

**LEBANON COMMUNITY SCHOOL DISTRICT  
BUDGET COMMITTEE MEETING AGENDA**

**January 11, 2018, 5:00 PM**

**Santiam Travel Station**

**750 S. 3<sup>rd</sup> Street, Lebanon, Oregon 97355**

- A. CALL TO ORDER**
  
- B. BUDGET COMMITTEE TRAINING**
  - 1. Roles and Responsibilities**
  - 2. Financial Information**
  - 3. Enrollment**
  
- C. REQUESTS FOR INFORMATION**
  
- D. PUBLIC COMMENT**
  
- E. ADJOURN**

**FUTURE BUDGET COMMITTEE MEETINGS**

April 12, 2018	Budget Committee Meeting
April 26, 2018	Budget Committee Meeting
May 10, 2018	Budget Committee Meeting
June 14, 2018	Budget Hearing

## Budget Committee Meeting January 11, 2018

### Budget Committee Roles and Responsibilities: *(enclosure B-1)*

Enclosed is the Oregon School Board Association's Budget Committee handbook. The book covers the basics for the roles and responsibilities of the Budget Committee. Oregon uses the budget committee process to ensure open public involvement and full disclosure of budget deliberations.

### Financial Information:

#### Financial Report: *(enclosure B-2)*

The 2017-2018 Financial report included in this packet reflects all of revenue and expenditures for 2014-2018, along with the budgeted and spent or encumbered amounts for 2017-2018. The Ending Fund Balance for 2016-2017 is \$3,310,041. The projected Ending Fund Balance (EFB) for 2017-2018 is \$4,111,500 which is an increase of \$83,200 from the December Report. The higher EFB in 2017-2018 will help since we have the same funding in 2018-2019, a result of 50/50 funding for the biennium. There are many factors that impact this projected EFB, including staffing changes, contract conditions, and items required for district operations.

#### PERS Rates:

The PERS Board's meeting on December 1<sup>st</sup> included Advisory Employer Contribution Rates for 7/1/19-6/30/21. The advised rate change is based on the December 31, 2016 actuarial valuation. The average rate increase is over 6%. The table below reflects the rate changes that have happened since 2009:

YRS	Tier 1/ Tier 2	OPSRP	Comment
7/1/09-6/30/11	20.2%	20.7%	Implemented
7/1/11-6/30/13	25.5%	24.0%	Implemented
7/1/13-6/30/15	28.3%	26.3%	Implemented
7/1/13-6/30/15	32.7%	30.7%	Initial Rate: Legislation Action
7/1/15-6/30/17	28.3%	23.6%	Implemented
7/1/17-6/30/19	32.9%	27.3%	Advisory Estimate 11/2015
7/1/17-6/30/19	33.2%	27.9%	Implemented
7/1/19-6/30/21	39.6%	34.0%	Advisory Estimate 12/2017

The potential impact of this increase to General fund for one year is \$1,300,000, all funds for one year is approx. \$1,500,000.

#### Measure 101:

If Ballot Measure 101 is repealed the impact would have to be decided by legislation. However, the impact would be approximately \$300-\$320 million in the State's General Fund taxes and assessments. The K-12 portion of the State's General Fund is approximately 39%.

#### Federal Tax Revisions:

The impact of the new Federal Tax revisions will be another factor that could impact education funding levels.

**Enrollment:** *(enclosure B-3)*

Enclosed is the student enrollment history from 2003 to 2018. Over the past 10 years the overall enrollment has changed relatively little. The difference of Enrollment verses ADMr is:

- Enrollment is the number of students present that point in time
- ADMr (Average Daily Membership rate) is calculated on the number of days attending and the amount of time. If a student attends half of the school year that would be .5 ADMr.

# Budget Committee



h a n d b o o k

for School Districts and  
Education Service Districts

# Budget Committee

h a n d b o o k



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# The Budget Committee plays an important role

Although the majority of school funding comes from state sources, local budget committees remain an important part of a district's decision-making processes in setting local budget priorities.

The budget committee process provides an ideal forum for a district's citizens to discuss priorities for maintaining good schools, programs and facilities, how to deal with state and federal requirements and how best to allocate resources.

# Oregon state law requires a budget

The state requires every district to pass an annual budget [ORS 294.338]. Oregon law outlines a procedure for preparing, presenting and administering the budget. The statute requires citizen involvement in the budget preparation and public disclosure of the budget before its final adoption by the district board of directors.

## Budget period

A district's budget must cover at least one fiscal year (July 1 through June 30). The district, however, may pass an ordinance, resolution or charter that requires preparing a two-year budget. If a district develops a two-year budget, it must certify the property tax to the county assessor for each of the fiscal years. [ORS 294.323(1)(2)]

The budgeting process includes preparation, approval and formal adoption. The final product is the district's financial plan that estimates expenditures and revenues for a fiscal year. By the final day of every fiscal year (June 30), the district's budget for the upcoming year must be finalized.

## Budget officer

Oregon law requires a district to designate a budget officer, commonly the superintendent or business manager. The budget officer, working under the direction of the superintendent, creates a draft budget document prior to the first meeting of the district's budget committee. [ORS 294.331]

## The budget committee

Every district must set up a budget committee, which is the vehicle that enables the public to participate in the budget process. [ORS 294.414]; ESDs [ORS334.240] After receiving the proposed budget from the budget officer, the committee must hold meetings to examine and possibly revise the document. The committee must then make the revised budget available for public comment. After holding the public hearing, the committee may make additional revisions and hold more public hearings before sending the budget to the district's board for final adoption.

Once the budget committee approves the proposed budget and sends it to the district board, the committee has no authority over the budget until the process begins again for the next budget cycle.

## Budget committee membership

All district board members must be members of the budget committee plus an equal number of qualified district voters who are appointed by the board. [ORS 294.414(2)] An education service district budget (ESD) committee must include the ESD board and school board members (or designees) from the districts in the ESD boundary. [ORS 334.240]

To be eligible for appointment, a school district budget committee candidate must:

- Not be an officer, employee or agent of the district [ORS 294.414(4)]
- Be a qualified voter of the district [ORS 294.414(2)]

All budget committee members have equal authority and responsibility. Members establish their own operating procedures as a committee.

Committee members may not receive compensation for serving. [ORS 294.414(3)]

If the school district or ESD board is unable to appoint qualified people to vacancies, the budget committee may proceed with a reduced number of members. For example, if a five-member board, after seeking qualified citizens, can fill only three of the five citizen positions, the budget committee can function with eight members rather than 10. A majority would then be five instead of six. [ORS 294.414(2)]

## Term of office

If the budget committee prepares one-year budgets, the board appoints the citizen members for three-year terms. The terms are staggered so that one-third of the appointed members' terms end every year. [ORS 294.414(5)]

If the budget committee prepares a biennial budget, appointed members serve four-year terms, with the terms staggered so that one-fourth of appointed members' terms end each year. [ORS 294.414(6)]

If an appointed committee member is unable to serve an entire term, the district board must appoint someone to fill the vacancy. [ORS 294.414(7)]

## Budget committee officers

At its first meeting the budget committee must elect a presiding officer from among its appointed or elected members. [ORS 294.414(9)] It may elect a vice chair, but it is not required.

