

2023-2024

Lebanon Community School District #9

PROPOSED BUDGET



Our Vision: Pursuing Excellence for Every Student, Every Day

Lebanon Community School District #9 Lebanon, OR

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Lebanon Community School District #9 Lebanon, OR

2023 Budget Committee

School Board Members

	Zone	Elected	Term Ends
Tammy Schilling	Zone 1	May 2019	June 30, 2023
Tom Oliver, Chair	Zone 2	May 2017	June 30, 2025
Michael Martin	Zone 3	May 2017	June 30, 2025
Richard Borden, Vice Chair	Zone 4	May 2019	June 30, 2023
Nichole Piland	Zone 5	May 2021	June 30, 2025

Appointed Community Members

	Appointed	Term Ends
William Barish	Jan. 2019	June 30, 2024
Terry Deacon	Jan. 2019	June 30, 2024
Kris Latimer	Dec. 2017	June 30, 2023
Corey McEldowney	June, 2021	June 30, 2023
Ken Mulkey	June, 2021	June 30, 2023

Lebanon Community School District #9 Lebanon, Oregon

Budget Calendar for 2023-24

December 09, 2022	Regular Board Meeting: Review/Approve Budget Calendar
March 9, 2023	Special Board/Budget Meeting: Budget Committee Training, and Set Budget Parameters
January 1 – May 18, 2023	Preparation of Proposed Budget: Budget Officer
May 01, 2023	Post public notice of Budget Committee meeting online. (not more than 30 days before the meeting and & not less than 10 days before the meeting).
May 08, 2023	Post public notice of Budget Committee meeting online. (not more than 30 days before the meeting and & not less than 10 days before the meeting).
May 18, 2023	Budget Committee Meeting #1: Continued budget discussion
May 25, 2023	Budget Committee Meeting #2: Target date for approval of the budget
May 30, 2023	Post Notice of Budget Hearing, Financial Summary and Fund Summaries (not more than 30 days nor less than 5 days prior to the hearing).
June 08, 2023	Public Budget Hearing & Special Board Meeting on the budget as approved by Budget Committee
	Adopt the final budget and make appropriations (<i>after Budget Hearing</i>). The amount of tax levy in the published budget may not be increased, a new fund added, or expenditures increased by more than 10 percent without full republication and another public hearing

Lebanon Community School District #9 Lebanon, OR Schools



Cascades Elementary School

2163 South 7th Street
Kindergarten through Fifth Grade



Green Acres Elementary School

700 South 10th Street
Kindergarten through Fifth Grade



Pioneer School

500 N. 5th Street
Kindergarten through Sixth Grade



Hamilton Creek School

32135 Berlin Rd.
Kindergarten through Eighth Grade



Lacomb School

34110 East Lacomb Road
Kindergarten through Eighth Grade



Riverview School

1011 Mountain River Drive
Kindergarten through Fifth Grade



Seven Oak Middle School

550 Cascade Drive
Sixth through Eighth Grade



Ralston Academy (Alt Ed)

485 South 5th Street
Eleventh through Twelfth Grade



Lebanon High School

1700 South 5th Street
Ninth through Twelfth Grade

Lebanon Community School District #9 Lebanon, OR

2023-24 Administrators, Directors and Supervisors

Direct Leadership

Superintendent	Jennifer Meckley, Superintendent
Assistant Superintendent.....	
Business.....	William Lewis, Director of Business
Facilities and Safety	Art Boykin, Safety Coordinator
Human Resources.....	Kim Grousbeck, Director of Employee Relations
Maintenance and Custodial	Bryan Eilers, Supervisor of Facilities
Nutrition	Angie Gorman, Director of Nutrition
Transportation	Maggi Estes, Director of Transportation

Teaching and Learning

Alternative Education	Brandon Weist, Director of Alternative Education
Communications & Online Learning	Susanne Stefani, Director of Communications
Special Education	Steve Woodcock, Director of Special Education
School Improvement	Bill Whitman, School Improvement Administrator

School Leadership

Cascades Elementary	Ryan Christner, Principal
Green Acres School	Amanda Plummer, Principal
Hamilton Creek School.....	Emily Canfield, Principal
Lacomb School	Tim Geoghegan, Principal
Pioneer School.....	Tonya Cairo, Principal
Riverview School.....	Joe Vore, Principal
Seven Oak Middle School.....	Michael Hillman, Principal
Seven Oak Middle School.....	Ryan King, Assistant Principal
Lebanon High School.....	Craig Swanson, Principal
Lebanon High School.....	Kraig Hoene, Associate Principal
Lebanon High School.....	Chrissy Shanks, Associate Principal
Lebanon High School	Chad Angel, Associate Principal



May 18, 2023

Dear Lebanon Community School District Community,

The 2022-2023 school year has been a welcome return to pre-pandemic routines for our students, families, and staff. The last few years have required constant changes and adjustments to our operations and practices, and while we are relieved to regain normalcy, we also face familiar challenges that are now much larger in scope—primarily students struggling academically or with their social, emotional, or mental health. Further, like districts across the state, LCSD saw a decrease of enrollment during the pandemic that we have not recouped.

Our schools have benefited from one-time funds (ESSER) from the federal and state governments to support students' amplified needs during the pandemic. We spent those monies carefully, with our district goals to guide us. During the pandemic, LCSD strengthened our Multi-Tiered Systems of Support, ensuring that the whole scope of students' needs were served; we ensured that every student had access to necessary technology and software so they could access their learning; we improved our refrigeration systems, allowing us to continue serving free meals to children ages 1-18 throughout our community; and we hired new staff members to teach, monitor, assess, counsel, and care for our students. Since the ESSER funds were temporary, some have phased out, with the remaining required to be spent by September 2024.

Now, disappointingly, the Oregon Legislature, which has consistently underfunded schools for decades, is about to issue what will be an inadequate \$9.9 billion appropriation for the 2023-2025 biennium. This funding will not meet the rising needs within our school community nor allow us to maintain our current levels of service. Even if the state were to issue the recommended \$10.3 billion budget, LCSD would be facing a deficit. That news, combined with the ESSER fiscal cliff a year away, led to this budget, which reflects careful planning for difficult, immediate operational changes so that the impacts are spread over two years' time.

Our budget proposal for 2023-2025 adheres to Board policies and is built upon the following assumptions and projections:

- Enrollment of 4,040 including charter (a decrease of 15 from 22-23)
- 2023-24 state and local funding for LCSD of \$48,131,142 based on 9.9 Billion, \$49,231,142 based on \$10.1 billion, and \$50,331,142 based on \$10.3 billion
- Unencumbered Elementary and Secondary Relief (ESSER) funds estimated at \$2.8 million
- Student Success Act in the amount of \$3,119,035 (funds academic achievement, especially for focal groups, social-emotional learning, and mental health)
- High School Success Act of approximately \$1,134,678 (funds CTE courses, dropout prevention, etc.)
- 2022-23 ending fund balance estimated at \$5,400,000.
- Decreasing 20 FTE compared to 22-23 budget



- Decreasing textbook fund for K-5 science by \$200,000
- Reducing central department budgets by \$162,600
- Decreasing district travel for professional development by \$80,000

A tricky part about offering a budget overview like this one is the fluid nature of a budget. Just as with budgets we maintain at home, we make prudent, sometimes difficult decisions based on the information and resources we have, and we may then find ourselves with unexpected costs—or with opportunities that make long-term financial sense. Even as we have made reductions to this budget, we have also made some additions to the general fund. For example, we added \$167,000 for a federal COPS Grant to make necessary safety and security improvements throughout our schools; should we be awarded the grant, that amount will serve as our district's matching contribution. We transferred \$200,000 from the general fund for a required debt service payment covering previous energy efficiency upgrades. Other costs from ESSER and state pandemic relief funds added to the general fund include, the modular CTE classroom at Seven Oak, Summer School credit recover and costs for Zoom and Canvas, two platforms we continue to use for instruction and collaboration.

Whether our schools face a financial shortfall, as they do now, or a windfall, our priorities remain the same. We safeguard our instructional core, assuring that our students use quality curriculum and are taught by caring educators using best practices; we supplement the core for students of all skill levels, whether they need remediation or acceleration. We care for students' safety and holistic health and development, and we have the systems (MTSS) and tools (e.g., Character Strong, DESSA) to identify and support their needs in those areas. We do the work to advance equity, evaluating our systems with a critical lens for opportunity gaps, in hopes that each student feels seen and heard and graduates into the world with confidence and agency. And we strive to more fully engage our community, sharing information on improved platforms, inviting their presence at school events, and encouraging their input and dialogue on issues impacting their kids.

I thank our School Board and Budget Committee for their dedication to fiscal responsibility and for their time in preparing and reviewing the proposed 2023-2024 budget. I thank our school community for their partnership and for trusting us with their children. And primarily, I thank the staff at Lebanon Community Schools for the work they do and the myriad ways they positively impact the lives of students. After a few years of uncertainty, we are now facing more of it, but I am more resolute than ever about our responsibility: we will continue to move onward and upward, putting students first.

Respectfully,

Jennifer Meckley
Superintendent

Lebanon Community School District #9 Lebanon, OR

The Budget at A Glance

Local Budget Law

Oregon's Local Budget Law is set forth in ORS 294.305 to 294.565 and sets the standard procedures for preparing, presenting, and using budgets. Citizen involvement is encouraged before the budget is formally adopted.

A budget is a financial plan for one fiscal year. It shows estimates of revenues and costs of items or services that the District wants to purchase in the coming year.

The budget authorizes the District to spend money and limits how much it can spend. The budget also justifies the levy of property taxes. The District must plan a balanced budget where resources equal expenditures. The District can't plan to purchase more items or services than it has money to pay for them.

The Budget Process

The budget process is broken down into four phases.

Phase 1: the budget officer puts together a proposed budget. This takes months of time and involves both building and central office staff. The format of the proposed budget is designed by the Department of Revenue and includes a budget message prepared annually by the Superintendent. Once the proposed budget is given to the Budget Committee, citizens may obtain a copy by calling (541) 451- 8458. The Budget Committee is made up of all the current Board Members and an equal number of appointed electors. The Budget Committee's duties are: to receive the budget document; to hear the budget message; to hear and consider public comment; to discuss and revise the budget as needed; to approve the budget; and to approve the property taxes.

Phase 2: is when the Budget Committee approves the budget. The first Budget Committee meeting usually takes place in April or May. The Budget Committee reviews the proposed budget, listens to comments from citizens, and then approves the budget.

Phase 3: includes adopting the budget and certifying property taxes to the county assessor. This phase includes a special hearing of the School Board. Notice of the hearing and a summary of the budget are published in the local newspaper five to thirty days in advance of the hearing.

Phase 4: occurs when the District is operating under the adopted budget. Any changes to the adopted budget must be made before additional money is spent, or money is spent for a different purpose than described in the adopted budget. The School Board may adopt a supplemental budget at a regular meeting if expenditures in the supplemental budget are less than 10 percent of the annual budget fund being adjusted. If the expenditures are more than 10 percent, the School Board must first publish the supplemental budget and hold a special hearing.

