

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

**April 27, 2017, 7:00 PM**

**Lebanon Community School District Office  
485 S. 5<sup>th</sup> Street, Lebanon, Oregon 97355**

- A. CALL TO ORDER**
- B. ELECTION OF BUDGET OFFICERS**
  - 1. Chair
  - 2. Vice Chair
- C. BUDGET MESSAGE – Rob Hess**
- D. PRESENT PROPOSED 2017-2018 BUDGET – Linda Darling**
- E. PUBLIC COMMENT**
- F. APPROVE BUDGET**
- G. REQUEST FOR INFORMATION**
- H. ADJOURN**

**FUTURE BUDGET COMMITTEE MEETINGS**

May 11, 2017	7:00 PM	District Office – Board Room
May 25, 2017	7:00 PM	District Office – Board Room
June 8, 2017	6:00 PM	Public Budget Hearing – Pioneer School

## 2016-2017 General Fund Summary Report

	<b>13/14</b>	<b>14/15</b>	<b>15/16</b>	<b>16/17</b>	<b>4-18-17</b>	<b>4-18-17</b>	<b>16/17</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>YTD &amp; Enc</b>	<b>Balance</b>	<b>Project</b>
<b>General Fund - Revenue</b>							<b>4/18/2017</b>
SSF Formula	33,010,958	34,926,096	36,112,627	36,450,825	34,029,962	2,420,863	37,113,600
SSF Adjustment	354,709	48,134	(330,463)	-	-	-	200,000
Interest	55,090	62,596	91,245	70,000	105,592	(35,592)	150,000
Third Party Billing	35,680	25,179	45,178	50,000	96,246	(46,246)	110,000
TMR	189,021	154,930	149,514	175,000	208,252	(33,252)	208,200
JROTC	44,877	64,220	66,034	65,000	56,471	8,529	73,000
Other	493,650	379,017	297,128	450,000	206,261	243,739	247,000
Interfund Transfer	680,000	60,000	60,000	60,000	50,060	9,940	60,000
BFB	1,065,336	3,162,455	3,932,387	2,950,000	3,024,733	(74,733)	3,025,000
<b>Total</b>	<b>35,929,322</b>	<b>38,882,628</b>	<b>40,423,650</b>	<b>40,270,825</b>	<b>37,777,578</b>	<b>2,493,247</b>	<b>41,186,800</b>
	=====	=====	=====	=====	=====	=====	=====
<b>General Fund - Expenses</b>							
Salaries	15,946,123	16,263,399	17,884,343	18,652,514	18,342,441	310,073	18,849,700
Benefits	9,581,618	10,020,660	10,645,144	11,477,648	10,744,785	732,863	10,911,220
P. Services	4,781,674	5,112,768	5,027,111	4,805,057	3,587,698	1,217,359	4,428,300
Supplies	1,123,636	1,477,643	1,380,753	1,708,226	1,228,429	479,797	1,356,400
Capital Outlay	-	6,779	20,047	50,000	36,058	13,942	50,000
Other Objects	262,806	308,993	286,294	337,380	384,386	(47,006)	400,100
Transfers	902,369	1,760,000	2,155,225	2,240,000	2,103,414	136,586	2,165,000
Contingency	-	-	-	1,000,000	-	1,000,000	-
<b>Total</b>	<b>32,598,226</b>	<b>34,950,241</b>	<b>37,398,917</b>	<b>40,270,825</b>	<b>36,427,209</b>	<b>3,843,616</b>	<b>38,160,720</b>
	=====	=====	=====	=====	=====	=====	=====
					<i>Projected Ending Fund Balance</i>		<i>3,026,080</i>