## Meetings

Budget committee meetings are open to the public. A majority of committee members must be present to convene a meeting and only budget committee business may be transacted during the meeting. A majority of the committee is required to approve any motion. (A majority is one more than half the committee members.) Approval of any motion requires at least six "yes" votes with a committee of 10 members or at least eight "yes" votes with a committee of 14. [ORS 174.130, *Attorney General Opinion 38 (1978), p. 1935*]

The committee must hold at least one meeting to receive the draft budget, the superintendent's budget message and provide the public an opportunity to ask questions and comment. [ORS 294.426]

## Duties, responsibilities

Notification of the first budget committee meeting must appear in a newspaper of general circulation. Specifically, the budget officer must either (1) publish notice twice in a newspaper not more than 30 days before the meeting, or (2) publish once in the paper not more than 30 days before the meeting and publish on the district's website at least 10 days before the meeting, or (3) mail notice to the members of the public not less than 10 days from the date of the meeting. This notice must state the purpose, time and place of the meeting, where the budget document is available, and that the budget committee will deliberate at the meeting; it must also state that members of the public may ask questions and comment on the budget at a specific time or meeting. **For specific requirements on meeting notification see ORS 294.426(3-5).**

Budget committee meetings are open to the public.

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The committee hears the budget message, receives the budget document, hears patrons and announces the time and place for any subsequent meetings. **[ORS 294.426]**

Minutes of the meetings are kept and made available upon request. The committee reviews the budget as proposed and makes needed changes. Additional committee meetings, which are open to the public, must follow the procedure for public notice required for regular school board meetings. **[ORS 294.406; ORS 294.428]**

The budget committee may request information for the preparation or revision of the budget document from any district officer or employee. It may request the attendance of any employee at its meetings. Such requests by the budget committee should go through the superintendent or budget officer. **[ORS 294.428(3)]**

The budget committee does not approve new personnel, employee contracts or salary schedules. Neither does it negotiate salary contracts. The budget committee may request and review previously adopted salary schedules, negotiated contracts and other materials that have a fiscal impact on the budget document. Any deviation from this requirement could cause a liability for the district in regard to negotiated labor agreements and other contracts the district currently has in place.

By the time the budget committee receives the budget message and budget document, many hours of work have been spent developing the proposed budget. The budget officer appointed by the board coordinates these efforts with faculty, staff and other administrators.

The budget committee approves the budget document as submitted by the budget officer or as revised by the committee. The committee recommends a level of spending for the year. It also specifies the property tax amount or rate for all funds in the approved budget.

The budget committee's duties cease after it has approved a proposed budget. The district board holds a final hearing on the budget document. **[ORS 294.453]** The document presented at this hearing is the budget as recommended by the budget committee. The board may make additional adjustments after the hearing, but not before. However, there are limits to the changes permitted. In a one-year budget, if those changes increase property taxes by any amount or increase expenditures in any fund by more than 10 percent or more than \$5,000 – whichever is greater – the district must republish the budget document and hold another budget hearing. In a biennial budget, if the changes increase property taxes by an amount or increase expenditures in any fund by more than 10 percent or \$10,000 – whichever is greater – the district must republish the budget document and hold another budget hearing. **[ORS 294.456]**

The board may reconvene the budget committee at a later date if financial conditions in the district change. The board can call this meeting; however,<sup>1</sup> it is not required by law. The board must give public notice in a way similar to the notice given for the first budget committee meeting.

### Budget checklist

- First meeting:
  - Elect presiding officer (required) and vice chair (optional).
  - Establish budget committee procedural rules.
  - Receive budget message and proposed budget.
  - Establish a meeting calendar.
  - Request additional information on budget items.
  - Additional steps:
    - Make sure the budget documents are available to anyone requesting copies.
    - Provide opportunities for district patrons to ask questions and make comments about the proposed budget. This is not a strict requirement for the first meeting; it may occur at any budget committee meeting.



- Final meeting:
  - Approve budget and send it to the district board of directors.
  - Specify the tax amount or rate for each fund imposing a property tax.

The board of directors' role in the budget committee process

The school or ESD board of directors is the governing body with the ultimate responsibility for district operations. The board's duties and responsibilities encompass many topics, including, but not limited to:

- Setting operational policy
- Setting district budget goals and adopting the district's budget
- Determining staffing levels
- Negotiating employee contracts
- Appointing committee members
- With specific regard to the budget process, the board is responsible for appointing the citizen budget committee members in accordance with **ORS 294.414(2)** and adopting the district's final budget. [**ORS 294.456**]

Suggested board activities and timeline for budget process:

- Designate the budget officer.
- Appoint citizen budget committee members.
- Approve budget calendar.
- Publish required notices.
- Participate in budget committee meetings.
- Hold public hearing on budget committee approved budget.
- Provide citizens with information about the budget.
- No later than June 30, adopt budget, make appropriations, declare and categorize tax levy.
- No later than July 15, certify levy to the county assessor.
- Receive financial reports monthly during the year.
- Make any budget transfers of appropriations which may be required during the year.
- Determine if any supplemental budget is required.
- Review audit (examination of annual financial report) and auditor's comments regarding compliance with legal requirements and Generally Accepted Accounting Principles (GAAP).