Budget Funds

1. General Fund

The General Fund keeps track of expenditures needed to run the daily operations of the District. Property tax money raised through the permanent rate limit and State School Fund payments go into this fund.

2. Special Revenue Fund

These funds account for money that must be used for a specific purpose. They include Federal, State, and Local grants, as well as Food Service and School Activity Funds.

Most federal grants are received as part of the Elementary and Secondary Education Act (Title I through V). The allocations for these are not published until after the fiscal year starts so we budget slight increases in each grant

entitlement in order to have authority to spend what we receive.

State and Local grant funds include some "placeholders" for additional grants that may be received during the year. This gives us the authority to spend the funds if any new grants are approved.

The Food Service fund accounts for the resources and expenditures of the District's meal programs. Revenue sources include sales of meals, and subsidies under the National School Lunch Act.

School Activity Funds account for the District's individual school activity programs. The major sources of revenue are student participation fees, and fund-raising activities.

3. Debt Service Fund

This fund records the repayment of general obligation bonds and general long-term debt, principal and interest.

Bond Refunding and the 2011 Bond Refunding.

The Debt Service Fund also includes principal and interest payments on full faith and credit obligations through QSCB (Qualified School Construction Bond) funding that was established in 2011.

4. Capital Project Fund

This fund records the revenues and expenditures used to build or acquire facilities such as land or buildings. Once the building is built or the land acquired, the fund is closed. Revenues usually come from the sale of general obligation bonds.

In 2007, the Oregon State Legislature passed a law (SB1036) that will help Oregon school districts pay for a portion of the cost of new or expanded school facilities. The bill allows school boards, in cooperation with cities and counties, to tax new residential and non-residential development. This tax will require developers to share the cost of growth with school districts.

5. Enterprise Fund

This fund accounts for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing

The District has appropriated for the 2005 basis are financed or recovered primarily through user charges.

6. Internal Service Fund

This 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-reimbursement basis.

Budgeting and Accounting

The budget is developed to reflect Generally Accepted Accounting Principles (GAAP). As governmental funds, revenues and expenditures are budgeted and accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized when they become both measurable and available. Available is defined as collectible within the current period or soon enough thereafter to pay liabilities of the current period. Revenues subject to accrual include property taxes, grant revenue and charges for services. Property taxes are considered to be available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due.

Resources include a good faith estimate of beginning cash carried forward from the previous fiscal year.

Assumptions for Budget Preparation

General Fund

Revenue and Resource Estimates the General Fund budget is heavily dependent upon funding from the state. Historically, the largest source of revenue for public schools in Oregon has been local property taxes. In 1995, Measure 5 changed that dramatically by lowering the amount of property taxes schools could raise. In 1997, Measure 50 further limited local property taxes to schools. Measure 5 required the state legislature to offset lost property tax revenue with money from the state general fund, which is composed primarily of state income taxes. As a result, Oregon schools are increasingly supported by state, not local, dollars.

The 2023-24 budget is developed using State School Funding for schools at \$9.9 billion for the 2023-25 biennium.

As part of the Linn-Benton-Lincoln ESD Local Service Plan, the District receives resolution funds every year to be used on services provided by the ESD.

Expenditures and Commitments Salaries, health insurance and other benefit increases will be budgeted for in accordance with contractual agreements.

Budget increases will be estimated for basic items expected to increase such as; utilities, leases, property and liability insurance, etc.

The District continues to "pick-up" the negotiated 6% employee contribution to PERS.

Contingency and Ending Fund Balance Contingency is for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. The budgeted amount is transferred by school board resolution to the proper expenditure code.

Unappropriated Ending Fund Balance is an estimate of funds needed to maintain operations from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available.

Other Funds

Revenue and Resource Estimates Federal Title programs include: Title I-A Improving Basic Programs; II-A Improving Teacher Quality; and X Education for Homeless. Other Federal programs include IDEA (Individuals with

Disabilities in Education Act). The amounts for these grants are not announced until the fall so they are assumed to be funded at current level. If these grants are not funded, or are funded for less, expenditures will not be made.

Student Activity Funds account for funds collected by the student body at each school.

These include; student fees, sports fees, concession sales, donations, and miscellaneous. The student organization at each school determines how the funds are to be used. The main criteria is that they are used for the benefit of the students.

Debt Service Funds levy taxes to pay back outstanding bonds for the District.

Program Budgeting and Accounting Manual Overview

The budget is prepared following the “Program Budgeting and Accounting Manual for School District and Education Service Districts in Oregon” published by the Oregon Department of Education.

The Manual is designed as a resource tool and the use of the budget and accounting codes will vary with the individual needs of each district. The minimum requirement is adopted as Administrative Rule by the State Board of Education. Additional codes are available at the option of the district for more extensive use of account descriptions. The 2019 Manual was developed based on the following goals:

- To provide consistent classification of expenditures to allow valid spending comparisons among schools and district. The system complies with Generally Accepted Accounting Principles (GAAP)
- The system can be used to plan and manage the resources of the district
- The manual is a working handbook to which revisions will be made.

A primary emphasis of the manual is to define account classifications that provide meaningful financial management information to its users. Achieving consistency in budgeting and financial reporting enhances our ability to present a clear picture of the district's financial condition and to make valid comparisons among districts. Financial information that is consistently presented in a simple and straightforward format will be readily understood by the public, and provide a sound basis for decision-making.

Governmental accounting systems are organized and operated on a fund basis. If one were to compare fund accounting with commercial accounting, each fund would equate to an independent business, with a separate set of records owned by one entity, the district. The majority of the District's funds are in the Governmental Funds group. These include: 100 General Fund; 200 Special Revenue Funds; 300 Debt Service Funds; and 400 Capital Projects Funds.

There are three basic types of financial activity within funds: (1) revenues and other sources of funds, (2) expenditures and other uses of funds, and (3) transactions affecting the balance sheet (assets and liabilities) of the District.

Revenues are classified by Fund and Source. Sources are further classified by major source: 1000 Local sources; 2000 Intermediate Sources; 3000 State Sources; 4000 Federal Sources, and: 5000 Other Sources.

Expenditures are classified by Fund, Function, Object, Operational Unit, Area of Responsibility, and Sub-Area.

Function describes the activity for which a service or material object is acquired. The major functions of a district are: 1000 Instruction; 2000 Support Services; 3000 Enterprise and Community Services; 4000 Facilities Acquisition and Construction; 5000 Other Uses; 6000 Contingency, and; 7000 Unappropriated Ending Fund Balance.

The Object is the service or commodity bought. Objects are divided into: 100 Salaries; 200 Benefits; 300 Purchased Services; 400 Supplies and Materials; 500 Capital Outlay; 600 Other Objects; 700 Transfer, and; 800 Other Uses.

The Operational Unit is used to identify schools or non-school cost centers such as central programs or departments. These codes are defined by the District but are required for state reporting.

The Area of Responsibility provides additional detail to the account code and is used to identify expenditures for specific curriculum areas and programs.

The Sub-Area is used by the District to classify expenditures for particular purposes at our discretion. This is most often used to identify the fiscal year for Federal Grants.

An example of an account code would be:

100.1131.0410.610.120.000

Fund **100** is the General Fund

Function **1131** is High School Programs

Object **0410** is Supplies

Center(Operational Unit) **616** is Lebanon High School

Area **120** is Science

Sub-Area **110** is School Budget

This structure allows for detailed reporting of expenditures in order to present a clear picture of the District's financial condition. The chart of accounts is adopted by the Oregon Department of Education, is approved by the Department of Revenue, and classifies revenues and expenditures for compliance with Oregon Budget Law. The District is in the process of aligning account codes to the PBAM (Program Budgeting and Accounting Manual, for School Districts and Education Service Districts in Oregon).

School Formula Finance

K-12 School Districts: Oregon has 197 school districts serving about 550,962 students in K-12. These districts operate with relative autonomy within guidelines specified by both the Legislature and the Oregon Department of Education. The federal government also mandates certain programs.

Local Revenue: School districts receive general operating revenue from various sources with property taxes being the primary local source. Local revenues are included as an offset to the state school fund formula. Other offset sources include the Common School Fund, Federal Forest Fees, and County School fund.

State Support: The State School Fund (SSF) provides about 67% of school formula operating revenue. This revenue is mostly from state income taxes and lottery revenue. The state's share of education funding increased from about 30% before Measure 5 (1990) to about

70% after Measure 50 (1997). State revenue replaced reduced local revenue because of these two property tax limitations.

Along with increased state aid, the school fund distribution method for state support changed dramatically.

Equalization Formula: In 1991 the Legislature adopted the SSF formula and phased in its implementation. The SSF equalization formula allocates an amount to each school district based primarily on number of students. The state grant is this formula amount reduced by local revenues. The formula equalizes revenues per student by removing past differentials caused by widely varying local tax rates and property wealth per student.

To recognize that some students need more school services, the formula assigns weights to certain students. For example, special education students count as 2.0 students to recognize their need for special programs. There are additional weights for: ESL .50; students in pregnant/parenting programs 1.0; students in poverty .25; and students in foster care or neglected/delinquent .25. There is a limit to the total weight per student. The grant per weighted students is also adjusted for: teacher experience; 70% of transportation costs; costs over \$30,000 per high cost disability student; and up to 8% for classroom construction costs with a limit per biennium.

Frequently Asked Questions:

Why Can't we eliminate or reduce funds spent on Special Education?

We, like all other public schools in the nation, serve the needs of many kinds of students. Special Education is a required service by both federal and state law and cannot be eliminated. The Individuals with Disabilities Education Act (IDEA) grant program requires school districts, as a condition of receiving these federal funds, to meet "maintenance of effort" (MOE). This means that the total state and local general fund expenditures of a school district for education of children with disabilities for any year must be at least equal to the amount spent in the most recent preceding fiscal year. If we do not meet MOE, we must return general funds in the amount equal to the shortfall to ODE.

Why do we need a contingency fund and what is it used for?

The Operating Contingency fund is a specific amount of money that is budgeted and set aside to provide for unforeseen costs of an unusual or extraordinary nature that could not be planned for when the budget was developed. Examples would include a major equipment failure (like a school's boiler) or a significant increase in fuel prices resulting from some external event. These funds are under the direct control of the school board and cannot be used without their approval.

What is an Ending Fund Balance and how is it used?

An ending fund balance is money left at the end of the school year. In the budget, it is an estimate of funds needed to maintain operations of the 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 expenditures can be made from the unappropriated ending fund balance. An ending fund balance is important for the following reasons:

1. Over 90% of our General Fund revenue is through the State School Fund and used to pay for our operations and services. Payments from ODE fluctuate based on the economy. ODE provides us with estimates of how much these payments will be for the coming year. However, as payments are made, ODE adjusts them based on changes in factors that make up the funding. The payments could be less or more than estimated. Having an ending fund balance allows us to stabilize overall revenue in order to maintain instructional programs for students.
2. As a “rule of thumb”, OSBA recommends boards maintain a minimum ending fund balance of 5%-8% of its General Fund resources. This is based upon an average-size district (ADM of about 6,000) and assumes that districts will be able to anticipate a fairly reliable level of funding each year. The Government Finance Officers Association (GFOA) recommends, at a minimum and for any size district, that governments maintain an unreserved (not earmarked for a specific purpose) ending fund balance of no less than 5%-15% of its general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The more unpredictable your revenues and expenditures are, the more likely you will need to maintain a larger ending fund balance. Ending fund balance is not a sustainable source of revenue for a district, thus it is generally designed to address one-time expenditures. Once you draw those reserves down to cover lost revenue or to pay for ongoing expenditures, they are gone.
3. Funds left at the end of a school year can be rolled forward into the next school year as a revenue source. This is the carryover money, which in a time of unstable school funding has helped to stabilize programs and services - preventing a roller coaster ride of cuts and add backs.

