearing	80	5
Physical Therapy	49	4
Occupational Therapy	48	5
Autism Spectrum Disorder	692	59
Traumatic Brain Injury	16	0
Total # of K-12 Regional Low Incidence Disabilities	935	79

Other Services	ESD	LCS
Attendance	1638	619
Behavior Consultant	131	0
Family Support Liaison	259	64
Youth Transition Services	58	0



LBL ESD Local Service Plan 2021-2023

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Component School District Services Data

LINCOLN COUNTY SCHOOL DISTRICT

1212 NE Fogarty Street

Newport, OR 97365

Phone: 541-265-9211

Fax: 541-265-3059

Superintendent: Dr. Karen Gray

karen.gray@lincoln.k12.or.us



Dr. Karen Gray
Superintendent

Tier 1

Data based on fiscal year 2020-2021

Special Education - Tier 1 Services by Student	ESD	LCSD
Audiology Hearing Screenings	342	73
Audiology Evaluations	28	2
Mild/Moderate Special Ed Supports K-12 (PT)	111	16
Mild/Moderate Special Ed Supports K-12 (OT)	615	153
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	199	37
In-Center Special Education Evaluations	131	11
In-District and Assigned Special Education Evaluations	363	43
Severe Disability Supports	169	18
Early Intervention Evaluations	307	62
Early Childhood Special Education Evaluations	299	43

Special Education - Tier 1 Services by Hours	ESD	LCSD
Interpreter, District Requests	82.5	52
Interpreter, In-Center Evaluations	181.4	25.1
Translation, District Requests	547.6	247.3
Translation, In-Center Evaluations	150.9	9.8

Grants

Data based on fiscal year 2020-2021

EI/ECSE	ESD	LCSD
Early Intervention Services	113	35
Early Childhood Special Education Services	356	62
Students Transitioned to Kindergarten	212	40

Cascade Regional - Low Incidence, High Needs	ESD	LCSD
Vision	50	11
Hearing	80	10
Physical Therapy	49	9
Occupational Therapy	48	9
Autism Spectrum Disorder	692	137
Traumatic Brain Injury	16	0
Total # of K-12 Regional Low Incidence Disabilities	935	176

Other Services	ESD	LCSD
Attendance	1638	307
Behavior Consultant	131	0
Family Support Liaison	259	0
Youth Transition Services	58	0



LBL ESD Local Service Plan 2021-2023

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Component School District Services Data

MONROE SCHOOL DISTRICT

365 N 5th Street

Monroe, OR 97456

Phone: 541-847-6292

Fax: 541-847-6290

Superintendent: Bill Crowson

bill.crowson@monroe.k12.or.us



Bill Crowson
Superintendent

Tier 1

Data based on fiscal year 2020-2021

Special Education - Tier 1 Services by Student	ESD	MSD
Audiology Hearing Screenings	342	20
Audiology Evaluations	28	1
Mild/Moderate Special Ed Supports K-12 (PT)	111	3
Mild/Moderate Special Ed Supports K-12 (OT)	615	12
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	199	2
In-Center Special Education Evaluations	131	4
In-District and Assigned Special Education Evaluations	363	4
Severe Disability Supports	169	2
Early Intervention Evaluations	307	2
Early Childhood Special Education Evaluations	299	6

Special Education - Tier 1 Services by Hours	ESD	MSD
Interpreter, District Requests	82.5	3.8
Interpreter, In-Center Evaluations	181.4	11.8
Translation, District Requests	547.6	39.3
Translation, In-Center Evaluations	150.9	11.2

Grants

Data based on fiscal year 2020-2021

EI/ECSE	ESD	MSD
Early Intervention Services	113	2
Early Childhood Special Education Services	356	4
Students Transitioned to Kindergarten	212	2

Cascade Regional - Low Incidence, High Needs	ESD	MSD
Vision	50	0
Hearing	80	1
Physical Therapy	49	2
Occupational Therapy	48	1
Autism Spectrum Disorder	692	9
Traumatic Brain Injury	16	1
Total # of K-12 Regional Low Incidence Disabilities	935	14

Other Services	ESD	MSD
Attendance	1638	9
Behavior Consultant	131	0
Family Support Liaison	259	9
Youth Transition Services	58	25



LBL ESD Local Service Plan 2021-2023

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Component School District Services Data