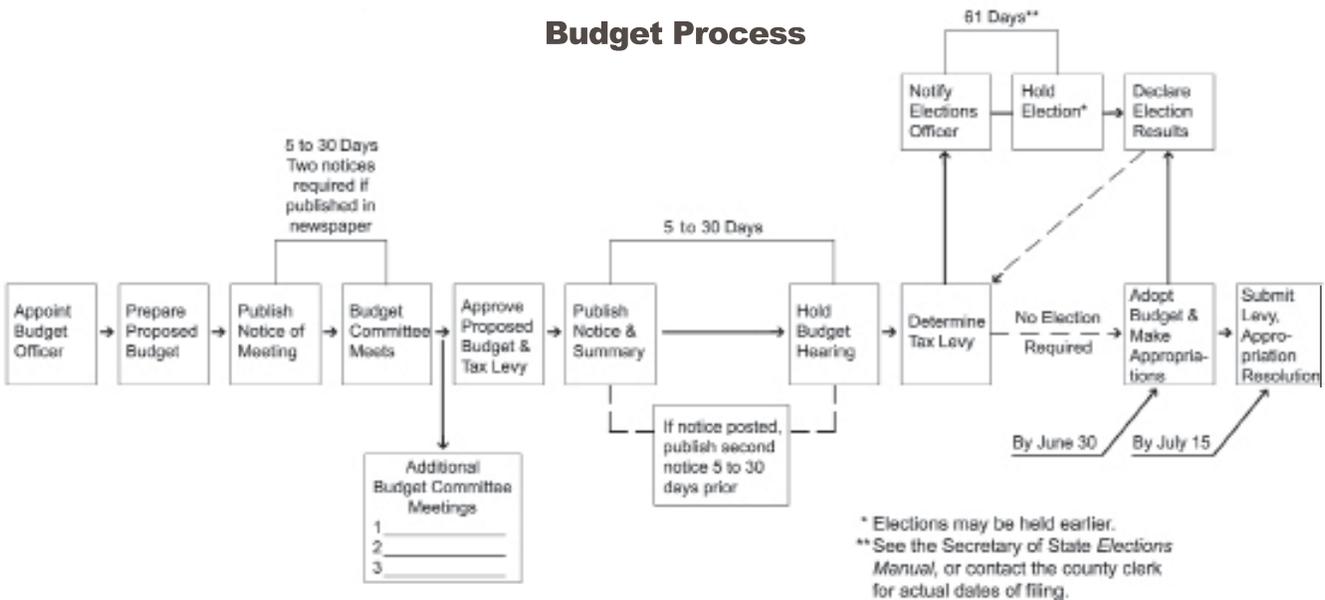


Supplemental budget

By transferring appropriations (allocating money from one fund in the budget to another fund), the district usually has enough flexibility to carry out the programs prescribed in an adopted budget. But occasionally an adopted budget gives no authority to make certain expenditures, or it does not address an instance when revenues are received for which the board had no previous knowledge. In these cases, a supplemental budget may be appropriate to authorize expenditures or spend additional revenues in a current fiscal year.

Oregon budget law does not provide for the involvement of the local budget committee in adopting supplemental budgets. The district board may adopt a supplemental budget at a regular public meeting if it gives prior notice and the expenditures in the supplemental budget are not more than 10 percent of the budget fund being adjusted. If the expenditures are higher, the board must publish the supplemental budget and hold a hearing for this supplemental budget. Public notice must go out not less than five days before the hearing, along with a summary of the changes proposed in the funds that differ by more than 10 percent from the previous budget.

**Budget Process**



# Frequently asked questions



- What is a budget committee?

*Answer:* The budget committee is a school district's or ESD's fiscal planning advisory committee. It consists of the elected board members and an equal number of qualified district voters appointed by the board.

- Who can serve on a budget committee?

*Answer:* The board may appoint any qualified voter of the district to serve on the budget committee, except school district officers, agents or employees.

- How long do members serve?

*Answer:* Most budget committee members receive appointments for three-year terms. Terms are staggered so that approximately one-third of the terms expire each year. Members may be reappointed for successive terms. If a district adopts a biennial budget, the terms are four years, with one-fourth of the terms expiring each year.

- Are budget committee members paid for their work?

*Answer:* No. Budget committee members may not receive any compensation for their work on the budget. They may be eligible, however, for travel or meal expenses resulting from meetings or other authorized committee functions.

- What is the budget committee's main function?

*Answer:* The budget committee holds a series of public meetings to review, discuss, make additions or deletions, and approve the budget that the district's budget officer proposes. After finishing its deliberations, the budget committee approves the budget and sends it to the district board of directors for final approval. The budget committee also specifies the maximum tax rate or amount for any fund imposing a property tax levy.

- May the budget committee meet and discuss the budget before the first meeting for which public notice is published?

*Answer:* No. If the district releases the proposed budget before the first budget committee meeting, that document is for use by individual budget committee members. The committee should not get together in person, by telephone or via e-mail before the first public meeting to discuss or deliberate on the proposed budget. Any deliberation on the proposed budget must take place at a properly advertised public meeting.

- What sorts of things may the budget committee discuss before the first meeting for which it issues public notice?

*Answer:* The committee may engage in the following activities before the first public meeting:

- Receive training on the budget committee process, calendar, expectations for committee members, etc.
- Discuss committee members' preferences for ground rules, rules of order, conduct of meetings, method of voting / reaching consensus, etc.
- Receive orientation on the district and its various departments or programs and staffing, and on the activities or services that each provides.
- Receive orientation on the budget document, the fund structure and the types of activities or programs and expenditures made from each fund in the budget.
- Discuss the current year budget or prior year budgets.

- What topics must the budget committee *not* discuss before the first meeting?

*Answer:* The budget committee must *not* discuss any of the following matters before the first meeting for which proper public notice occurs:

- Specific estimates of revenue, expenditures or appropriation amounts associated with any fund, object classification or line item, resource or requirement
- The question of whether to fund specific programs or expenditures
- The question of whether to impose any specific tax levy, or the amount of any levy

- What happens at the first budget committee meeting?

*Answer:* The budget committee elects officers, receives the budget message, gives citizens an opportunity to comment on the budget, sets dates for future meetings and adopts rules of order. These rules should establish an operating procedure for the review process. The committee may adopt Robert’s Rules of Order or establish its own rules.

- What is the budget message?

*Answer:* The budget message explains the budget. It gives the budget committee and the public information that will help them understand the proposed budget. The law says the budget message must contain a brief description of the financial policies reflected in the proposed budget and explain the important features of the budget.

The budget message must also explain significant changes from last year’s budget in revenues or appropriations and explain any major changes in financial policies.

The budget message must explain changes from last year’s budget.

- Who prepares the budget message? Who reads it?

*Answer:* The budget message is prepared by or under the direction of the superintendent. It must be in writing so it can become part of the budget committee’s records. The superintendent delivers the budget message to the committee at its first meeting.

- What other information is available to the budget committee?

*Answer:* The budget committee may request and receive from any district officer or employee any information it requires during consideration of the proposed budget. The budget committee may also require staff members to attend budget committee meetings. Such requests by the budget committee should be made through the superintendent.

- Who are the budget committee officers?

*Answer:* The law requires only one actual position—the presiding officer. The presiding officer’s duties are to chair budget committee meetings. However, the budget committee may elect a vice chair to conduct meetings in the presiding officer’s absence.

- What happens at subsequent budget meetings?

*Answer:* Generally, the second meeting and other subsequent meetings take place at least one week after the first meeting. This practice allows members to review the proposed budget document. Committee members may arrange with the superintendent or budget officer to visit schools during this week, ask about specific budget items, request more information or indicate areas of interest the committee should discuss at future meetings. In later meetings, the entire budget receives a thorough review, fund-by-fund and section-by-section.

The committee must take steps to keep accurate minutes of each meeting and approve them at the beginning of the next meeting. The minutes are the official

record of these meetings. Because state law mandates the budget process, districts need to document that their proceedings comply with the law. The official minutes serve this purpose.

- How many meetings must the budget committee hold?

*Answer:* The number of meetings may vary from year to year. Some district budget committees meet only once. In other school districts, budget committees may need to meet several times. Many varying factors influence how often budget committees meet (e.g., the degree of detail in the budget documents, size of the district, number of separate funds, presentation of the budget and the personalities of committee members).

- May budget committee members ask questions of the superintendent and budget officer between meetings?

*Answer:* Yes. Saving questions for “off-line” is often helpful and courteous to other budget committee members, especially when the formal meeting agenda is full. Checking with the superintendent or budget officer between meetings lets members explore budget items of interest in greater detail. Such questioning also helps the superintendent or budget officer by indicating specific concerns that may be of interest to the entire budget committee.

- May I consult with other budget committee members about details in the budget other than at budget committee meetings?