STATE SCHOOL FUND GRANT
2023-2024
Based on \$9.9 Billion Budget with a 49/51 split as of 2/22/2023

Linn County, Lebanon Community SD 9 - 2101

2023-2024 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$12,650,000.00
Federal Forest Fees	=	\$0.00
Common School Fund	=	\$568,740.40
County School Fund	=	\$25,000.00
State Managed Timber	=	\$130,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$13,373,740.40

2023-2024 Experience Adjustment

District Average Teacher Experience	=	10.66
State Average Teacher Experience	=	11.90
Experience Adjustment (Difference in District and State Teacher Experience)	=	-1.24

2023-2024 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	\$2,000,000.00
Transportation per ADMw Rank		23%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		
the Transportation Grant \$1,400,000.00		

2023-2024 Extended ADMw

2023-2024 ADMw 4,536.30

2022-2023 ADMw 4,721.41

Extended ADMw 4,721.41

2023-2024 General Purpose Grant

Multiply the Teacher Experience Adjustment of -1.24 by \$25 then add \$4500 to the result = \$4,469.00
Then multiply \$4,469.00 by the Extended ADMw 4721.4145 and then by the funding ratio 2.160205173097 = \$45,580,332.18

2023-2024 Total Formula Revenue

Add the General Purpose Grant \$45,580,332.18 to the Transportation Grant \$1,400,000.00 = \$46,980,332.18

2023-2024 State School Fund Grant

Subtract the Local Revenue \$13,373,740.40 from the Total Formula Revenue \$46,980,332.18 = \$33,606,591.78

2023-2024 Rates per ADMw

General Purpose Grant per Extended ADMw = \$9,654

Total Formula Revenue per Extended ADMw = \$9,950

Charter Schools Rate(ORS 338.155) = 10,048

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

Facility Grant Total Paid To Date

Facility Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

STATE SCHOOL FUND GRANT

2023-2024

As of 2/22/2023

Linn County, Lebanon Community SD 9

District ID: 2101

2023-2024 Extended ADMw**Lebanon Community SD 9: District total extended ADMw for funding calculations**

		2023-2024		2022-2023	
ADMr:	3,858.00 X 1.00 =	3,858.00	3,708.38 X 1.00 =	3,708.38	
Students in ESL programs:	110.00 X 0.50 =	55.00	100.95 X 0.50 =	50.48	
Students in Pregnant and Parenting Programs:	2.00 X 1.00 =	2.00	1.03 X 1.00 =	1.03	
690 IEP Students capped at 11% of District ADMr:	424.38 X 1.00 =	424.38	442.33 X 1.00 =	442.33	
Students on IEP Above 11% of ADMr:	48.20 X 1.00 =	48.20	48.20 X 1.00 =	48.20	
Students in Poverty:	563.55 X 0.25 =	140.89	541.52 X 0.25 =	135.38	
Students in Foster Care and Neglected/Delinquent:	22.00 X 0.25 =	5.50	22.00 X 0.25 =	5.50	
Remote Elementary School Correction:	2.33 X 1.00 =	2.33	2.33 X 1.00 =	2.33	
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00	
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00	
	2023-2024 ADMw	4,536.30		2022-2023 ADMw	4,393.63
		Lebanon Community SD 9 Extended ADMw		4,721.41	

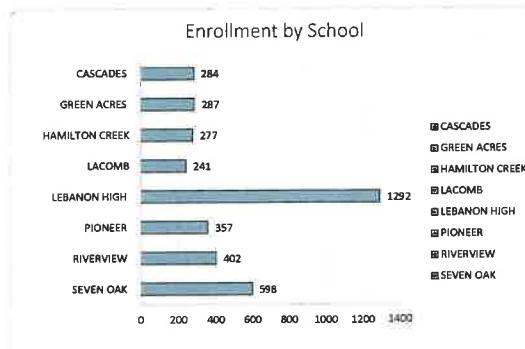
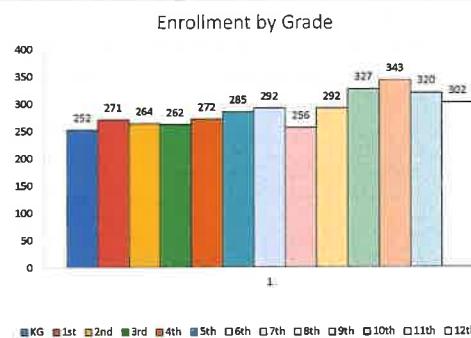
Sand Ridge Charter School: Charter ADMw for information only

		2023-2024		2022-2023	
ADMr:	0.00 X 1.00 =	0.00	312.82 X 1.00 =	312.82	
Students in ESL programs:	0.00 X 0.50 =	0.00	7.00 X 0.50 =	3.50	
Students in Pregnant and Parenting Programs:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00	
0 IEP Students capped at 11% of District ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00	
Students on IEP Above 11% of ADMr:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00	
Students in Poverty:	0.00 X 0.25 =	0.00	45.87 X 0.25 =	11.47	
Students in Foster Care and Neglected/Delinquent:	0.00 X 0.25 =	0.00	0.00 X 0.25 =	0.00	
Remote Elementary School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00	
Small High School Correction:	0.00 X 1.00 =	0.00	0.00 X 1.00 =	0.00	
Post Graduate Scholars:	0.00 X-0.25 =	0.00	0.00 X-0.25 =	0.00	
	2023-2024 ADMw	0.00		2022-2023 ADMw	327.79

Lebanon Community SD 9 Extended ADMw

4,721.41

School	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total by School
CASCADES	47	43	40	40	42	53	19							284
GREEN ACRES	54	49	51	46	46	41	0							287
HAMILTON CREEK	27	29	30	29	36	31	31	33	31					277
LACOMB	22	25	28	28	34	28	25	21	30					241
LEBANON HIGH										327	343	320	302	1292
PIONEER	49	57	47	58	45	49	52							357
RIVERVIEW	53	68	68	61	69	83								402
SEVEN OAK							165	202	231					598
Total by Grade	252	271	264	262	272	285	292	256	292	327	343	320	302	3738
SANDRIDGE CHARTER	43	41	43	42	32	36	31	30	19					317
Grand Total	295	312	307	304	304	321	323	286	311	327	343	320	302	4055



LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

GENERAL FUND REVENUE / EXPENSE SUMMARY

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 100-GENERAL FUND						
SSF Formula	\$ 43,950,021	\$ 44,676,857	\$ 45,329,998	\$ 49,265,142	\$ -	\$ -
Interest on Investments	\$ 126,957	\$ 145,395	\$ 250,000	\$ 500,000	\$ -	\$ -
Third Party Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TMR	\$ 209,405	\$ 171,813	\$ 210,000	\$ 210,000	\$ -	\$ -
JROTC	\$ 66,926	\$ 75,249	\$ 65,000	\$ 65,000	\$ -	\$ -
Other	\$ 540,001	\$ 829,240	\$ 750,500	\$ 471,000	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale or Compensation Loss of Fixed Assets	\$ 8,975	\$ 750	\$ -	\$ 2,000	\$ -	\$ -
Beginning Fund Balance	\$ 4,063,208	\$ 6,205,654	\$ 5,180,500	\$ 5,400,000	\$ -	\$ -
FUND 100-TOTAL RESOURCES	\$ 48,965,493	\$ 52,104,957	\$ 51,785,998	\$ 55,913,142	\$ -	\$ -

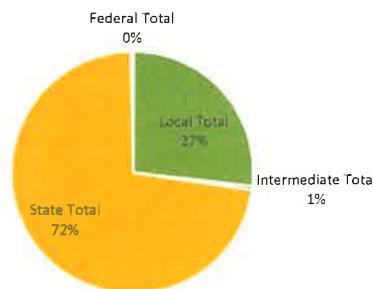
REQUIREMENTS REPORT	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 100-GENERAL FUND						
Salaries	\$ 20,749,682	\$ 22,132,862	\$ 23,036,272	\$ 23,247,263	\$ -	\$ -
Benefits	\$ 13,755,815	\$ 13,788,497	\$ 15,115,726	\$ 15,553,189	\$ -	\$ -
Purchased Services	\$ 4,337,277	\$ 6,002,507	\$ 5,877,223	\$ 6,073,148	\$ -	\$ -
Supplies & Materials	\$ 1,335,091	\$ 1,586,136	\$ 1,882,175	\$ 2,063,656	\$ -	\$ -
Capital Outlay	\$ 84,144	\$ 455,355	\$ 70,000	\$ 40,000	\$ -	\$ -
Other Objects	\$ 397,829	\$ 448,178	\$ 520,603	\$ 773,943	\$ -	\$ -
Transfers	\$ 2,100,000	\$ 2,270,997	\$ 2,284,000	\$ 2,184,000	\$ -	\$ -
Contingency	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Unappropriated Ending Fund Balance	\$ 6,205,654	\$ 8,492,175	\$ 2,900,000	\$ 5,877,944	\$ -	\$ -
FUND 100-TOTAL REQUIREMENTS	\$ 48,965,493	\$ 55,176,707	\$ 51,785,998	\$ 55,913,142	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