## 2016-2017 General Fund Revenue Report

	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Budget	4-18-17 YTD	4-18-17 Balance	16/17 Project <i>4/18/2017</i>
SSF Formula							
Taxes	7,903,432	8,234,812	8,533,160	8,675,000	8,583,793	91,207	8,677,600
Federal Forest Fees	270,219	264,679	205,708	150,000	-	150,000	150,000
Common School	390,784	409,884	492,013	416,000	251,157	164,843	502,000
State Timber	210,996	405,152	181,382	100,000	60,543	39,457	120,000
School Support Fund	24,235,526	25,578,283	26,623,971	27,109,825	25,134,468	1,975,357	27,545,000
Adjustments to SSF Payments							
Adj for 05/06 payments	-	-	-	-	-	-	-
Adj for HC Disability Grant	44,585	33,286	76,394	-	-	-	119,000
Adj for 11/12 payment	-	-	-	-	-	-	-
Adj for 12/13 payment	310,123	-	-	-	-	-	-
Adj for 13/14 payment	-	48,134	-	-	-	-	-
Adj for 14/15 payment	-	-	(330,463)	-	-	-	-
Adj for 15/16 payment	-	-	-	-	-	-	200,000
Total SSF Formula	33,365,667	34,974,231	35,782,164	36,450,825	34,029,962	2,420,863	37,313,600
						-	
Interest of Investments	55,090	62,596	91,245	70,000	105,592	(35,592)	150,000
Third Party billing - Medicaid	35,680	25,179	45,178	50,000	96,246	(46,246)	110,000
TMR	189,021	154,930	149,514	175,000	208,252	(33,252)	208,200
JROTC reimbursement	44,877	64,220	66,034	65,000	56,471	8,529	73,000
Other							
Rental Fees	24,989	27,828	10,474	10,000	6,805	3,195	10,000
Fees Charged to Grants	-	-	800	50,000	-	50,000	-
Miscellaneous	396,771	282,468	202,944	310,000	122,609	187,391	160,000
E-Rate reimbursement	71,891	68,721	82,910	80,000	76,847	3,153	77,000
Interfund Transfer - Athletics	680,000	60,000	60,000	60,000	50,060	9,940	60,000
Beginning Fund Balance	1,065,336	3,162,455	3,932,387	2,950,000	3,024,733	(74,733)	3,025,000
<b>Total</b>	<b>35,929,322</b> =====	<b>38,882,628</b> =====	<b>40,423,650</b> =====	<b>40,270,825</b> =====	<b>37,777,578</b> =====	<b>2,493,247</b> =====	<b>41,186,800</b> =====

## 2016-2017 General Fund Expenditure Report

									4/18/2017
Obj	Description	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Budget	4-18-17 YTD	4-18-17 Encumb	4-18-17 Balance	16/17 Project
111	Certified salaries	9,312,212	9,311,147	10,161,648	10,626,822	6,326,275	4,495,188	(194,641)	10,837,000
112	Classified salaries	3,821,771	4,164,521	4,545,055	4,967,526	3,077,456	1,720,158	169,912	4,798,000
113	Administrative salaries	1,409,054	1,464,907	1,648,330	1,612,788	1,215,835	405,279	(8,326)	1,621,000
114	Managerial - classified	92,856	94,714	178,755	187,684	140,848	46,949	(113)	188,000
116	Retirement stipends	99,065	76,123	51,134	44,000	27,639	7,982	8,379	41,000
118	Retirement Support Program	159,600	-	-	-	-	-	-	-
119	Confidential salaries	125,872	125,785	84,504	95,139	95,957	35,740	(36,559)	132,000
121	Certified subs	364,590	373,350	432,293	382,854	273,614	-	109,240	451,000
122	Classified subs	147,575	148,818	155,004	162,800	90,201	-	72,599	156,000
123	Temp certified	61,461	62,030	73,949	53,500	66,634	-	(13,134)	111,000
124	Temp classified	3,775	982	-	500	-	-	500	-
127	Student helpers salaries	12,466	11,768	7,895	6,000	3,850	-	2,150	5,200
132	Compensation time	19,026	23,861	25,767	32,650	7,021	-	25,629	27,500
133	Extra duty	149,434	254,381	324,897	324,201	166,167	15,976	142,057	276,000
134	Classified extra hrs	123,909	142,975	185,048	135,000	121,819	-	13,181	196,000
135	Vacation Payoff	17,384	4,377	6,938	15,650	-	-	15,650	7,000
136	Mentor teacher pay	1,568	990	609	-	-	-	-	-
137	Personal Leave Payout	22,057	75	-	-	-	-	-	-
138	Department Head Extra Duty	2,122	2,159	1,613	4,000	863	-	3,138	1,500
142	Taxable Meal Reimbursement	328	436	903	1,400	990	-	410	1,500
	<b>Total Salaries</b>	<b>15,946,123</b>	<b>16,263,399</b>	<b>17,884,343</b>	<b>18,652,514</b>	<b>11,615,168</b>	<b>6,727,273</b>	<b>310,073</b>	<b>18,849,700</b>
								-	
210	PERS	3,955,693	3,976,407	4,187,401	4,682,670	2,704,899	1,586,037	391,734	4,364,000
220	Social Security	1,183,575	1,207,537	1,328,140	1,391,886	855,002	489,774	47,110	1,383,600
231	Worker's Comp	119,163	136,822	173,370	219,075	139,815	68,175	11,085	211,500
241	Employee Ins - Admin		177,948	212,862	220,380	157,077	52,485	10,819	209,000
242	Employee Ins - Certified	2,146,033	2,307,416	2,328,554	2,432,267	1,381,800	991,013	59,454	2,368,000
243	Employee Ins - Classified	1,721,374	1,874,827	2,137,321	2,249,129	1,321,103	782,688	145,337	2,125,000
244	Employee Ins - Other	20,636	20,700	7,731	25,820	18,723	8,401	(1,304)	27,120
245	Employee Ins - Retired	389,149	276,090	228,774	230,000	165,711	-	64,289	200,000
247	TSA	45,996	42,912	40,991	26,421	19,082	3,000	4,339	23,000
	<b>Total Benefits</b>	<b>9,581,618</b>	<b>10,020,660</b>	<b>10,645,144</b>	<b>11,477,648</b>	<b>6,763,212</b>	<b>3,981,572</b>	<b>732,863</b>	<b>10,911,220</b>
								-	