*Answer:* This is a tricky question. The answer is “yes,” if a majority of committee members is *not* present. If a quorum is on hand for such a discussion, however, the meeting violates Oregon’s public meetings law. Budget committee discussions must take place in a public meeting. Oregon uses the budget committee process to ensure open public involvement and full disclosure of budget deliberations. Circumventing the budget law puts the district and its property tax levy at risk. Remember, all deliberations of the budget committee must be held at a public budget meeting.

- What questions should a budget committee ask about a district’s revenue sources?

*Answer:* The following questions about revenue are critical to the committee’s deliberations:

- *Are expenditure forecasts expected to be within the district’s appropriations?* Budget law requires districts to stay within their appropriations or transfer appropriations prior to making any “over-expenditure.” [ORS 294.450]
- *Are we outspending our current year revenue?* To establish a stable financial plan, districts should not outspend their revenue. If this becomes necessary, however, expenditures should occur as a planned process that recognizes use of reserves is a one-time source of funding.

- Does the budget committee have any other duties?

*Answer:* At the final meeting, the committee approves the budget and establishes the tax levy. Its work is now finished. Frequently, budget committee members offer to help the board and administration in any public meetings or appearances concerning the budget. The administration and the board of directors may also consult the budget committee if financial conditions change.

- After the budget committee approves the budget and recommends it to the board of directors, what action does the board take?

*Answer:* The board of directors must publish a financial summary of the budget that the budget committee developed. The board publishes the first notice of the budget hearing with the financial summary. At the public hearing the board hears citizens’ input on the budget that the budget committee approved. Following the hearing, and no later than June 30, the board must adopt the final

To establish a stable financial plan, districts should not outspend their revenue.

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budget, make appropriations, certify the property tax levy rate or amount to the county assessor and categorize the levy.

- When do budget committee members get a copy of the budget?

*Answer:* The budget officer distributes copies of the proposed budget at the first budget committee meeting, when the superintendent presents the budget message. Advanced copies of the budget may go to budget committee members by mail.

- What if the budget committee doesn't agree with the board's changes to the budget?

*Answer:* The board of directors has the right to make changes to the budget that the committee submits. In a one-year budget, however, the amount of the estimated expenditure for each fund may not increase more than 10 percent or \$5,000 (whichever is greater), and the total property tax to be levied may not exceed the amount of the rate shown in the budget (as approved by the budget committee and published with the notice of the budget hearing) unless the district republishes a summary of the revised budget and holds another public hearing. In a biennial budget, if the changes increase property taxes by an amount or increase expenditures in any fund by more than 10 percent or \$10,000 (whichever is greater), the district must republish the budget document and hold another budget hearing.

Budget committee members are free to attend that hearing and voice their opinions of changes made by the board.

- What other information is available to the budget committee?

*Answer:* The budget committee may request any information required during consideration of the proposed budget. A majority of the committee must authorize reports that require time or expense to prepare. Individual members do not have authority to ask staff to prepare documents that have not previously been published. The budget committee may also require attendance of staff members at budget committee meetings.

- May the budget committee establish or delete educational programs or services?

*Answer:* The budget committee's role is not to establish or eliminate specific educational programs or services directly. State standards and the board of directors' budget parameters give the budget officer and administrative staff general guidelines for budget development. The budget officer then prepares a budget that meets state requirements and the board's parameters. It is this proposed budget which the budget committee considers during the meeting. It is possible that the tax levy rate the budget committee sets increases or decreases the district's resources, which may reduce programs or provide funding for additional programs. Public participation at budget committee meetings may influence decisions in either direction.

- What is a supplemental budget?

*Answer:* School districts or ESDs may find it necessary to prepare a supplemental budget. Supplemental budgets are authorized under these circumstances:

- An occurrence, condition or need arises which was not known at the time the budget was adopted.
- Additional funds are made available after the budget was adopted.
- The board wishes to use insurance proceeds for purposes other than replacing buildings or equipment that were involuntarily destroyed.

The procedures for supplemental budgets are the same as those required for the annual budget. These procedures include publishing a notice five to 30 days prior to the board meeting and board approval of the supplemental budget.



- Where can I find the law that governs the creation and operation of the budget committees?

*Answer:* The budget committee is a requirement of Oregon’s Local Budget Law. This law appears in the Oregon Revised Statutes (ORS), beginning at **ORS 294.414 for School Districts; ORS 334.240 for ESDs.**

### Suggested budget committee policy

District boards must establish budget committees in accordance with the provisions of **ORS 294.414**, and **ORS 334.240 for ESDs.**

The budget committee must consist of all board members and an equal number of members who are qualified district voters appointed by the board. If no qualified voters are willing to serve, the board of directors serves as the budget committee. District officers, agents or employees of the district may not serve as members of the budget committee.

Most appointed budget committee members serve three-year terms. The terms are staggered so that one-third of the terms are appointed each year. If the district adopts a biennial budget, the terms are four years, with one-fourth of the terms expiring each year.

If any appointed member is unable to serve the term for which he/she was appointed, the board must fill the vacancy by appointment for the remainder of the unexpired term. [**ORS 294.336**]

## SAMPLE LETTER TO PROSPECTIVE BUDGET COMMITTEE APPOINTEES

Dear \_\_\_\_\_:

Thank you for your interest in serving on the \_\_\_\_\_ District/  
ESD budget committee. To help us make a careful and objective decision, please complete the enclosed candidate information sheet.

The budget committee meetings take place approximately every week during the months of \_\_\_\_\_ and \_\_\_\_\_.

If you have questions about how much time you must commit to service on the budget committee, please contact me or any board member.

Please return this candidate information sheet by \_\_\_\_\_. The board will arrange for personal interviews with all candidates before making a final decision on \_\_\_\_\_.

Your interest is appreciated.

Sincerely,

Board Chair

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Suggested procedure

When a vacancy occurs on the budget committee, utilize the following procedure:

- The board declares the budget committee position open.
- Issue notice of a vacancy, with the following information:
  - The position number
  - Deadline for receiving applications
  - Person whom applicants should contact, e.g., superintendent
  - Qualifications for holding office
  - Term of appointment
  - Date appointment will occur

The board chair should send a letter to everyone who submits his or her name for consideration. The letter must provide general information about the budget committee. A candidate information sheet also will be sent. The candidate information sheet will be included in the board packet when the selection is made. (See example below)

Interviews will be held with prospective appointees and appointment will be made at a regular or special board meeting.

**SAMPLE INFORMATION SHEET FOR BUDGET COMMITTEE CANDIDATE**

Please fill out and return by \_\_\_\_\_ to the school district/ESD administrative office, (address).

Last Name	First Name	Initial	Date
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Business address \_\_\_\_\_

Business telephone \_\_\_\_\_

Home address \_\_\_\_\_

Home telephone \_\_\_\_\_

Occupation \_\_\_\_\_

Number of years in district/ESD region \_\_\_\_\_

Schools attended \_\_\_\_\_

Do you have children in the school district or ESD region? \_\_\_\_\_

Which schools? \_\_\_\_\_

Have you worked on any school or ESD committees? \_\_\_\_\_

If so, which committees? \_\_\_\_\_

Precinct where you are registered to vote \_\_\_\_\_

Other community or business activities \_\_\_\_\_

What qualifications do you have that will help you to be a member of the budget committee? \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**Adopted budget:** The financial plan adopted by the district board of directors. The adopted budget forms a basis for appropriations.