GENERAL FUND REVENUE

RESOURCES REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 100-GENERAL FUND						
Local						
1111-Current Year's Taxes	\$ 11,043,441	\$ 11,609,115	\$ 11,925,243	\$ 12,501,240	\$ -	\$ -
1112-Prior Year's Taxes	\$ 210,336	\$ 194,835	\$ 200,000	\$ 210,000	\$ -	\$ -
1190-Penalties and Interest on Taxes	\$ 46,261	\$ 72	\$ 25,000	\$ 10,000	\$ -	\$ -
1411-Transportation Fees - From Individuals	\$ -	\$ 221	\$ -	\$ 2,500	\$ -	\$ -
1510-Interest on Investments	\$ 126,957	\$ 145,395	\$ 250,000	\$ 500,000	\$ -	\$ -
1910-Rentals	\$ -	\$ 90	\$ -	\$ 1,000	\$ -	\$ -
1940-Serv Prov Other Local Ed Agencies	\$ -	\$ -	\$ 205,500	\$ -	\$ -	\$ -
1960-Recovery of Prior Years' Expenditure	\$ 45,515	\$ 17	\$ -	\$ -	\$ -	\$ -
1980-Fees Charged to Grants	\$ 119,571	\$ 375,974	\$ 110,000	\$ 110,000	\$ -	\$ -
1990-Miscellaneous	\$ 115,628	\$ 155,952	\$ 125,000	\$ 150,000	\$ -	\$ -
1991-Student Transportation - Reimbursed	\$ 28,736	\$ 67,597	\$ 75,000	\$ 70,000	\$ -	\$ -
1994-E-Rate Reimbursements	\$ 74,214	\$ 42,855	\$ 65,000	\$ -	\$ -	\$ -
Local Total	\$ 11,810,659	\$ 12,592,124	\$ 12,980,743	\$ 13,554,740	\$ -	\$ -
Intermediate						
2101-County School Fund	\$ 24,611	\$ 24,871	\$ 50,000	\$ 25,000	\$ -	\$ -
2200-Restricted Revenue	\$ -	\$ 2,100	\$ -	\$ -	\$ -	\$ -
2210-TMR Reimbursement	\$ 209,405	\$ 171,813	\$ 210,000	\$ 210,000	\$ -	\$ -
Intermediate Total	\$ 234,017	\$ 198,784	\$ 260,000	\$ 235,000	\$ -	\$ -
State						
3101-State School Fund - General Support	\$ 32,079,871	\$ 32,259,214	\$ 32,604,755	\$ 33,751,402	\$ -	\$ -
3101-State School Fund - General Support \$10.1 Billion	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -
3101-State School Fund - General Support \$10.3 Billion	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -
3103-Common School Fund	\$ 407,425	\$ 437,986	\$ 445,000	\$ 450,000	\$ -	\$ -
3104-State Managed County Timber	\$ 162,687	\$ 175,413	\$ 130,000	\$ 140,000	\$ -	\$ -
3199-Other Unrestricted Grants-In-Aid	\$ -	\$ 685,883	\$ -	\$ -	\$ -	\$ -
State Total	\$ 32,649,983	\$ 33,558,497	\$ 33,179,755	\$ 36,541,402	\$ -	\$ -
Federal						
4300-Restricted Rev Dir From the Federal Govt	\$ 66,926	\$ 75,249	\$ 65,000	\$ 65,000	\$ -	\$ -
4801-Federal Forest Fees	\$ 131,726	\$ 161,883	\$ 120,000	\$ 115,000	\$ -	\$ -
Federal Total	\$ 198,651	\$ 237,132	\$ 185,000	\$ 180,000	\$ -	\$ -
Transfer						
5200-Transfers of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Assets						
5300-Sale or Compensation/Loss of Assets	\$ 8,975	\$ 750	\$ -	\$ 2,000	\$ -	\$ -
Sale of Assets Total	\$ 8,975	\$ 750	\$ -	\$ 2,000	\$ -	\$ -
Beginning Fund Balance						
5400-Resources - Beginning Fund Balance	\$ 4,063,208	\$ 6,205,654	\$ 5,180,500	\$ 5,400,000	\$ -	\$ -
Beginning Fund Balance Total	\$ 4,063,208	\$ 6,205,654	\$ 5,180,500	\$ 5,400,000	\$ -	\$ -
FUND 100-TOTAL RESOURCES	\$ 48,965,493	\$ 52,792,941	\$ 51,785,998	\$ 55,913,142	\$ -	\$ -



Revenue by Source (State, Local, Federal, Intermediate)

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

GENERAL FUND BY FUNCTION

FUND 100-GENERAL FUND

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1111-Primary, K-3	\$ 8,145,293	\$ 9,265,399	\$ 9,418,973	\$ 9,314,417	\$ -	\$ -
1113-Elementary Extra-Curricular	\$ -	\$ 3,502	\$ 1,381	\$ 5,587	\$ -	\$ -
1121-Middle/Junior High Programs	\$ 3,482,228	\$ 3,745,707	\$ 3,979,767	\$ 3,646,280	\$ -	\$ -
1122-Middle/Junior High School Extra-Curr	\$ 36,859	\$ 45,291	\$ 42,422	\$ 48,398	\$ -	\$ -
1131-High School Programs	\$ 4,809,446	\$ 5,032,949	\$ 5,304,088	\$ 5,759,580	\$ -	\$ -
1132-High School Extra-Curricular	\$ 85,460	\$ 84,984	\$ 85,963	\$ 86,009	\$ -	\$ -
1140-Pre-kindergarten Programs	\$ -	\$ 37,318	\$ -	\$ 50,000	\$ -	\$ -
1210-Programs for the Talented and Gifted	\$ 35,334	\$ 49,326	\$ 50,272	\$ 81,406	\$ -	\$ -
1220-Restr Prog for Students with Disabilities	\$ 2,451,168	\$ 2,116,176	\$ 2,551,054	\$ 2,922,832	\$ -	\$ -
1250-Less Restr Prog for Students with Disab	\$ 2,685,843	\$ 2,985,423	\$ 3,247,556	\$ 3,832,009	\$ -	\$ -
1272-Title I	\$ -	\$ 337	\$ -	\$ 43,831	\$ -	\$ -
1280-Alternative Education	\$ 776,989	\$ 809,142	\$ 1,055,044	\$ 856,549	\$ -	\$ -
1281-Public Alternative Programs	\$ 29,297	\$ 63	\$ 90,000	\$ 10,000	\$ -	\$ -
1288-Charter Schools	\$ 2,462,056	\$ 2,632,901	\$ 2,540,000	\$ 2,655,000	\$ -	\$ -
1291-English Second Language Programs	\$ 369,230	\$ 352,247	\$ 366,731	\$ 306,600	\$ -	\$ -
1300-Continuing Education Program	\$ 20,351	\$ 24,163	\$ 25,000	\$ 26,317	\$ -	\$ -
1400-Summer School Programs	\$ 1,815	\$ -	\$ -	\$ 25,000	\$ -	\$ -
2110-Attendance and Social Work Services	\$ 96,177	\$ 210,873	\$ 233,407	\$ 151,778	\$ -	\$ -
2114-Student Accounting Services	\$ 185,476	\$ 190,816	\$ 195,332	\$ 213,052	\$ -	\$ -
2115-Student Safety	\$ 376,056	\$ 473,119	\$ 598,448	\$ 669,963	\$ -	\$ -
2120-Guidance Services	\$ 915,125	\$ 1,048,059	\$ 1,093,787	\$ 17,660	\$ -	\$ -
2126-Placement Services	\$ 11,973	\$ 11,030	\$ 14,051	\$ -	\$ -	\$ -
2130-Health Services	\$ 78,423	\$ 226,305	\$ 214,635	\$ 234,125	\$ -	\$ -
2135-Other Health Services	\$ 133,483	\$ 143,531	\$ 152,084	\$ 167,142	\$ -	\$ -
2144-Psychotherapy Services	\$ (1,173)	\$ -	\$ -	\$ 250	\$ -	\$ -
2150-Speech Path and Audiology Services	\$ 487,771	\$ 532,801	\$ 558,988	\$ 548,273	\$ -	\$ -
2190-Service Direction, Student Support Svcs	\$ 386,510	\$ 378,575	\$ 452,025	\$ 588,363	\$ -	\$ -
2210-Improvement of Instruction Services	\$ 342,653	\$ 443,293	\$ 452,489	\$ 565,688	\$ -	\$ -
2220-Educational Media Services	\$ 378,267	\$ 376,956	\$ 399,193	\$ 445,064	\$ -	\$ -
2230-Assessment and Testing	\$ 114,195	\$ 14,611	\$ 85,300	\$ 70,300	\$ -	\$ -
2240-Instructional Staff Development	\$ 111,044	\$ 87,122	\$ 118,108	\$ 98,043	\$ -	\$ -
2310-Board of Education Services	\$ 72,549	\$ 60,594	\$ 121,000	\$ 125,000	\$ -	\$ -
2321-Office of the Superintendent Services	\$ 645,613	\$ 823,907	\$ 698,704	\$ 745,706	\$ -	\$ -
2410-Office of the Principal Services	\$ 3,477,430	\$ 3,481,588	\$ 3,536,358	\$ 3,788,791	\$ -	\$ -
2520-Fiscal Services	\$ 722,414	\$ 782,209	\$ 907,859	\$ 823,612	\$ -	\$ -
2540-Operation and Maintenance of Plant	\$ 267,343	\$ 313,527	\$ 345,000	\$ 400,000	\$ -	\$ -
2542-Care and Upkeep of Buildings Svcs	\$ 2,263,818	\$ 2,543,343	\$ 2,722,317	\$ 2,836,244	\$ -	\$ -
2543-Care and Upkeep of Grounds Svcs	\$ 150,045	\$ 181,364	\$ 174,169	\$ 167,457	\$ -	\$ -
2544-Maintenance	\$ 1,093,096	\$ 1,361,392	\$ 1,162,527	\$ 1,300,676	\$ -	\$ -
2548-Land Lab	\$ 9,919	\$ 7,550	\$ -	\$ 5,297	\$ -	\$ -
2550-Student Transportation Services	\$ 1,464,418	\$ 1,984,287	\$ 1,868,922	\$ 2,312,202	\$ -	\$ -
2573-Warehousing and Distributing Svcs	\$ 16,392	\$ 23,753	\$ 24,890	\$ 16,925	\$ -	\$ -
2630-Information Services	\$ 27,738	\$ 88,743	\$ 192,324	\$ 231,611	\$ -	\$ -
2632-Internal Information Services	\$ -	\$ 537	\$ -	\$ -	\$ -	\$ -
2640-Staff Services	\$ 23,252	\$ 43,560	\$ -	\$ 40,437	\$ -	\$ -
2642-Recruitment and Placement Svcs	\$ 399,785	\$ 521,081	\$ 639,103	\$ 605,149	\$ -	\$ -
2645-Staff Health Services	\$ 5,677	\$ 8,823	\$ 6,707	\$ 8,589	\$ -	\$ -
2649-Other Staff Services	\$ 620	\$ -	\$ -	\$ -	\$ -	\$ -
2660-Technology Services	\$ 832,786	\$ 695,088	\$ 774,731	\$ 857,112	\$ -	\$ -
2680-Interpretation and Translation Svcs	\$ 4,191	\$ 4,113	\$ -	\$ 6,286	\$ -	\$ -
2700-Supplemental Retirement Program	\$ 175,402	\$ 160,357	\$ -	\$ -	\$ -	\$ -
3100-Food Services	\$ -	\$ 5,459	\$ 1,291	\$ 40,587	\$ -	\$ -
3300-Other Enterprise Services	\$ -	\$ 166	\$ -	\$ -	\$ -	\$ -
5200-Transfers of Funds	\$ 2,100,000	\$ 2,270,997	\$ 2,284,000	\$ 2,184,000	\$ -	\$ -
6110-Operating Contingency	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
7000-Unappropriated Ending Fund Balance	\$ 6,205,654	\$ 6,108,409	\$ 2,900,000	\$ 5,877,944	\$ -	\$ -
FUND 100-TOTAL REQUIREMENTS	\$ 48,965,491	\$ 52,792,863	\$ 51,785,998	\$ 55,913,142	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