## 2016-2017 General Fund Expenditure Report

4/18/2017

Obj	Description	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Budget	4-18-17 YTD	4-18-17 Encumb	4-18-17 Balance	16/17 Project
311	Instructional Services	69,272	152,856	157,581	180,800	67,913	65	112,822	140,000
312	Instr Prog Improve Service	18,733	43,468	36,748	20,000	34,424	-	(14,424)	35,000
319	Other Instr-Prof-Tech SVCS	14,977	21,870	9,745	15,000	12,400	-	2,600	15,500
322	Repairs & Maintenance	101,489	163,270	168,482	108,517	116,865	28,019	(36,367)	166,000
323	Radio Service	-	-	7,767	-	33,713	5,150	(38,863)	39,000
324	Rentals	121,204	135,308	104,777	140,350	83,618	31,332	25,400	113,000
325	Electricity	440,338	467,896	473,758	472,100	348,201	-	123,899	473,800
326	Fuel	187,486	177,759	187,899	236,000	168,209	-	67,791	208,600
327	Water & Sewer	112,986	139,255	121,239	145,900	111,073	-	34,827	130,200
328	Garbage	77,676	86,324	96,811	95,600	54,288	-	41,312	91,600
329	Other Property Services	420	13,001	19,246	11,400	33,215	9,350	(31,165)	45,000
330	Reimb. Student Transportation	4,204	6,950	-	8,800	239	-	8,561	15,000
340	Travel	65,317	114,592	140,225	136,690	132,394	3,922	374	277,000
343	Travel - Student - Out of Dist.	1,665	-	-	4,150	(45)	-	4,195	-
346	Meals/Transportation	148	104	48	500	99	-	401	200
348	Staff Tuition	30,645	49,577	44,768	40,000	52,309	2,737	(15,045)	60,000
351	Telephone	67,513	82,642	70,529	71,300	28,258	1,448	41,594	43,000
353	Postage	25,894	23,607	21,909	28,650	10,178	-	18,472	23,800
354	Advertising	1,874	4,416	3,551	4,700	790	-	3,910	3,300
355	Printing & Binding	13,897	68,861	48,223	82,100	49,904	-	32,196	55,000
360	Charter School Payments	1,954,971	2,064,403	1,961,788	2,085,000	1,611,011	-	473,989	1,800,000
371	Tuitions Payments to Other Dist.	37,250	40,570	29,701	125,000	29,536	-	95,464	30,000
373	Tuition Pay Private School	-	-	-	5,000	-	-	5,000	-
374	Other Tuition	782,257	605,954	625,503	257,000	56,281	57,994	142,725	200,000
381	Audit Services	27,150	27,650	25,150	30,000	17,700	-	12,300	30,000
382	Legal Services	9,011	2,028	5,288	25,000	8,656	-	16,344	10,000
384	Negotiation Services	14,344	5,934	13,784	10,000	5,828	-	4,173	11,400
386	Data Processing SVCS	57,261	59,787	76,794	81,300	54,196	1,954	25,150	76,800
388	Election Services	-	4,565	-	10,000	-	-	10,000	8,500
389	Other Non_instr Pro/Tech	510,398	515,889	539,114	330,600	255,004	32,327	43,269	290,000
391	Physical Exams - Drivers	2,175	2,380	3,168	3,700	2,225	1,575	(100)	3,800
392	Drug Tests Drivers	1,110	1,110	635	3,000	820	1,180	1,000	1,000
393	Child Care Services	22,000	22,000	22,000	25,000	15,400	6,600	3,000	22,000
394	Sub calling service	5,536	5,559	7,489	8,000	6,464	-	1,536	6,500
396	Criminal History checks	2,332	2,546	2,928	2,900	2,729	153	19	2,900
398	Fingerprinting	138	639	462	1,000	-	-	1,000	400
<b>Total P. Services</b>		<b>4,781,674</b>	<b>5,112,768</b>	<b>5,027,111</b>	<b>4,805,057</b>	<b>3,403,893</b>	<b>183,806</b>	<b>1,217,359</b>	<b>4,428,300</b>