**Appropriation:** An authorization for spending specific amounts of money for specific purposes during specific periods of time, based on an adopted budget, and presented in a resolution or ordinance adopted by the district board.

**Assessed value:** The taxable value of real or personal property.

**Associated payroll costs:** Amounts of money the district pays on behalf of its employees. These amounts are not part of “gross salary,” but are in addition to it. While not paid directly to employees, such payments are still part of the cost of salaries and benefits. The following are examples of associated payroll costs:

- Group health or life insurance
- Contributions to Public Employees Retirement System
- Social security (FICA)
- Workers’ compensation
- Unemployment insurance

**Biennial budget:** A budget adopted for a 24-month period beginning July 1 and ending June 30 of the next two succeeding calendar years.

**Budget:** A written report showing the district’s comprehensive financial plan for one fiscal year. Districts have the option of budgeting for a two-year period. These budgets must show actual revenues and expenditures for each of the past two budget periods. They also provide estimates for the current and upcoming budget periods. Budgets must include a balanced statement of actual revenues and expenditures during each of the past two years, estimated revenues and expenditures for the current and upcoming years.

**Budget committee:** The school district’s or ESD’s fiscal planning body, consisting of the board of directors and an equal number of qualified voters from the district.

**Budget message:** The written explanation of the budget and district’s financial priorities (usually prepared by the superintendent).

**Budget officer:** The board’s appointee who assembles budget material and prepares the proposed budget.

**Capital outlay:** Money spent on items that generally have a useful life of one or more years (e.g., machinery, land, furniture, equipment or buildings).

**Contingency :** Money allocated for use in cases of emergency or to cover unforeseen expenditures. Boards must take action to approve expenditures of these funds in specific budget areas.

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

**Fiscal year:** The 12-month period that begins on July 1 and ends on the following June 30.

**Fund:** A division in a budget that segregates independent fiscal and accounting requirements; an entity within a district’s financial plan designated to carry on specific activities or to reach certain objectives.

**Permanent tax rate:** A district’s property tax rate limit for operating purposes.

# Glossary



## OREGON SCHOOL BOARDS ASSOCIATION

**Program:** A group of related activities that accomplish a major service or function for which the district board is responsible.

**Proposed budget:** The financial and operating plan prepared by the budget officer and submitted to the public and budget committee for review.

**Reserve Fund:** A fund established to accumulate money from one fiscal year to the next for a specific purpose.

**Resolution:** A written motion for enactment by a board or committee, which contains background and the reasons behind the action of the body.

**Resources:** The estimated fund balances on hand at the beginning of the budget period, plus all anticipated revenues.

**Revenues:** Monies received or anticipated by a district board from taxes or non-tax sources.

**State School Fund:** The major appropriation of state funding for public elementary and secondary schools. This fund consists of state money appropriated for distribution to school districts and ESDs according to a formula adopted by the legislature.

**Supplemental budget:** A budget the board of directors prepares to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

**Tax levy:** The amount of property taxes required to pay general obligation bonded indebtedness or, for certain taxing districts, the amount of a local option tax voters approve for a specific purpose.

**Transfers:** Amounts distributed from one fund to finance activities in another fund, shown as an expenditure in the originating fund and revenue in the receiving fund.

**Unappropriated ending fund balance:** Amount set aside in the budget to be used as cash carryover to the next year's budget. This balance provides the local government with needed cash flow until other money is received. This amount cannot be transferred by resolution or used through a supplemental budget during the fiscal year in which it is budgeted.

For more information about the budget process, visit OSBA's website and see "Resources, Budget and Finance," or go to: [http://www.osba.org/Resources/Article/Budget\\_and\\_Finance/Budget\\_committee\\_process.aspx](http://www.osba.org/Resources/Article/Budget_and_Finance/Budget_committee_process.aspx)

Or contact:

Oregon School Boards Association  
P.O. Box 1068, Salem, OR 97308-1068  
1201 Court St. NE, Suite 400, Salem, OR 97301-4188  
503-588-2800 or 800-578-6722  
[www.osba.org](http://www.osba.org)

You may also direct questions on the budget committee process to:

Oregon Department of Revenue  
Assessment and Taxation  
Standards Section  
P.O. Box 14380  
Salem, OR 97309-5075  
Phone: (503) 945-8293  
Fax (503) 945-873

A supplemental budget cannot be used to increase a tax levy.

# Budget Committee h a n d b o o k

The *Budget Committee Handbook* is available to all school district and education service district board chairs, superintendents and business officials.

You can access publications online at [www.osba.org](http://www.osba.org). Click on My OSBA/Member Resources.

For information about this publication and the full range of OSBA services, contact:

Oregon School Boards Association

PO Box 1068, Salem, OR 97308

(503) 588-2800 or 1-800-578-OSBA

[www.osba.org](http://www.osba.org)



## 2017-2018 General Fund Summary Report

	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Budget	1-3-18 YTD & Enc	1-3-18 Balance	17/18 Project 12/7/2017
<b>General Fund - Revenue</b>							
SSF Formula	34,926,096	36,112,627	37,261,330	37,574,000	25,539,447	12,034,553	38,799,000
SSF Adjustment	48,134	(330,463)	261,223	-	-	-	(50,000)
Interest	62,596	91,245	156,492	70,000	69,990	10	175,000
Third Party Billing	25,179	45,178	102,447	80,000	71,545	8,455	110,000
TMR	154,930	149,514	208,252	175,000	104,839	70,161	209,000
JROTC	64,220	66,034	73,726	65,000	28,758	36,242	69,900
Other	379,017	297,128	299,398	420,000	144,019	275,981	292,500
Interfund Transfer	60,000	60,000	60,000	645,000	30,828	614,172	60,000
BFB	3,162,455	3,932,387	3,024,733	3,100,000	3,310,041	(210,041)	3,310,000
<b>Total</b>	<b>38,882,628</b>	<b>40,423,650</b>	<b>41,447,600</b>	<b>42,129,000</b>	<b>29,299,468</b>	<b>12,829,532</b>	<b>42,975,400</b>
	=====	=====	=====	=====	=====	=====	=====
<b>General Fund - Expenses</b>							
Salaries	16,263,399	17,884,343	18,826,313	19,519,650	18,250,149	19,519,650	19,127,500
Benefits	10,020,660	10,645,144	10,952,659	13,242,597	11,480,833	13,242,597	11,959,300
P. Services	5,112,768	5,027,111	4,332,849	4,819,956	2,102,920	4,819,956	4,564,500
Supplies	1,477,643	1,380,753	1,337,164	1,652,163	945,864	1,652,163	1,428,000
Capital Outlay	6,779	20,047	65,034	52,900	22,274	52,900	65,000
Other Objects	308,993	286,294	442,882	421,734	281,526	421,734	384,600
Transfers	1,760,000	2,155,225	2,180,656	1,335,000	1,335,000	1,335,000	1,335,000
Contingency	-	-	-	1,085,000	-	1,085,000	-
<b>Total</b>	<b>34,950,241</b>	<b>37,398,917</b>	<b>38,137,559</b>	<b>42,129,000</b>	<b>34,418,566</b>	<b>42,129,000</b>	<b>38,863,900</b>
	=====	=====	=====	=====	=====	=====	=====
					<i>Projected Ending Fund Balance</i>		4,111,500