PHILOMATH SCHOOL DISTRICT

1620 Applegate Street

Philomath, OR 97370

Phone: 541-929-3169

Fax: 541-929-3991

Superintendent: Susan Halliday

susan.halliday@philomath.k12.or.us



Susan Halliday
Superintendent

Tier 1

Data based on fiscal year 2020-2021

Special Education - Tier 1 Services by Student	ESD	PSD
Audiology Hearing Screenings	342	0
Audiology Evaluations	28	2
Mild/Moderate Special Ed Supports K-12 (PT)	111	0
Mild/Moderate Special Ed Supports K-12 (OT)	615	24
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	199	5
In-Center Special Education Evaluations	131	5
In-District and Assigned Special Education Evaluations	363	29
Severe Disability Supports	169	14
Early Intervention Evaluations	307	11
Early Childhood Special Education Evaluations	299	4

Special Education - Tier 1 Services by Hours	ESD	PSD
Interpreter, District Requests	82.5	1.7
Interpreter, In-Center Evaluations	181.4	1.3
Translation, District Requests	547.6	113
Translation, In-Center Evaluations	150.9	4.1

Grants

Data based on fiscal year 2020-2021

EI/ECSE	ESD	PSD
Early Intervention Services	113	0
Early Childhood Special Education Services	356	15
Students Transitioned to Kindergarten	212	12

Cascade Regional - Low Incidence, High Needs	ESD	PSD
Vision	50	2
Hearing	80	4
Physical Therapy	49	1
Occupational Therapy	48	1
Autism Spectrum Disorder	692	27
Traumatic Brain Injury	16	2
Total # of K-12 Regional Low Incidence Disabilities	935	37

Other Services	ESD	PSD
Attendance	1638	0
Behavior Consultant	131	23
Family Support Liaison	259	50
Youth Transition Services	58	0



LBL ESD Local Service Plan 2021-2023

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Component School District Services Data

SANITAM CANYON SCHOOL DISTRICT
P.O. Box 197 / 150 SW Evergreen Street
Mill City, OR 97360
Phone: 503-897-2321
Fax: 503-897-2322
Superintendent: Todd Miller
todd.miller@santiam.k12.or.us



Todd Miller
Superintendent

Tier 1

Data based on fiscal year 2020-2021

Special Education - Tier 1 Services by Student	ESD	SCSD
Audiology Hearing Screenings	342	0
Audiology Evaluations	28	0
Mild/Moderate Special Ed Supports K-12 (PT)	111	2
Mild/Moderate Special Ed Supports K-12 (OT)	615	4
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	199	2
In-Center Special Education Evaluations	131	5
In-District and Assigned Special Education Evaluations	363	20
Severe Disability Supports	169	1
Early Intervention Evaluations	307	3
Early Childhood Special Education Evaluations	299	0

Special Education - Tier 1 Services by Hours	ESD	SCSD
Interpreter, District Requests	82.5	0
Interpreter, In-Center Evaluations	181.4	0
Translation, District Requests	547.6	0
Translation, In-Center Evaluations	150.9	0

Grants

Data based on fiscal year 2020-2021

EI/ECSE	ESD	SCSD
Early Intervention Services	113	0
Early Childhood Special Education Services	356	1
Students Transitioned to Kindergarten	212	1

Cascade Regional - Low Incidence, High Needs	ESD	SCSD
Vision	50	3
Hearing	80	10
Physical Therapy	49	1
Occupational Therapy	48	1
Autism Spectrum Disorder	692	59
Traumatic Brain Injury	16	0
Total # of K-12 Regional Low Incidence Disabilities	935	74

Other Services	ESD	SCSD
Attendance	1638	0
Behavior Consultant	131	0
Family Support Liaison	259	57
Youth Transition Services	58	22



Component School District Services Data

SCIO SCHOOL DISTRICT

38875 NW First Avenue

Scio, OR 97374

Phone: 503-394-3261

Fax: 503-394-3920

Superintendent: Steve Martinelli

martinellis@scio12.org



Steve Martinelli
Superintendent

Tier 1

Data based on fiscal year 2020-2021

Special Education - Tier 1 Services by Student	ESD	SSD
Audiology Hearing Screenings	342	88
Audiology Evaluations	28	0
Mild/Moderate Special Ed Supports K-12 (PT)	111	3
Mild/Moderate Special Ed Supports K-12 (OT)	615	10
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	199	3
In-Center Special Education Evaluations	131	3
In-District and Assigned Special Education Evaluations	363	19
Severe Disability Supports	169	5
Early Intervention Evaluations	307	8
Early Childhood Special Education Evaluations	299	3

Special Education - Tier 1 Services by Hours	ESD	SSD
Interpreter, District Requests	82.5	0.8
Interpreter, In-Center Evaluations	181.4	0
Translation, District Requests	547.6	0.7
Translation, In-Center Evaluations	150.9	0