## 2016-2017 General Fund Expenditure Report

4/18/2017

Obj	Description	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Budget	4-18-17 YTD	4-18-17 Encumb	4-18-17 Balance	16/17 Project
406	Gas Oil & Lubricants	189,904	152,805	103,868	211,000	81,607	85,134	44,260	120,000
410	Supplies & Materials	356,317	457,671	419,096	534,498	403,591	33,143	97,764	458,000
413	Vehicle repair parts	54,783	50,201	48,980	63,000	37,696	14,666	10,639	51,300
414	Transportation operations	5,262	5,674	6,060	5,300	6,090	865	(1,656)	7,500
420	Textbooks	173,653	240,685	131,379	195,300	66,595	11,260	117,445	90,000
430	Library Books	6,636	9,934	8,588	11,200	2,151	405	8,644	6,600
440	Periodicals	3,753	6,012	1,937	4,920	4,713	-	207	5,000
460	Equipment under 5K	122,132	125,632	212,514	233,322	117,885	18,675	96,762	213,000
470	Computer software	139,153	173,513	195,888	241,775	136,536	24,428	80,811	185,000
480	Computer hardware	72,041	255,516	252,444	207,911	158,585	24,405	24,921	220,000
	<b>Total Supplies &amp; Materials</b>	<b>1,123,636</b>	<b>1,477,643</b>	<b>1,380,753</b>	<b>1,708,226</b>	<b>1,015,449</b>	<b>212,980</b>	<b>479,797</b>	<b>1,356,400</b>
540	Equipment	-	6,779	20,047	50,000	36,058	-	13,942	50,000
	<b>Total Capital Outlay</b>	<b>-</b>	<b>6,779</b>	<b>20,047</b>	<b>50,000</b>	<b>36,058</b>	<b>0</b>	<b>13,942</b>	<b>50,000</b>
621	Regular Interest	-	-	-	500	-	-	500	-
640	Dues & Fees	51,933	92,488	67,655	103,080	132,135	22,001	(51,056)	165,000
650	Insurance & Judgments	210,873	216,456	218,639	233,600	230,244	6	3,350	235,000
670	Taxes & Licenses	-	49	-	200	-	-	200	100
	<b>Total Other Objects</b>	<b>262,806</b>	<b>308,993</b>	<b>286,294</b>	<b>337,380</b>	<b>362,379</b>	<b>22,007</b>	<b>(47,006)</b>	<b>400,100</b>
710	Transfer - Technology	50,000	175,000	200,000	225,000	225,000	-	-	225,000
711	Transfer - Classroom Furniture	-	50,000	50,000	25,000	25,000	-	-	25,000
712	Transfer - Textbook Adoption	50,000	350,000	350,000	300,000	300,000	-	-	300,000
713	Transfer - Capital Improvement	150,000	225,000	250,000	250,000	250,000	-	-	250,000
714	Transfer - Track and Turf Fund	100,000	110,000	110,000	10,000	10,000	-	-	10,000
715	Transfer - Athletic Fund	336,000	365,000	365,000	405,000	405,000	-	-	405,000
716	Transfer - Bus Replacement	150,000	250,000	250,000	250,000	250,000	-	-	250,000
717	Transfer - Unemploy Ins	50,000	25,000	15,000	25,000	25,000	-	-	25,000
718	PERS Reserve	-	150,000	500,000	500,000	500,000	-	-	500,000
719	Transfer - Food Service	16,369	50,000	65,225	150,000	13,414	-	136,586	75,000
730	Transfer - Debt Service	-	-	-	100,000	100,000	-	-	100,000
731	Transfer - Academic Achievemer	-	10,000	-	-	-	-	-	-
	<b>Total Transfers</b>	<b>902,369</b>	<b>1,760,000</b>	<b>2,155,225</b>	<b>2,240,000</b>	<b>2,103,414</b>	<b>-</b>	<b>136,586</b>	<b>2,165,000</b>
810	Reserve/Contingency	-	-	-	1,000,000	-	-	1,000,000	-
	<b>Grand Total</b>	<b>32,598,226</b>	<b>34,950,241</b>	<b>37,398,917</b>	<b>40,270,825</b>	<b>25,299,572</b>	<b>11,127,638</b>	<b>3,843,616</b>	<b>38,160,720</b>