GENERAL FUND BY OBJECT

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 100-GENERAL FUND						
Salaries						
111-Licensed Salaries	\$ 11,939,743	\$ 12,537,851	\$ 13,169,912	\$ 13,134,095	\$ -	\$ -
112-Classified Salaries	\$ 5,611,000	\$ 5,636,466	\$ 6,233,686	\$ 6,041,456	\$ -	\$ -
113-Administrators	\$ 1,960,023	\$ 2,101,141	\$ 2,151,593	\$ 2,327,571	\$ -	\$ -
114-Managerial-Classified	\$ 290,996	\$ 419,211	\$ 511,189	\$ 557,806	\$ -	\$ -
116-Supplemental Retirement Stipends	\$ 121,275	\$ 120,000	\$ -	\$ -	\$ -	\$ -
119-Salaries Confidential-General	\$ 302,542	\$ 403,230	\$ 485,197	\$ 465,767	\$ -	\$ -
123-Temporary-Licensed	\$ 60	\$ 32,837	\$ 625	\$ -	\$ -	\$ -
124-Temporary-Classified	\$ 5,868	\$ 19,811	\$ 11,086	\$ 14,300	\$ -	\$ -
127-Student Helper Salaries	\$ 11,839	\$ 22,159	\$ 9,173	\$ 15,098	\$ -	\$ -
131-Extra Duty Licensed	\$ 84,488	\$ 73,587	\$ 38,449	\$ 53,074	\$ -	\$ -
132-Comp Time	\$ 75,487	\$ 124,970	\$ 8,946	\$ 18,597	\$ -	\$ -
133-Extra Duty Classified	\$ 130,100	\$ 204,581	\$ 83,537	\$ 216,434	\$ -	\$ -
135-Vacation Payoff	\$ 22,069	\$ 109,629	\$ 43,273	\$ 25,244	\$ -	\$ -
136-Mentor/Buddy	\$ -	\$ 985	\$ 822	\$ -	\$ -	\$ -
137-Student Teacher	\$ -	\$ 375	\$ -	\$ -	\$ -	\$ -
142-Meal Reimbursement	\$ 405	\$ 790	\$ 396	\$ 1,158	\$ -	\$ -
143-Cell Phone Stipend	\$ 1,080	\$ 450	\$ 450	\$ 450	\$ -	\$ -
145-Admin Travel Stipend	\$ -	\$ 26,900	\$ 30,500	\$ 25,950	\$ -	\$ -
150-Coaching/Athletics	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	\$ -
151-Club Advisor/Activities	\$ 85,131	\$ 95,770	\$ 84,545	\$ 108,877	\$ -	\$ -
153-Summer Labor	\$ -	\$ -	\$ -	\$ 13,138	\$ -	\$ -
154-Stipend - Admin	\$ 12,000	\$ 14,000	\$ 14,000	\$ 11,000	\$ -	\$ -
155-Stipend - Licensed	\$ 76,550	\$ 133,734	\$ 129,833	\$ 173,500	\$ -	\$ -
156-Stipend - Classified	\$ 19,026	\$ 47,385	\$ 22,060	\$ 36,750	\$ -	\$ -
Salaries Total	\$ 20,749,682	\$ 22,132,862	\$ 23,036,272	\$ 23,247,263	\$ -	\$ -
Benefits						
210-PERS	\$ 6,923,726	\$ 6,363,543	\$ 6,994,709	\$ 7,309,631	\$ -	\$ -
220-Social Security Administration	\$ 1,504,709	\$ 1,627,789	\$ 1,759,624	\$ 1,768,022	\$ -	\$ -
231-Worker's Compensation	\$ 128,205	\$ 118,888	\$ 138,828	\$ 216,535	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 57,207	\$ 92,132	\$ -	\$ -
241-Administrator Insurance	\$ 264,375	\$ 297,719	\$ 325,403	\$ 344,633	\$ -	\$ -
242-Licensed Insurance	\$ 2,514,539	\$ 2,814,088	\$ 3,029,490	\$ 2,897,802	\$ -	\$ -
243-Classified Insurance	\$ 2,259,857	\$ 2,410,500	\$ 2,651,363	\$ 2,766,210	\$ -	\$ -
244-Confidential Employee Insurance	\$ 68,112	\$ 78,945	\$ 110,502	\$ 101,226	\$ -	\$ -
245-Retiree Insurance	\$ 44,849	\$ 31,177	\$ -	\$ -	\$ -	\$ -
247-TSA	\$ 45,600	\$ 45,850	\$ 48,600	\$ 57,000	\$ -	\$ -
248-Staff Tuition Reimbursement	\$ 1,843	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits Total	<b">\$ 13,755,815</b">	\$ 13,788,497	\$ 15,115,726	\$ 15,553,189	\$ -	\$ -
Purchased Svcs						
311-Instruction Svcs	\$ 62,395	\$ 204,772	\$ 161,000	\$ 181,500	\$ -	\$ -
312-Instructional Programs Improvement Svcs	\$ 20,351	\$ 32,099	\$ 56,200	\$ 26,817	\$ -	\$ -
313-Student Services	\$ 164	\$ -	\$ -	\$ -	\$ -	\$ -
316-Data Processing Services	\$ 2,947	\$ 12,372	\$ 5,000	\$ 7,500	\$ -	\$ -
318-Professional and Improvement Costs for Non	\$ 13,914	\$ 3,617	\$ 5,000	\$ 5,000	\$ -	\$ -
319-Other Instructional, Prof & Tech Services	\$ 3,747	\$ 63,888	\$ 16,000	\$ 16,000	\$ -	\$ -
322-Repairs & Maintenance Svcs	\$ 172,181	\$ 280,268	\$ 286,050	\$ 331,850	\$ -	\$ -
323-Radio Service	\$ 11,054	\$ 2,412	\$ 4,500	\$ 17,500	\$ -	\$ -
324-Rentals	\$ 60,721	\$ 71,774	\$ 89,105	\$ 112,801	\$ -	\$ -
325-Electricity	\$ 365,752	\$ 421,499	\$ 450,500	\$ 415,000	\$ -	\$ -
326-Fuel	\$ 180,915	\$ 214,933	\$ 233,000	\$ 290,000	\$ -	\$ -
327-Water & Sewage	\$ 135,814	\$ 144,415	\$ 134,000	\$ 150,000	\$ -	\$ -
328-Garbage	\$ 105,562	\$ 109,282	\$ 104,500	\$ 110,000	\$ -	\$ -
329-Other Property Services	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

GENERAL FUND BY OBJECT

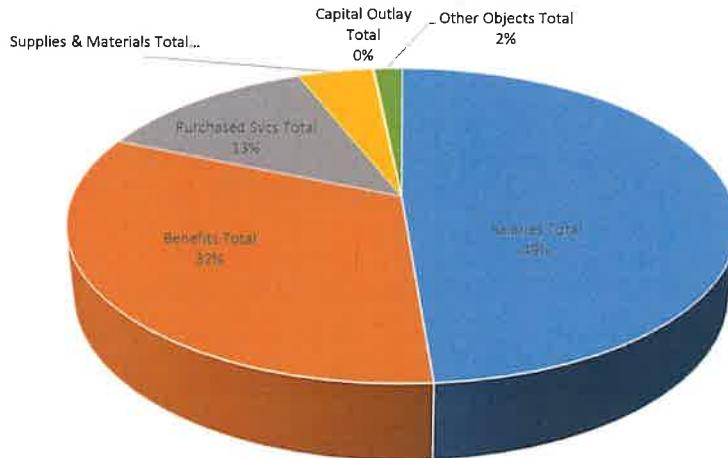
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
330-Reimbursement of Student Travel	\$ 6,518	\$ 8,420	\$ 9,000	\$ -	\$ -	\$ -
331-Reimbursable Student Transportation	\$ 29,959	\$ 293,710	\$ 150,390	\$ 167,158	\$ \$	\$ -
340-Travel	\$ 45,422	\$ 136,727	\$ 168,395	\$ 78,660	\$ \$	\$ -
341-Travel, Local in District	\$ 200	\$ -	\$ -	\$ -	\$ \$	\$ -
348-Staff Tuition	\$ 57,276	\$ 43,961	\$ 72,500	\$ 22,500	\$ \$	\$ -
351-Telephone	\$ 53,277	\$ 64,124	\$ 73,250	\$ 63,825	\$ \$	\$ -
353-Postage	\$ 25,592	\$ 29,980	\$ 31,500	\$ 27,050	\$ \$	\$ -
354-Advertising	\$ 2,449	\$ 10,133	\$ 5,500	\$ 3,500	\$ \$	\$ -
355-Printing & Binding	\$ 18,644	\$ 33,419	\$ 44,500	\$ 26,850	\$ \$	\$ -
360-Charter School Payments	\$ 2,462,056	\$ 2,632,901	\$ 2,540,000	\$ 2,655,000	\$ \$	\$ -
374-Other Tuition	\$ 29,297	\$ 15,357	\$ 95,600	\$ 10,000	\$ \$	\$ -
381-Audit Services	\$ 44,400	\$ 25,650	\$ 45,000	\$ 45,000	\$ \$	\$ -
382-Legal Services	\$ 26,225	\$ 33,097	\$ 30,000	\$ 75,000	\$ \$	\$ -
384-Negotiation Services	\$ -	\$ -	\$ 1,000	\$ -	\$ \$	\$ -
386-Data Processing Services	\$ 48,264	\$ 48,924	\$ 57,000	\$ 56,000	\$ \$	\$ -
388-Election Services	\$ -	\$ -	\$ 5,000	\$ -	\$ \$	\$ -
389-Other Non-Instructional Prof & Tech	\$ 214,357	\$ 565,092	\$ 379,154	\$ 513,457	\$ \$	\$ -
391-Physical Exams, Drivers	\$ 6,430	\$ 6,891	\$ 8,000	\$ 8,500	\$ \$	\$ -
392-Drug Tests, Drivers	\$ 1,495	\$ 595	\$ 2,500	\$ 1,500	\$ \$	\$ -
394-Sub Calling Services	\$ -	\$ -	\$ 7,500	\$ 500	\$ \$	\$ -
395-Classified Subs	\$ 41,768	\$ 71,750	\$ 191,831	\$ 140,331	\$ \$	\$ -
396-Criminal History Checks	\$ 709	\$ 1,278	\$ 500	\$ 3,000	\$ \$	\$ -
398-Fingerprinting	\$ 358	\$ 512	\$ 1,000	\$ 3,000	\$ \$	\$ -
399-Licensed Subs	\$ 87,067	\$ 418,658	\$ 413,248	\$ 493,349	\$ \$	\$ -
Purchased Svcs Total	\$ 4,337,277	\$ 6,002,507	\$ 5,877,223	\$ 6,073,148	\$ \$	\$ -
Supplies & Materials						
406-Gas, Oil, Lube	\$ 103,199	\$ 231,456	\$ 248,000	\$ 239,000	\$ \$	\$ -
410-Consumable Supplies & Materials	\$ 548,654	\$ 732,344	\$ 996,751	\$ 1,011,442	\$ \$	\$ -
413-Vehicle Repair Parts	\$ 23,402	\$ 51,798	\$ 61,500	\$ 76,500	\$ \$	\$ -
414-Bus Garage Operation	\$ 11,512	\$ 20,214	\$ 25,000	\$ 25,000	\$ \$	\$ -
420-Textbooks	\$ 7,975	\$ 12,172	\$ 21,500	\$ 107,550	\$ \$	\$ -
430-Library Books	\$ 4,883	\$ 12,621	\$ 12,750	\$ 11,625	\$ \$	\$ -
440-Periodicals	\$ 10,538	\$ 10,729	\$ 12,150	\$ 16,250	\$ \$	\$ -
460-Non-Consumable Items	\$ 24,286	\$ 69,487	\$ 72,800	\$ 73,500	\$ \$	\$ -
470-Computer Software	\$ 359,869	\$ 360,017	\$ 339,174	\$ 406,914	\$ \$	\$ -
480-Computer Hardware	\$ 240,773	\$ 85,298	\$ 92,550	\$ 95,875	\$ \$	\$ -
Supplies & Materials Total	\$ 1,335,091	\$ 1,586,136	\$ 1,882,175	\$ 2,063,656	\$ \$	\$ -
Capital Outlay						
520-Buildings Acquisition	\$ 8,884	\$ 33,788	\$ 25,000	\$ -	\$ \$	\$ -
530-Improvements Other than Buildings	\$ -	\$ 28,615	\$ -	\$ -	\$ \$	\$ -
540-Depreciable Equipment	\$ -	\$ 10,804	\$ -	\$ -	\$ \$	\$ -
541-Initial and Additional Equipment	\$ 62,046	\$ 52,399	\$ 22,500	\$ 20,000	\$ \$	\$ -
542-Replacement Equipment	\$ 13,214	\$ 210,121	\$ 22,500	\$ 20,000	\$ \$	\$ -
564-Bus & Capital Bus Improvements	\$ -	\$ 119,628	\$ -	\$ -	\$ \$	\$ -
Capital Outlay Total	\$ 84,144	\$ 455,355	\$ 70,000	\$ 40,000	\$ \$	\$ -
Other Objects						
640-Dues & Fees	\$ 85,398	\$ 87,624	\$ 122,303	\$ 117,843	\$ \$	\$ -
650-Insurance & Judgements	\$ 278	\$ 359,469	\$ 395,000	\$ 463,000	\$ \$	\$ -
652-Fidelity Bond Premiums	\$ 660	\$ 100	\$ -	\$ 100	\$ \$	\$ -
653-Property Insurance Premiums	\$ 309,014	\$ -	\$ -	\$ -	\$ \$	\$ -
655-Judgements and Settlements	\$ -	\$ -	\$ 2,500	\$ -	\$ \$	\$ -
670-Taxes & Licenses	\$ 2,479	\$ 985	\$ 800	\$ 1,000	\$ \$	\$ -
692-Grant Matching	\$ -	\$ -	\$ -	\$ 192,000	\$ \$	\$ -
Other Objects Total	\$ 397,829	\$ 448,178	\$ 520,603	\$ 773,943	\$ \$	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