Grants

Data based on fiscal year 2020-2021

EI/ECSE	ESD	SSD
Early Intervention Services	113	3
Early Childhood Special Education Services	356	5
Students Transitioned to Kindergarten	212	2

Cascade Regional - Low Incidence, High Needs	ESD	SSD
Vision	50	2
Hearing	80	1
Physical Therapy	49	1
Occupational Therapy	48	1
Autism Spectrum Disorder	692	8
Traumatic Brain Injury	16	1
Total # of K-12 Regional Low Incidence Disabilities	935	14

Other Services	ESD	SSD
Attendance	1638	71
Behavior Consultant	131	11
Family Support Liaison	259	35
Youth Transition Services	58	0



Component School District Services Data

SWEET HOME SCHOOL DISTRICT

1920 Long Street

Sweet Home, OR 97386

Phone: 541-367-7126

Fax: 541-367-7105

Superintendent: Lisa Riggs

lisa.riggs@sweethome.k12.or.us



Lisa Riggs
Superintendent

Tier 1

Data based on fiscal year 2020-2021

Special Education - Tier 1 Services by Student	ESD	SHSD
Audiology Hearing Screenings	342	30
Audiology Evaluations	28	1
Mild/Moderate Special Ed Supports K-12 (PT)	111	4
Mild/Moderate Special Ed Supports K-12 (OT)	615	35
Mild/Moderate Special Ed Supports K-12 (Aug Comm)	199	13
In-Center Special Education Evaluations	131	5
In-District and Assigned Special Education Evaluations	363	53
Severe Disability Supports	169	13
Early Intervention Evaluations	307	9
Early Childhood Special Education Evaluations	299	25

Special Education - Tier 1 Services by Hours	ESD	SHSD
Interpreter, District Requests	82.5	0
Interpreter, In-Center Evaluations	181.4	0
Translation, District Requests	547.6	0
Translation, In-Center Evaluations	150.9	0

Grants

Data based on fiscal year 2020-2021

EI/ECSE	ESD	SHSD
Early Intervention Services	113	3
Early Childhood Special Education Services	356	31
Students Transitioned to Kindergarten	212	18

Cascade Regional - Low Incidence, High Needs	ESD	SHSD
Vision	50	2
Hearing	80	4
Physical Therapy	49	1
Occupational Therapy	48	1
Autism Spectrum Disorder	692	48
Traumatic Brain Injury	16	5
Total # of K-12 Regional Low Incidence Disabilities	935	61

Other Services	ESD	SHSD
Attendance	1638	355
Behavior Consultant	131	0
Family Support Liaison	259	23
Youth Transition Services	58	0



Statewide Education Initiatives Account

LBL Local Service Plan Addendum 2022-2024: Statewide Education Initiatives Account

Student Success Act Purpose:

- a) Meet students' mental or behavioral health needs; and
- b) Increase academic achievement for students, including reducing academic disparities for historically underserved students

LBLES	Student Success Act – SEIA
Outcome #1	Technical assistance for districts in their implementation of policies, systems, programs, and services that promote student social emotional wellbeing, mental health, engagement, and physical safety.
Outcome #2	Technical assistance for the continued implementation of and the identified key areas in district SIA plans via consulting, coaching, professional development, or other supports.
Outcome #3	Technical assistance in data collection and analysis that builds capacity, data literacy, and continuous improvement of schools and districts.
Outcome #4	Technical assistance to further and expand community engagement to meet the requirements of district SSA/SIA planning.
Outcome #5	Technical assistance for the growth and support of equity within each school district.
Strategy #1	Utilize a Regional Behavioral Health Plan to focus on district social, emotional, behavioral, and student engagement needs in-line with district planning. (Outcome 1, 2, 5)
Strategy #2	Utilize a Continuous Improvement Team focused on building data literacy of district and school personnel through coaching and training, or provide systems planning and performance support for the systematic use of data in planning and decision making. (Outcome 2, 3, 5)
Strategy #3	Utilize a Continuous Improvement Team to support implementation of District SIA processes and plans. (Outcome 1, 2, 3, 4, 5)

Activities 2022-2023	SSA Coordinator and Associated Costs (Strategy 1-3)
	Strategic Partnerships Administrative Assistant
	Regional Behavioral Health Systems Facilitator and Associate Costs (Strategy 1, 3)
	Social Emotional Learning Coaches (supporting schools with DESSA follow-up needs)
	Instructional Coaching, New Teacher Mentors, and Associated Costs (Strategy 2, 3)
	Communities of Practice Facilitator and Associated Costs (Strategy 1-3)
	Professional Development – Regional Trainings
	DESSA (SEL) K-8 (Pre-paid)
	Data Analyst/Programming Support (Strategy 3)
	Indirect 5%
Activities 2023-2024	SSA Coordinator and Associated Costs (Strategy 1-3)
	Strategic Partnerships Administrative Assistant
	Regional Behavioral Health Systems Facilitator and Associate Costs (Strategy 1, 3)
	Social Emotional Learning Coaches (supporting schools with DESSA follow-up needs)
	Instructional Coaching and Associated Costs (Strategy 2, 3)
	Communities of Practice Facilitator and Associated Costs (Strategy 1-3)
	Professional Development – Regional Trainings
	DESSA (SEL) K-8
	Data Analyst/Programming Support (Strategy 3)
	Indirect 5%