## 2017-2018 General Fund Revenue Report

	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Budget	1-3-18 YTD	1-3-18 Balance	17/18 Project 1/4/2018
SSF Formula							
Taxes	8,234,812	8,533,160	9,048,901	8,750,000	8,819,359	(69,359)	9,200,000
Federal Forest Fees	264,679	205,708	23,160	150,000	-	150,000	-
Common School	409,884	492,013	502,314	500,000	-	500,000	514,000
State Timber	405,152	181,382	137,286	150,000	-	150,000	150,000
School Support Fund	25,578,283	26,623,971	27,420,195	28,024,000	16,720,088	11,303,912	28,935,000
Adjustments to SSF Payments							
Adj for Prior Year payments	-	-	-	-	-	-	(50,000)
Adj for HC Disability Grant	33,286	76,394	129,474	-	-	-	-
Adj for 11/12 payment	-	-	-	-	-	-	-
Adj for 12/13 payment	-	-	-	-	-	-	-
Adj for 13/14 payment	48,134	-	-	-	-	-	-
Adj for 14/15 payment	-	(330,463)	-	-	-	-	-
Adj for 15/16 payment	-	-	261,223	-	-	-	-
Total SSF Formula	34,974,231	35,782,164	37,522,552	37,574,000	25,539,447	12,034,553	38,749,000
Interest of Investments	62,596	91,245	156,492	70,000	69,990	10	175,000
Third Party billing - Medicaid	25,179	45,178	102,447	80,000	71,545	8,455	110,000
TMR	154,930	149,514	208,252	175,000	104,839	70,161	209,000
JROTC reimbursement	64,220	66,034	73,726	65,000	28,758	36,242	69,900
Other							
Rental Fees	27,828	10,474	9,114	10,000	3,373	6,628	9,800
Fees Charged to Grants	-	800	-	30,000	-	30,000	-
Miscellaneous	282,468	202,944	213,437	300,000	72,640	227,360	214,700
E-Rate reimbursement	68,721	82,910	76,847	80,000	68,007	11,993	68,000
Interfund Transfer - Athletics	60,000	60,000	60,000	645,000	30,828	614,172	60,000
Beginning Fund Balance	3,162,455	3,932,387	3,024,733	3,100,000	3,310,041	(210,041)	3,310,000
<b>Total</b>	<b>38,882,628</b>	<b>40,423,650</b>	<b>41,447,600</b>	<b>42,129,000</b>	<b>29,299,468</b>	<b>12,829,532</b>	<b>42,975,400</b>

## 2017-2018 General Fund Expenditure Report

Obj	Description	1/4/2018							
		14/15 Actual	15/16 Actual	16/17 Actual	17/18 Budget	1-3-18 YTD	1-3-18 Encumb	1-3-18 Balance	17/18 Project
111	Certified salaries	9,311,147	10,161,648	10,831,007	11,132,090	3,716,786	7,119,348	295,956	10,923,000
112	Classified salaries	4,164,521	4,545,055	4,757,666	5,127,319	1,994,928	3,004,672	127,719	5,004,000
113	Administrative salaries	1,464,907	1,648,330	1,614,127	1,513,354	779,321	785,603	(51,570)	1,565,000
114	Managerial - classified	94,714	178,755	187,797	187,797	93,899	93,899	-	188,000
116	Retirement stipends	76,123	51,134	35,621	27,364	11,374	6,038	9,952	17,500
118	Retirement Support Program	-	-	-	-	-	-	-	-
119	Confidential salaries	125,785	84,504	131,698	150,061	73,031	73,031	4,000	168,000
121	Certified subs	373,350	432,293	446,157	438,935	113,502	-	325,433	414,000
122	Classified subs	148,818	155,004	150,074	166,100	51,803	-	114,297	150,000
123	Temp certified	62,030	73,949	133,971	83,000	59,485	-	23,515	120,000
124	Temp classified	982	-	-	500	6,698	-	(6,198)	16,000
127	Student helpers salaries	11,768	7,895	6,544	7,000	13,720	-	(6,720)	20,000
132	Compensation time	23,861	25,767	37,764	34,600	6,612	-	27,988	41,000
133	Extra duty	254,381	324,897	286,017	422,268	123,625	43,919	254,725	295,000
134	Classified extra hrs	142,975	185,048	192,566	207,662	71,149	-	136,513	185,000
135	Vacation Payoff	4,377	6,938	12,246	16,200	6,437	-	9,763	19,000
136	Mentor teacher pay	990	609	-	-	449	-	(449)	-
137	Personal Leave Payout	75	-	-	-	-	-	-	-
138	Department Head Extra Duty	2,159	1,613	1,556	4,000	319	-	3,681	1,000
142	Taxable Meal Reimbursement	436	903	1,503	1,400	504	-	896	1,000
	<b>Total Salaries</b>	<b>16,263,399</b>	<b>17,884,343</b>	<b>18,826,313</b>	<b>19,519,650</b>	<b>7,123,640</b>	<b>11,126,508</b>	<b>1,269,501</b>	<b>19,127,500</b>
								-	
210	PERS	3,976,407	4,187,401	4,442,519	5,744,620	1,927,472	3,015,411	801,737	5,095,500
220	Social Security	1,207,537	1,328,140	1,385,595	1,497,051	525,353	808,348	163,350	1,400,800
231	Worker's Comp	136,822	173,370	196,943	232,028	94,861	124,042	13,125	225,000
241	Employee Ins - Admin	177,948	212,862	208,912	232,321	103,434	106,345	22,542	210,000
242	Employee Ins - Certified	2,307,416	2,328,554	2,370,817	2,779,702	855,965	1,645,744	277,993	2,563,000
243	Employee Ins - Classified	1,874,827	2,137,321	2,102,847	2,516,049	821,191	1,311,407	383,452	2,223,000
244	Employee Ins - Other	20,700	7,731	27,124	38,826	17,547	17,920	3,359	42,000
245	Employee Ins - Retired	276,090	228,774	195,821	190,000	93,794	-	96,206	188,000
247	TSA	42,912	40,991	22,082	12,000	6,000	6,000	-	12,000
	<b>Total Benefits</b>	<b>10,020,660</b>	<b>10,645,144</b>	<b>10,952,659</b>	<b>13,242,597</b>	<b>4,445,617</b>	<b>7,035,216</b>	<b>1,761,764</b>	<b>11,959,300</b>