GENERAL FUND BY OBJECT

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
Transfers						
707-Transfer to Vocational House Fund	\$ 93,000	\$ 250,000	\$ 450,000	\$ 200,000	\$ -	\$ -
710-Transfer to Technology Fund	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -
711-Transfer to Classroom Furniture Fund	\$ 10,000	\$ 35,000	\$ 35,000	\$ 60,000	\$ -	\$ -
712-Transfer to Textbook Fund	\$ 200,000	\$ 350,000	\$ 550,000	\$ 350,000	\$ -	\$ -
713-Transfer to Capital Improvement Fund	\$ 200,000	\$ 300,000	\$ 50,000	\$ 200,000	\$ -	\$ -
715-Transfer to Athletic Fund	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ -	\$ -
716-Transfer to Bus Replacement	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ -	\$ -
717-Transfer to Unemployment Fund	\$ 227,000	\$ -	\$ -	\$ -	\$ -	\$ -
718-Transfer to PERS Reserve Fund	\$ 450,000	\$ 300,000	\$ 154,000	\$ 154,000	\$ -	\$ -
719-Transfer to Food Svcs Fund	\$ 120,000	\$ 15,997	\$ 225,000	\$ 200,000	\$ -	\$ -
720-Transfer to Music/Band Replacement Fund	\$ 20,000	\$ 220,000	\$ 20,000	\$ 20,000	\$ -	\$ -
730-Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -
Transfers Total	\$ 2,100,000	\$ 2,270,997	\$ 2,284,000	\$ 2,184,000	\$ -	\$ -
Contingency						
810-Planned Reserve	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
820-Unappropriated Ending Fund Balance	\$ 6,205,654	\$ 8,492,175	\$ 2,900,000	\$ 5,877,944	\$ -	\$ -
Contingency Total	\$ 6,205,654	\$ 8,492,175	\$ 3,000,000	\$ 5,977,944	\$ -	\$ -
FUND 100-TOTAL REQUIREMENTS	\$ 48,965,493	\$ 55,176,707	\$ 51,785,998	\$ 55,913,142	\$ -	\$ -



Requirements By Objects 100-600's (excludes transfers and contingencies)

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1111

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1111-Elementary, K-5						
111-Licensed Salaries	\$ 4,595,589	\$ 5,159,942	\$ 5,235,971	\$ 5,401,336	\$ -	\$ -
112-Classified Salaries	\$ 314,315	\$ 305,548	\$ 339,938	\$ 86,366	\$ -	\$ -
123-Temporary-Licensed (At-Will Contract)	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -
127-Student Helper Salaries	\$ -	\$ 7,157	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ 8,759	\$ 17,897	\$ 7,645	\$ 9,516	\$ -	\$ -
132-Comp Time	\$ 975	\$ 15,134	\$ 515	\$ 295	\$ -	\$ -
133-Extra Duty - Classified	\$ 4,763	\$ 1,083	\$ 559	\$ 1,061	\$ -	\$ -
137-Student Teacher	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -
142-Taxable Meal Reimbursement	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
151-Stipend - Club Advisor/Activities	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ 3,326	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 1,660,738	\$ 1,612,842	\$ 1,669,963	\$ 1,730,539	\$ -	\$ -
220-Social Security Administration	\$ 355,909	\$ 402,211	\$ 427,453	\$ 420,641	\$ -	\$ -
231-Worker's Compensation	\$ 18,147	\$ 19,465	\$ 19,666	\$ 34,448	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 14,693	\$ 21,994	\$ -	\$ -
242-Licensed Insurance	\$ 970,094	\$ 1,147,664	\$ 1,186,446	\$ 1,214,423	\$ -	\$ -
243-Classified Insurance	\$ 124,497	\$ 164,782	\$ 184,948	\$ 51,978	\$ -	\$ -
247-TSA	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -
311-Instruction Services	\$ -	\$ 147	\$ 1,000	\$ 500	\$ -	\$ -
322-Repairs and Maintenance Services	\$ 4,612	\$ 9,666	\$ 10,700	\$ 11,450	\$ -	\$ -
324-Rentals	\$ 13,671	\$ 14,398	\$ 24,300	\$ 22,000	\$ -	\$ -
331-Reimbursable Student Transportation	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -
340-Travel	\$ -	\$ 422	\$ 400	\$ 1,300	\$ -	\$ -
355-Printing and Binding	\$ 891	\$ 1,612	\$ 2,100	\$ 1,900	\$ -	\$ -
395-Classified Subs	\$ 3,149	\$ 10,842	\$ 11,500	\$ 14,000	\$ -	\$ -
399-Licensed Subs	\$ 22,537	\$ 167,258	\$ 150,000	\$ 175,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 40,072	\$ 61,687	\$ 125,175	\$ 113,570	\$ -	\$ -
440-Periodicals	\$ -	\$ 11	\$ 400	\$ 400	\$ -	\$ -
460-Non-Consumable Items	\$ 78	\$ -	\$ 1,200	\$ 950	\$ -	\$ -
470-Computer Software	\$ -	\$ 88,150	\$ 200	\$ -	\$ -	\$ -
480-Computer Hardware	\$ 100	\$ 54,080	\$ 1,000	\$ 750	\$ -	\$ -
1111-Total Requirements	\$ 8,145,293	\$ 9,265,399	\$ 9,418,973	\$ 9,314,417	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1113

This program provides school-sponsored activities designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1113-Elementary Extra-Curricular						
151-Stipend - Club Advisor/Activities	\$ -	\$ 2,500	\$ 1,000	\$ 4,000	\$ -	\$ -
210-PERS	\$ -	\$ 743	\$ 297	\$ 1,241	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 191	\$ 77	\$ 306	\$ -	\$ -
231-Worker's Compensation	\$ -	\$ 8	\$ 3	\$ 24	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 4	\$ 16	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ -
1113-Total Requirements	\$ -	\$ 3,502	\$ 1,381	\$ 5,587	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1121

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1121-Middle/JH Programs						
111-Licensed Salaries	\$ 1,921,643	\$ 2,068,159	\$ 2,153,336	\$ 2,119,318	\$ -	-
112-Classified Salaries	\$ 132,342	\$ 151,807	\$ 155,564	\$ 100	\$ -	-
121-Substitutes Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	-
123-Temporary-Licensed (At-Will Contract)	\$ -	\$ 10,081	\$ 625	\$ -	\$ -	-
131-Extra Duty - Licensed	\$ 4,377	\$ 2,302	\$ 1,173	\$ 8,026	\$ -	-
132-Comp Time	\$ 4,047	\$ 7,920	\$ -	\$ 75	\$ -	-
133-Extra Duty - Classified	\$ 236	\$ 1,120	\$ 1,058	\$ 1,011	\$ -	-
137-Student Teacher	\$ -	\$ 75	\$ -	\$ -	\$ -	-
155-Stipend - Licensed	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	-
210-PERS	\$ 685,709	\$ 630,174	\$ 698,796	\$ 669,161	\$ -	-
220-Social Security Administration	\$ 151,675	\$ 165,728	\$ 175,984	\$ 162,833	\$ -	-
231-Worker's Compensation	\$ 7,594	\$ 7,667	\$ 7,906	\$ 12,771	\$ -	-
235-PFMLI	\$ -	\$ -	\$ 6,108	\$ 8,514	\$ -	-
242-Licensed Insurance	\$ 450,231	\$ 506,692	\$ 539,015	\$ 483,166	\$ -	-
243-Classified Insurance	\$ 55,112	\$ 76,103	\$ 86,953	\$ -	\$ -	-
311-Instruction Services	\$ -	\$ -	\$ -	\$ 1,000	\$ -	-
322-Repairs and Maintenance Services	\$ 3,148	\$ 7,283	\$ 5,300	\$ 5,300	\$ -	-
324-Rentals	\$ 8,998	\$ 9,414	\$ 10,100	\$ 29,500	\$ -	-
395-Classified Subs	\$ 1,148	\$ 4,058	\$ 3,500	\$ 4,500	\$ -	-
399-Licensed Subs	\$ 28,843	\$ 59,144	\$ 60,000	\$ 70,954	\$ -	-
410-Consumable Supplies & Materials & Materials	\$ 25,045	\$ 32,647	\$ 71,150	\$ 67,500	\$ -	-
460-Non-Consumable Items	\$ -	\$ 3,254	\$ 1,000	\$ 550	\$ -	-
470-Computer Software	\$ 79	\$ 79	\$ 200	\$ 2,000	\$ -	-
1121-Total Requirements	\$ 3,482,228	\$ 3,745,707	\$ 3,979,767	\$ 3,646,280	\$ -	-