SEIA Plan presented to Valley Coast Superintendent Association: October 21, 2021

SEIA Plan approved by Valley Coast Superintendent Association: November 19, 2021

SEIA Plan presented to and adopted by LBL Board of Directors: December 15, 2021

(Continued on page 67)

Statewide Education Initiatives Account

LBLED works to support districts in the implementation of their Student Investment Account plan. Section 13 in the SSA outlines where districts can spend their funds. LBL has created a plan that can support the following utilizing the Regional Behavioral Health Systems Facilitator, SEL Coaches (2), Instructional Coach, New Teacher Mentor Program coaches, and Communities of Practice Facilitator.

The SSA purpose, meet students' health or safety needs, may include supports from the following:

- (A) Social-emotional learning and development;*
- (B) Student mental and behavioral health;*
- (C) Improvements to teaching and learning practices or organizational structures that lead to better interpersonal relationships at the school;*
- (D) Student health and wellness;*
- (E) Trauma-informed practices;*

Increase academic achievement for students, including reducing academic disparities for historically underserved students.

Each of the Activities were created based on the Strategies listed that support the overall Outcomes.

Strategy 1: Utilize a Regional Behavioral Health Plan to focus on district social, emotional, behavioral, and student engagement needs in-line with district planning. (Outcome 1, 2, 5)

Activity Associated

- SSA Coordinator
- Regional Behavioral Health Systems Facilitator
- Social Emotional Learning Coaches
- Communities of Practice Facilitator
- Professional Development
- DESSA

Strategy 2: Utilize a Continuous Improvement Team focused on building data literacy of district and school personnel through coaching and training, or provide systems planning and performance support for the systematic use of data in planning and decision making. (Outcome 2, 3, 5)

Activity Associated

- SSA Coordinator
- Instructional Coaching
- New Teacher Mentor Coaches
- Communities of Practice Facilitator
- Data Analyst Tech/Programming Support (Longitudinal Performance Growth Targets)
- Professional Development

Strategy 3: Utilize a Continuous Improvement Team to support implementation of District SIA processes and plans. (Outcome 1, 2, 3, 4, 5)

Activity Associated

- SSA Coordinator
- Instructional Coaching
- New Teacher Mentor Coaches
- Communities of Practice Facilitator
- Data Analyst Tech/Programming Support (LPGT)
- Professional Development

As outlined in statute, at least 90% of the annual State School Fund (SSF), property tax and other qualifying resources allocated to LBL will be expended on resolution services. The Local Service Plan is developed with the State School fund biennium budget. Districts review and approve the Local Service Plan on an annual basis. Services will be provided on a two-tiered basis.

Tier 1 Resolution Services

Tier 1 includes services that are available to all 12 districts and are determined as being essential to all districts. The emphasis in Tier 1 is on achieving the greatest economies of scale and assuring equity of access. Tier 1 services are fully funded from the 90% SSF allocation. Service decisions are made for a two year period.

Tier 2 Resolution Services

Once Tier 1 funds are allocated, the remaining balance is used for Tier 2 services. Tier 2 services are decided by districts on an annual basis. This allows LBL and its component school districts to stay within the constraints of the agreements, yet provide flexibility in the use of funds.

Transits

Up to 50% of the district's allocated Tier 2 resources may be used to acquire services from sources other than LBL if the service is not provided by LBL.

Statewide Education Initiatives Account (SEIA)

The SEIA grant provides funding to allow greater ESD support to districts. This includes the provision of technical assistance to districts in developing, implementing and reviewing a plan for receiving Student Investment Account grant money; and providing coordination with Oregon Department of Education in administering and providing technical assistance to districts, including coordinating any coaching programs. SEIA plans are adopted and amended as part of the Local Service Plan and approved by the Oregon Department of Education.

The _____ School District is in agreement to have the Linn Benton Lincoln Education Service District provide the Local Service Plan for the 2022-2023 school year as presented.

LBL Board Chair

Date

School District Board Chair

Date

LBL ESD Local Service Plan 2021-2023

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2020-2021 Resolution