## 2017-2018 General Fund Expenditure Report

1/4/2018

Obj	Description	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Budget	1-3-18 YTD	1-3-18 Encumb	1-3-18 Balance	17/18 Project
311	Instructional Services	152,856	157,581	110,051	164,000	23,606	30,000	110,394	110,000
312	Instr Prog Improve Service	43,468	36,748	39,424	52,000	39,846	-	12,154	58,000
319	Other Instr-Prof-Tech SVCS	21,870	9,745	23,110	15,000	966	-	14,034	13,000
322	Repairs & Maintenance	163,270	168,482	173,295	146,050	44,767	31,687	69,596	155,000
323	Radio Service	-	7,767	38,310	10,900	4,471	3,530	2,900	7,000
324	Rentals	135,308	104,777	102,560	132,975	47,995	28,614	56,366	105,000
325	Electricity	467,896	473,758	466,093	518,000	215,703	-	302,297	469,000
326	Fuel	177,759	187,899	223,740	231,500	53,215	-	178,285	224,000
327	Water & Sewer	139,255	121,239	150,725	156,800	63,849	-	92,951	137,000
328	Garbage	86,324	96,811	95,095	99,700	32,845	-	66,855	97,000
329	Other Property Services	13,001	19,246	34,726	20,000	7,585	6,984	5,431	22,300
330	Reimb. Student Transportation	6,950	-	1,589	5,200	-	-	5,200	5,000
340	Travel	114,592	140,225	178,985	177,976	57,461	475	120,040	153,000
343	Travel - Student - Out of Dist.	-	-	2,916	8,255	2,084	463	5,709	5,000
346	Meals/Transportation	104	48	99	200	-	-	200	200
348	Staff Tuition	49,577	44,768	71,830	55,000	60,849	450	(6,299)	75,000
351	Telephone	82,642	70,529	39,486	80,200	23,682	4,347	52,171	83,000
353	Postage	23,607	21,909	14,712	26,650	9,185	-	17,465	24,000
354	Advertising	4,416	3,551	1,087	4,300	437	-	3,863	3,000
355	Printing & Binding	68,861	48,223	51,996	46,050	7,685	-	38,365	32,000
360	Charter School Payments	2,064,403	1,961,788	1,866,943	2,005,000	1,060,258	-	944,742	2,100,000
371	Tuitions Payments to Other Dist.	40,570	29,701	29,536	85,000	-	-	85,000	-
373	Tuition Pay Private School	-	-	-	5,000	-	-	5,000	-
374	Other Tuition	605,954	625,503	162,192	203,000	120	45,603	157,277	180,000
381	Audit Services	27,650	25,150	27,700	30,000	-	350	29,650	30,000
382	Legal Services	2,028	5,288	11,261	35,000	14,338	8,432	12,230	50,000
384	Negotiation Services	5,934	13,784	8,590	15,000	-	-	15,000	9,000
386	Data Processing SVCS	59,787	76,794	75,380	89,500	38,462	120	50,918	77,000
388	Election Services	4,565	-	1,573	-	-	-	-	-
389	Other Non_instr Pro/Tech	515,889	539,114	292,488	358,100	95,187	6,165	256,748	300,000
391	Physical Exams - Drivers	2,380	3,168	4,193	3,700	1,065	2,835	(200)	4,000
392	Drug Tests Drivers	1,110	635	1,255	3,000	220	1,780	1,000	1,000
393	Child Care Services	22,000	22,000	22,000	25,000	5,337	11,078	8,585	25,000
394	Sub calling service	5,559	7,489	6,464	8,000	6,764	-	1,236	7,000
396	Criminal History checks	2,546	2,928	3,179	2,900	2,006	81	813	3,000
398	Fingerprinting	639	462	266	1,000	(59)	-	1,059	1,000
	<b>Total P. Services</b>	<b>5,112,768</b>	<b>5,027,111</b>	<b>4,332,849</b>	<b>4,819,956</b>	<b>1,919,929</b>	<b>182,991</b>	<b>2,717,036</b>	<b>4,564,500</b>

## 2017-2018 General Fund Expenditure Report

Obj	Description	14/15	15/16	16/17	17/18	1-3-18	1-3-18	1-3-18	1/4/2018
		Actual	Actual	Actual	Budget	YTD	Encumb	Balance	Project
406	Gas Oil & Lubricants	152,805	103,868	115,426	193,700	53,047	116,130	24,523	124,000
410	Supplies & Materials	457,671	419,096	486,014	555,341	263,644	30,280	261,417	486,000
413	Vehicle repair parts	50,201	48,980	44,746	55,500	21,570	21,682	12,248	48,000
414	Transportation operations	5,674	6,060	8,776	6,000	4,259	1,727	14	9,000
420	Textbooks	240,685	131,379	83,687	193,800	39,967	1,490	152,343	84,000
430	Library Books	9,934	8,588	5,880	12,794	2,521	-	10,273	8,000
440	Periodicals	6,012	1,937	5,354	3,640	4,299	-	(659)	4,000
460	Equipment under 5K	125,632	212,514	184,119	205,618	96,742	10,622	98,254	213,000
470	Computer software	173,513	195,888	181,289	229,850	174,062	-	55,788	196,000
480	Computer hardware	255,516	252,444	221,873	195,920	99,675	4,148	92,097	256,000
	<b>Total Supplies &amp; Materials</b>	<b>1,477,643</b>	<b>1,380,753</b>	<b>1,337,164</b>	<b>1,652,163</b>	<b>759,785</b>	<b>186,079</b>	<b>706,299</b>	<b>1,428,000</b>
540	Equipment	6,779	20,047	65,034	52,900	20,278	1,996	30,626	65,000
	<b>Total Capital Outlay</b>	<b>6,779</b>	<b>20,047</b>	<b>65,034</b>	<b>52,900</b>	<b>20,278</b>	<b>1,996</b>	<b>30,626</b>	<b>65,000</b>
621	Regular Interest	-	-	-	500	-	-	500	-
640	Dues & Fees	92,488	67,655	178,632	172,034	42,217	4,530	125,287	144,500
650	Insurance & Judgments	216,456	218,639	230,250	249,000	234,779	-	14,221	240,000
670	Taxes & Licenses	49	-	-	200	-	-	200	100
	<b>Total Other Objects</b>	<b>308,993</b>	<b>286,294</b>	<b>442,882</b>	<b>421,734</b>	<b>276,996</b>	<b>4,530</b>	<b>140,208</b>	<b>384,600</b>
707	Transfer - Vocational House Fund	-	-	-	80,000	80,000	-	-	80,000
710	Transfer - Technology	175,000	200,000	225,000	-	-	-	-	-
711	Transfer - Classroom Furniture	50,000	50,000	25,000	-	-	-	-	-
712	Transfer - Textbook Adoption	350,000	350,000	300,000	50,000	50,000	-	-	50,000
713	Transfer - Capital Improvement	225,000	250,000	250,000	250,000	250,000	-	-	250,000
714	Transfer - Track and Turf Fund	110,000	110,000	10,000	10,000	10,000	-	-	10,000
715	Transfer - Athletic Fund	365,000	365,000	405,000	415,000	415,000	-	-	415,000
716	Transfer - Bus Replacement	250,000	250,000	250,000	250,000	250,000	-	-	250,000
717	Transfer - Unemploy Ins	25,000	15,000	25,000	95,000	95,000	-	-	95,000
718	PERS Reserve	150,000	500,000	500,000	-	-	-	-	-
719	Transfer - Food Service	50,000	65,225	90,656	50,000	50,000	-	-	50,000
730	Transfer - Debt Service	-	-	100,000	135,000	135,000	-	-	135,000
731	Transfer - Academic Achievemer	10,000	-	-	-	-	-	-	-
	<b>Total Transfers</b>	<b>1,760,000</b>	<b>2,155,225</b>	<b>2,180,656</b>	<b>1,335,000</b>	<b>1,335,000</b>	<b>-</b>	<b>-</b>	<b>1,335,000</b>
810	Reserve/Contingency	-	-	-	1,085,000	-	-	1,085,000	-
	<b>Grand Total</b>	<b>34,950,241</b>	<b>37,398,917</b>	<b>38,137,559</b>	<b>42,129,000</b>	<b>15,881,246</b>	<b>18,537,320</b>	<b>7,710,434</b>	<b>38,863,900</b>