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1122

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Programs typically include activities such as athletics, band, chorus, choir, speech, and debate.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1122-Middle/JH School Extra-Curr						
150-Stipend - Coaching/Athletics	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	\$ -
151-Stipend - Club Advisor/Activities	\$ 20,084	\$ 21,498	\$ 17,998	\$ 21,804	\$ -	\$ -
155-Stipend - Licensed	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -
210-PERS	\$ 8,758	\$ 8,132	\$ 8,873	\$ 10,583	\$ -	\$ -
220-Social Security Administration	\$ 1,923	\$ 2,542	\$ 2,371	\$ 2,663	\$ -	\$ -
231-Worker's Compensation	\$ 94	\$ 119	\$ 108	\$ 209	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 72	\$ 139	\$ -	\$ -
1122-Total Requirements	\$ 36,859	\$ 45,291	\$ 42,422	\$ 48,398	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1131

Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve graduation requirements.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1131-High School Programs						
111-Licensed Salaries	\$ 2,866,834	\$ 2,945,579	\$ 3,045,815	\$ 3,311,984	\$ -	\$ -
112-Classified Salaries	\$ 14,889	\$ 4,254	\$ -	\$ -	\$ -	\$ -
123-Temporary-Licensed (At-Will Contract)	\$ -	\$ 22,756	\$ -	\$ -	\$ -	\$ -
127-Student Helper Salaries	\$ -	\$ -	\$ -	\$ 1,701	\$ -	\$ -
131-Extra Duty - Licensed	\$ 57,294	\$ 9,920	\$ 16,292	\$ 11,406	\$ -	\$ -
132-Comp Time	\$ 1,258	\$ 19,597	\$ 45	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ 5,000	\$ 22,500	\$ 21,000	\$ 27,500	\$ -	\$ -
210-PERS	\$ 974,523	\$ 903,804	\$ 943,018	\$ 1,066,265	\$ -	\$ -
220-Social Security Administration	\$ 217,950	\$ 225,737	\$ 235,861	\$ 256,473	\$ -	\$ -
231-Worker's Compensation	\$ 10,672	\$ 4,702	\$ 10,377	\$ 20,116	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 7,999	\$ 13,410	\$ -	\$ -
242-Licensed Insurance	\$ 540,080	\$ 612,068	\$ 636,866	\$ 682,118	\$ -	\$ -
243-Classified Insurance	\$ 10,792	\$ 1,938	\$ -	\$ -	\$ -	\$ -
322-Repairs and Maintenance Services	\$ 4,233	\$ 8,927	\$ 11,350	\$ 11,350	\$ -	\$ -
324-Rentals	\$ 12,654	\$ 16,118	\$ 14,000	\$ 14,000	\$ -	\$ -
340-Travel	\$ 102	\$ 1,432	\$ 2,200	\$ 2,200	\$ -	\$ -
355-Printing and Binding	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ -
374-Other Tuition	\$ -	\$ 15,294	\$ 5,600	\$ -	\$ -	\$ -
395-Classified Subs	\$ 592	\$ -	\$ 1,500	\$ 2,000	\$ -	\$ -
399-Licensed Subs	\$ 29,207	\$ 119,092	\$ 130,000	\$ 145,000	\$ -	\$ -
406-Gas, Oil, Lube, Propane	\$ -	\$ 1,310	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 35,977	\$ 75,223	\$ 201,965	\$ 177,956	\$ -	\$ -
413-Vehicle Repair Parts	\$ -	\$ 1,514	\$ -	\$ -	\$ -	\$ -
420-Textbooks	\$ 6,551	\$ 2,406	\$ 4,800	\$ 4,800	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ 2,800	\$ 2,000	\$ -	\$ -
470-Computer Software	\$ 18,345	\$ 7,530	\$ 1,500	\$ 1,500	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ 450	\$ 450	\$ -	\$ -
520-Buildings Acquisition	\$ -	\$ 8,725	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ 1,934	\$ 2,522	\$ 7,150	\$ 3,850	\$ -	\$ -
652-Fidelity Bond Premiums	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ -
1131-Total Requirements	\$ 4,809,446	\$ 5,032,949	\$ 5,304,088	\$ 5,759,580	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1132

School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1132-High School Extra-Curricular						
151-Stipend - Club Advisor/Activities	\$ 60,047	\$ 61,547	\$ 62,047	\$ 61,323	\$ -	\$ -
210-PERS	\$ 20,725	\$ 18,679	\$ 18,828	\$ 19,382	\$ -	\$ -
220-Social Security Administration	\$ 4,469	\$ 4,549	\$ 4,747	\$ 4,691	\$ -	\$ -
231-Worker's Compensation	\$ 219	\$ 209	\$ 214	\$ 368	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 128	\$ 245	\$ -	\$ -
1132-Total Requirements	\$ 85,460	\$ 84,984	\$ 85,963	\$ 86,009	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1140

Pre-kindergarten Programs. Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
Pre-kindergarten Programs						
311-Instruction Services Pre School	\$ -	\$ 37,318	\$ -	\$ 50,000	\$ -	\$ -
1140-Total Requirements	\$ -	\$ 37,318	\$ -	\$ 50,000	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1210

Special learning experiences for students identified as talented and gifted.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1210-Programs for Talented & Gifted						
131-Extra Duty - Licensed	\$ - \$	50 \$	- \$	- \$	- \$	-
151-Stipend - Club Advisors/Activities	\$ 2,000 \$	5,000 \$	500 \$	16,000 \$	-	-
155-Stipend - Licensed	\$ 17,000 \$	18,500 \$	21,500 \$	33,000 \$	-	-
210-PERS	\$ 6,217 \$	7,073 \$	6,601 \$	8,135 \$	-	-
220-Social Security Administration	\$ 1,418 \$	1,762 \$	1,683 \$	1,978 \$	-	-
231-Worker's Compensation	\$ 67 \$	76 \$	73 \$	190 \$	-	-
235-PFMLI	\$ - \$	- \$	67 \$	103 \$	-	-
312-Instructional Programs Improv Svcs	\$ - \$	1,536 \$	- \$	- \$	-	-
340-Travel	\$ 375 \$	- \$	795 \$	1,000 \$	-	-
399-Licensed Subs	\$ - \$	1,659 \$	3,817 \$	3,000 \$	-	-
410-Consumable Supplies & Materials & Materials	\$ 1,732 \$	2,112 \$	2,333 \$	4,000 \$	-	-
430-Library Books	\$ 360 \$	2,263 \$	2,000 \$	2,000 \$	-	-
470-Computer Software	\$ 6,165 \$	8,530 \$	10,903 \$	11,000 \$	-	-
640-Dues and Fees	\$ - \$	765 \$	- \$	1,000 \$	-	-
1210-Total Requirements	\$ 35,334 \$	\$ 49,326 \$	\$ 50,272 \$	\$ 81,406 \$	- \$	-

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1220

Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences may include Structured and Intensive Learning Centers, Life Skills Programs, Extended Year Programs, Diagnostic Services, and Nursing Services.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1220-Restr Prog for Students w/Dis						
111-Licensed Salaries	\$ 517,487	\$ 304,963	\$ 459,844	\$ 382,862	\$ -	\$ -
112-Classified Salaries	\$ 829,540	\$ 826,426	\$ 887,381	\$ 1,118,874	\$ -	\$ -
131-Extra Duty Licensed	\$ 2,905	\$ 3,971	\$ 749	\$ 2,010	\$ -	\$ -
132-Comp Time	\$ 23	\$ 4,023	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 253	\$ 5,776	\$ 2,731	\$ 23,525	\$ -	\$ -
155-Stipend - Licensed	\$ 1,000	\$ 10,400	\$ 8,000	\$ 12,000	\$ -	\$ -
156-Stipend - Classified	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,500	\$ -	\$ -
210-PERS	\$ 444,530	\$ 315,277	\$ 408,953	\$ 478,953	\$ -	\$ -
220-Social Security Administration	\$ 94,731	\$ 82,835	\$ 103,669	\$ 116,722	\$ -	\$ -
231-Worker's Compensation	\$ 5,190	\$ 4,253	\$ 5,586	\$ 9,447	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 3,749	\$ 6,103	\$ -	\$ -
242-Licensed Insurance	\$ 110,260	\$ 74,445	\$ 117,153	\$ 92,370	\$ -	\$ -
243-Classified Insurance	\$ 434,048	\$ 457,027	\$ 490,238	\$ 611,466	\$ -	\$ -
247-TSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ -	\$ 286	\$ 1,000	\$ 500	\$ -	\$ -
389-Other Non-Instructional Professional and Tech	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
395-Classified Subs	\$ 4,811	\$ 10,914	\$ 30,000	\$ 25,000	\$ -	\$ -
399-Licensed Subs	\$ 2,489	\$ 9,519	\$ 20,000	\$ 25,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 887	\$ 3,045	\$ 2,500	\$ 5,000	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -
470-Computer Software	\$ 15	\$ 15	\$ 1,500	\$ 2,000	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ 2,500	\$ 2,000	\$ -	\$ -
1220-Total Requirements	\$ 2,451,168	\$ 2,116,176	\$ 2,551,054	\$ 2,922,832	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1250

Special learning experiences for students with disabilities outside the regular classroom. These programs include 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.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1250-Less Restr Prog for Students w/Dis						
111-Licensed Salaries	\$ 619,141	\$ 649,140	\$ 660,359	\$ 838,497	\$ -	\$ -
112-Classified Salaries	\$ 858,026	\$ 875,133	\$ 1,010,888	\$ 1,099,054	\$ -	\$ -
131-Extra Duty - Licensed	\$ 6,414	\$ 19,091	\$ 4,343	\$ 2,987	\$ -	\$ -
132-Comp Time	\$ 1,528	\$ 11,039	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 2,361	\$ 2,832	\$ 1,871	\$ 1,799	\$ -	\$ -
155-Stipend - Licensed	\$ -	\$ 25,500	\$ 26,000	\$ 26,000	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ 350	\$ 1,225	\$ 1,050	\$ -	\$ -
210-PERS	\$ 478,685	\$ 445,773	\$ 516,093	\$ 617,630	\$ -	\$ -
220-Social Security Administration	\$ 104,471	\$ 114,718	\$ 130,410	\$ 150,658	\$ -	\$ -
231-Worker's Compensation	\$ 5,959	\$ 5,670	\$ 7,250	\$ 12,689	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 4,560	\$ 7,878	\$ -	\$ -
242-Licensed Insurance	\$ 136,657	\$ 159,329	\$ 166,434	\$ 184,740	\$ -	\$ -
243-Classified Insurance	\$ 444,759	\$ 450,283	\$ 502,122	\$ 641,027	\$ -	\$ -
311-Instruction Services	\$ -	\$ 98,452	\$ 100,000	\$ 5,000	\$ -	\$ -
340-Travel	\$ 67	\$ 302	\$ 1,000	\$ 500	\$ -	\$ -
351-Telephone	\$ 348	\$ 48	\$ 500	\$ -	\$ -	\$ -
389-Other-Non-Instructional Professional and Tech	\$ -	\$ 15,640	\$ -	\$ 125,000	\$ -	\$ -
395-Classified Subs	\$ 9,229	\$ 16,509	\$ 60,000	\$ 50,000	\$ -	\$ -
399-Licensed Subs	\$ 3,874	\$ 50,190	\$ 40,000	\$ 50,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 8,307	\$ 7,892	\$ 10,000	\$ 10,000	\$ -	\$ -
470-Computer Software	\$ 5,324	\$ 37,532	\$ 2,000	\$ 5,000	\$ -	\$ -
480-Computer Hardware	\$ 695	\$ -	\$ 2,000	\$ 2,500	\$ -	\$ -
640-Dues and Fees	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
1250-Total Requirements	\$ 2,685,843	\$ 2,985,423	\$ 3,247,556	\$ 3,832,009	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1272