## 2016-2017 All Funds Summary Report

Fund	Description	13/14	14/15	15/16	15/16	16/17	4-18-17	4-18-17	4-18-17	4/18/2017	16/17
		Actual	Actual	Actual	EFB	Adopted Budget	Y-T-D	Encumb	Balance	Proj. Actual	Proj. EFB
100	General Fund	32,766,866	34,950,241	37,398,917		40,270,825	25,249,572	11,127,638	3,893,616	38,160,720	3,026,080
200	Grant Funds	2,663,753	2,591,884	2,353,551	2,002	5,200,500	1,831,107	749,150	2,620,243	2,536,000	2,000
205	Senate Bill 1149	-	185,000	-	88,329	171,500	-	-	171,500	-	165,000
212	Academic Achievement	1,500	-	-	18,650	28,650	-	-	28,650	5,000	18,650
230	Bus Replacement	-	100,735	-	554,882	804,900	633,327	-	171,573	634,000	175,000
232	Classroom Furniture	-	50,000	40,792	9,208	38,000	25,779	-	12,221	26,000	8,000
240	Textbook Adoption	107,421	18,550	759,564	973	485,000	71,980	-	413,020	80,000	230,000
272	Capital Improvments	319,070	284,536	156,950	93,050	330,000	151,299	7,738	170,964	18,000	170,000
274	Technology	52,899	124,500	495	270,949	496,444	338,754	150,725	6,965	490,000	440,000
277	Track and Turf Replacement	100,000	100,000	100,000	77,754	118,000	-	-	118,000	-	99,000
279	Student Activity	593,221	590,053	632,780	483,120	1,120,000	509,425	31,107	579,468	615,000	500,000
286	High School Athletics	445,218	445,055	453,152	91,820	581,000	448,684	74,365	57,951	535,000	85,000
292	CTE Local Fund	-	-	-	-	100,000	-	-	100,000	-	-
296	Nutrition Services	1,683,116	1,596,163	1,615,906	340,043	2,020,907	1,096,418	477,837	446,652	1,630,000	310,000
299	PERS Reserve	630,000	-	-	650,000	1,150,000	-	-	1,150,000	-	1,150,000
300	Debt Service	3,359,330	3,442,481	3,528,481	65,481	3,618,482	999,241	-	2,619,241	3,618,500	70,000
310	Debt Service / SB 1149	5,151	-	-	-	-	-	-	-	-	-
311	2011 Non-Bonded Debt	223,547	223,547	223,547	119,551	349,715	48,607	-	301,108	223,547	90,000
400	Capital Projects	-	-	-	-	-	-	-	-	-	-
411	Capital Projects - Bond # 2	-	-	-	-	-	-	-	-	-	-
530	Vocational House Fund	-	-	-	-	250,000	-	-	250,000	-	80,000
601	Unemployment	37,166	37,539	10,646	95,630	120,000	25,351	-	94,649	55,000	80,000
	<b>Grand Total</b>	<b>42,988,258</b>	<b>44,740,285</b>	<b>47,274,779</b>	<b>2,961,442</b>	<b>57,253,923</b>	<b>31,429,543</b>	<b>12,618,559</b>	<b>13,205,821</b>	<b>48,626,767</b>	<b>6,698,730</b>
		=====	=====	=====	=====	=====	=====	=====	=====	=====	=====