## 2017-2018 All Funds Summary Report

### All Funds

Fund	Description	14/15	15/16	16/17	16/17	17/18	1-3-18	1-3-18	1-3-18	1/4/2018	
		Actual	Actual	Actual	EFB	Adopted Budget	Y-T-D	Encumb	Balance	Proj. Actual	Proj. EFB
100	General Fund	34,950,241	37,398,917	38,137,559	3,310,041	42,129,000	15,881,246	18,537,320	7,710,434	38,863,900	4,111,500
200	Grant Funds	2,591,884	2,353,551	2,861,683	2,002	5,200,500	1,094,681	1,267,801	2,838,018	2,862,000	2,000
205	Senate Bill 1149	185,000	-	-	170,452	245,000	-	-	245,000	-	264,000
212	Academic Achievement	-	-	-	18,650	28,650	-	-	28,650	5,000	13,600
230	Bus Replacement	100,735	-	633,327	175,006	425,000	219,312	-	205,688	219,000	208,000
232	Classroom Furniture	50,000	40,792	24,777	9,431	11,500	10,055	-	1,445	9,431	-
240	Textbook Adoption	18,550	759,564	112,367	192,207	280,000	13,902	-	266,098	50,000	178,000
272	Capital Improvments	284,536	156,950	152,300	190,750	420,000	45,789	26,209	348,002	175,000	224,000
274	Technology	124,500	495	397,112	345,261	675,000	103,510	9,445	562,045	435,000	50,000
277	Track and Turf Replacement	100,000	100,000	-	98,954	139,000	-	-	139,000	-	100,000
279	Student Activity	590,053	632,780	731,692	494,132	1,120,000	283,276	36,540	800,184	750,000	500,000
286	High School Athletics	445,055	453,152	547,517	72,194	607,000	276,101	96,849	234,049	567,000	40,000
292	CTE Local Fund	-	-	-	-	-	114,831	196,302	(311,132)	350,000	-
296	Nutrition Services	1,596,163	1,615,906	1,710,052	454,889	2,050,007	703,210	710,201	636,596	1,800,000	450,000
299	PERS Reserve	-	-	-	1,150,000	1,150,000	-	-	1,150,000	-	1,150,000
300	Debt Service	3,442,481	3,528,481	3,618,481	146,778	3,710,582	970,291	-	2,740,291	3,710,000	90,000
311	2011 Non-Bonded Debt	223,547	223,547	223,547	41,306	315,000	97,214	-	217,787	223,500	45,000
530	Vocational House Fund	-	-	60,415	19,585	200,000	11,290	5,412	183,298	100,000	-
601	Unemployment	37,539	10,646	46,123	74,507	175,000	6,128	350	168,522	50,000	125,000
<b>Grand Total</b>		<b>44,740,285</b>	<b>47,274,779</b>	<b>49,256,952</b>	<b>6,966,145</b>	<b>58,881,239</b>	<b>19,830,836</b>	<b>20,886,429</b>	<b>18,163,974</b>	<b>50,169,831</b>	<b>7,551,100</b>
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**Lebanon Community School District 9**  
**485 S. 5th Street, Lebanon, OR 97355**

**Enrollment History**

	<b>03/04</b>	<b>04/05</b>	<b>05/06</b>	<b>06/07</b>	<b>07/08</b>	<b>08/09</b>	<b>09/10</b>	<b>10/11</b>	<b>11/12</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>
	<b>Dec.</b>	<b>Dec.</b>	<b>Dec.</b>	<b>Dec.</b>	<b>Oct.</b>	<b>Proj.</b>										
K	347	312	339	307	352	333	336	281	371	349	321	333	277	320	327	325
1	350	371	361	363	334	352	317	331	297	370	359	326	326	283	323	325
2	375	332	361	325	355	354	368	325	329	308	353	355	318	314	288	315
3	328	354	312	359	355	352	326	357	322	327	304	352	345	333	319	288
4	317	320	364	296	362	377	346	327	366	327	319	292	356	359	342	316
5	341	311	302	338	290	336	345	342	322	353	315	321	280	357	364	342
6	335	337	314	299	325	272	372	343	338	327	343	303	325	283	379	362
7	375	345	340	325	283	348	292	375	352	349	326	345	302	315	294	376
8	370	362	353	345	336	296	347	287	369	361	330	303	354	287	326	292
9	419	438	447	374	367	378	377	340	301	378	351	329	299	339	286	326
10	324	359	339	335	305	313	298	276	333	326	361	336	327	302	345	285
11	291	270	267	284	274	274	279	324	262	326	298	343	339	320	311	338
12	259	292	253	327	350	287	261	370	344	307	309	257	371	354	337	290
13						52	68	86	73	175	161	149	119	28	19	
<b>Total</b>	<b>4,431</b>	<b>4,403</b>	<b>4,352</b>	<b>4,277</b>	<b>4,288</b>	<b>4,324</b>	<b>4,332</b>	<b>4,364</b>	<b>4,379</b>	<b>4,583</b>	<b>4,450</b>	<b>4,344</b>	<b>4,338</b>	<b>4,194</b>	<b>4,260</b>	<b>4,180</b>
Kinder	(174)	(156)	(170)	(154)	(176)	(167)	(168)	(141)	(186)	(175)	(161)	(167)	0	0	0	0
<b>ADM</b>	<b>4,258</b>	<b>4,247</b>	<b>4,183</b>	<b>4,124</b>	<b>4,112</b>	<b>4,158</b>	<b>4,164</b>	<b>4,224</b>	<b>4,194</b>	<b>4,409</b>	<b>4,290</b>	<b>4,178</b>	<b>4,338</b>	<b>4,194</b>	<b>4,260</b>	<b>4,180</b>
<b>Final ADMr ODE</b>				<b>4,072</b>	<b>4,050</b>	<b>3,952</b>	<b>4,038</b>	<b>4,109</b>	<b>4,105</b>	<b>4,159</b>	<b>4,159</b>	<b>4,129</b>	<b>4,244</b>	<b>4,168</b>		