Title IA/D. Record Title IA/D instructional activities here.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1272-Title IA/D						
112-Classified Salaries	\$ -	\$ 250	\$ -	\$ 21,206	\$ -	\$ -
210-PERS	\$ -	\$ 67	\$ -	\$ 6,580	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 19	\$ -	\$ 1,622	\$ -	\$ -
231-Worker's Compensation	\$ -	\$ 1	\$ -	\$ 127	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ -	\$ 85	\$ -	\$ -
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 14,211	\$ -	\$ -
1272-Total Requirements	\$ -	\$ 337	\$ -	\$ 43,831	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1280

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 TAG students provided in an alternative setting, such as university course work, and on-line curriculum.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1280-Alternative Education						
111-Licensed Salaries	\$ 275,203	\$ 280,906	\$ 334,560	\$ 371,956	\$ -	\$ -
112-Classified Salaries	\$ 126,423	\$ 148,291	\$ 193,217	\$ 50	\$ -	\$ -
113-Administrators	\$ 44,859	\$ 46,614	\$ 48,213	\$ 52,146	\$ -	\$ -
131-Extra Duty - Licensed	\$ 486	\$ 716	\$ -	\$ 1,676	\$ -	\$ -
132-Comp Time	\$ 4,800	\$ 950	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 1,026	\$ 298	\$ 5,000	\$ -	\$ -	\$ -
135-Vacation Payoff	\$ -	\$ -	\$ 2,280	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ 9,750	\$ 2,000	\$ 2,000	\$ 4,000	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -
210-PERS	\$ 160,040	\$ 129,350	\$ 181,122	\$ 133,398	\$ -	\$ -
220-Social Security Administration	\$ 34,014	\$ 35,903	\$ 45,232	\$ 32,882	\$ -	\$ -
231-Worker's Compensation	\$ 1,712	\$ 1,686	\$ 4,851	\$ 2,593	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 1,612	\$ 1,719	\$ -	\$ -
241-Administrator Insurance	\$ 5,858	\$ 1,609	\$ 3,161	\$ 5,864	\$ -	\$ -
242-Licensed Insurance	\$ 54,771	\$ 63,942	\$ 80,635	\$ 85,265	\$ -	\$ -
243-Classified Insurance	\$ 48,329	\$ 71,195	\$ 103,361	\$ -	\$ -	\$ -
311-Instruction Services	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -
324-Rentals	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
340-Travel	\$ 16	\$ 1,426	\$ 2,100	\$ 150	\$ -	\$ -
353-Postage	\$ 372	\$ 255	\$ 500	\$ -	\$ -	\$ -
355-Printing and Binding	\$ 4	\$ 146	\$ -	\$ -	\$ -	\$ -
389-Other Non-Instructional Professional and Technical Services	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
395-Classified Subs	\$ -	\$ 904	\$ 10,000	\$ 3,000	\$ -	\$ -
399-Licensed Subs	\$ -	\$ 3,036	\$ 1,500	\$ 9,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 5,885	\$ 12,140	\$ 11,600	\$ 21,750	\$ -	\$ -
420-Textbooks	\$ 1,424	\$ 339	\$ 1,200	\$ 750	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 1,400	\$ 58	\$ 2,650	\$ 250	\$ -	\$ -
480-Computer Hardware	\$ 150	\$ -	\$ 2,500	\$ -	\$ -	\$ -
640-Dues and Fees	\$ 218	\$ 1,078	\$ 1,750	\$ 100	\$ -	\$ -
1280-Total Requirements	\$ 776,989	\$ 809,142	\$ 1,055,044	\$ 856,549	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1281

Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service district, etc.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1281-Public Alternative Programs						
131-Extra Duty - Licensed	\$ - \$	- \$	- \$	- \$	- \$	- \$
210-PERS	\$ - \$	- \$	- \$	- \$	- \$	- \$
220-Social Security Administration	\$ - \$	- \$	- \$	- \$	- \$	- \$
231-Worker's Compensation	\$ - \$	- \$	- \$	- \$	- \$	- \$
353-Postage	\$ - \$	- \$	- \$	- \$	- \$	- \$
374-Other Tuition	\$ 29,297	\$ 63	\$ 90,000	\$ 10,000	\$ -	\$ -
420-Textbooks	\$ - \$	- \$	- \$	- \$	- \$	- \$
1281-Total Requirements	\$ 29,297	\$ 63	\$ 90,000	\$ 10,000	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1288

Expenditures related to an Oregon public charter school

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1288-Charter Schools						
360-Charter School Payments	\$ 2,462,056	\$ 2,632,901	\$ 2,540,000	\$ 2,655,000	\$ -	\$ -
1288-Total Requirements	\$ 2,462,056	\$ 2,632,901	\$ 2,540,000	\$ 2,655,000	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1291

Instructional activities designed to improve English skills of students who do not speak English as their native language.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1291-English Second Language Programs						
111-Licensed Salaries	\$ 148,525	\$ 152,215	\$ 158,412	\$ 174,392	\$ -	\$ -
112-Classified Salaries	\$ 66,798	\$ 45,835	\$ 48,094	\$ -	\$ -	\$ -
131-Extra Duty Licensed	\$ 6	\$ 103	\$ 103	\$ 100	\$ -	\$ -
132-Comp Time	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 185	\$ 257	\$ 4	\$ 336	\$ -	\$ -
155-Stipend - Licensed	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000	\$ -	\$ -
210-PERS	\$ 71,883	\$ 57,141	\$ 62,892	\$ 55,795	\$ -	\$ -
220-Social Security Administration	\$ 16,098	\$ 14,825	\$ 16,189	\$ 13,757	\$ -	\$ -
231-Worker's Compensation	\$ 994	\$ 697	\$ 723	\$ 1,079	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 556	\$ 719	\$ -	\$ -
242-Licensed Insurance	\$ 31,007	\$ 33,691	\$ 36,876	\$ 28,422	\$ -	\$ -
243-Classified Insurance	\$ 26,935	\$ 30,622	\$ 32,182	\$ -	\$ -	\$ -
340-Travel	\$ 52	\$ 1,084	\$ 800	\$ 1,500	\$ -	\$ -
351-Telephone	\$ 1,508	\$ 1,276	\$ 1,000	\$ 2,500	\$ -	\$ -
395-Classified Subs	\$ -	\$ 108	\$ 1,000	\$ 2,000	\$ -	\$ -
399-Licensed Subs	\$ 117	\$ 8,758	\$ 2,000	\$ 2,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ -	\$ 17	\$ 200	\$ 2,000	\$ -	\$ -
420-Textbooks	\$ -	\$ 617	\$ 500	\$ 2,000	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -
1291-Total Requirements	\$ 369,230	\$ 352,247	\$ 366,731	\$ 306,600	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1300

Learning experiences designed to develop knowledge and skills to meet immediate and long-range education objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to: foster the development of fundamental tools of learning; prepare students for a post-secondary career; prepare students for post-secondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interest; or enrich the aesthetic qualities of life.

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
1300-Continuing Education Program						
312-Instructional Programs Improv Svcs	\$ 20,351	\$ 24,163	\$ 25,000	\$ 26,317	-	\$ -
1300-Total Requirements	\$ 20,351	\$ 24,163	\$ 25,000	\$ 26,317	-	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1400

Instructional activities as defined under 1100 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term. Does not include Extend School Year (ESY) programs.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1400-Summer School Programs						
131-Extra Duty - Licensed	\$ 1,275	\$ -	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152-Summer School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 439	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 98	\$ -	\$ -	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
692-Grant Matching	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -
1400-Total Requirements	\$ 1,815	\$ -	\$ -	\$ 25,000	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2110

Activities 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.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2110-Attendance and Social Work Svcs						
112-Classified Salaries	\$ 50,585	\$ 57,343	\$ 66,443	\$ 11,592	\$ -	\$ -
131-Extra Duty - Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 81	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ -	\$ -	\$ 1,185	\$ -	\$ -
210-PERS	\$ 17,666	\$ 16,206	\$ 20,785	\$ 3,965	\$ -	\$ -
220-Social Security Administration	\$ 3,638	\$ 4,119	\$ 5,083	\$ 977	\$ -	\$ -
231-Worker's Compensation	\$ 199	\$ 214	\$ 244	\$ 77	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 155	\$ 51	\$ -	\$ -
243-Classified Insurance	\$ 17,782	\$ 24,743	\$ 27,593	\$ -	\$ -	\$ -
340-Travel	\$ 481	\$ 201	\$ 1,000	\$ 500	\$ -	\$ -
351-Telephone	\$ 690	\$ 180	\$ 1,000	\$ 500	\$ -	\$ -
355-Printing and Binding	\$ 389	\$ -	\$ -	\$ 10,374	\$ -	\$ -
389-Other Non-Instructional Professional and Tech	\$ -	\$ 98,960	\$ 103,104	\$ 114,557	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 4,748	\$ 5,961	\$ 7,500	\$ 7,500	\$ -	\$ -
413-Vehicle Repair Parts	\$ -	\$ 2,866	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -
2110-Total Requirements	\$ 96,177	\$ 210,873	\$ 233,407	\$ 151,778	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2114

Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2114-Student Accounting Svcs						
112-Classified Salaries	\$ 105,688	\$ 110,095	\$ 112,305	\$ 124,277	\$ -	\$ -
124-Temporary - Classified (At-Will Contract)	\$ -	\$ -	\$ -	\$ 2,036	\$ -	\$ -
132-Comp Time	\$ 767	\$ 905	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 369	\$ 369	\$ -	\$ -	\$ -
210-PERS	\$ 37,517	\$ 34,517	\$ 35,207	\$ 40,886	\$ -	\$ -
220-Social Security Administration	\$ 7,719	\$ 8,129	\$ 8,619	\$ 9,663	\$ -	\$ -
231-Worker's Compensation	\$ 408	\$ 394	\$ 397	\$ 1,252	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 242	\$ 505	\$ -	\$ -
243-Classified Insurance	\$ 28,229	\$ 30,332	\$ 32,192	\$ 28,432	\$ -	\$ -
353-Postage	\$ 4,931	\$ 5,053	\$ 5,000	\$ 5,000	\$ -	\$ -
355-Printing and Binding	\$ -	\$ 1,022	\$ 500	\$ 500	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 217	\$ -	\$ 500	\$ 500	\$ -	\$ -
2114-Total Requirements	\$ 185,476	\$ 190,816	\$ 195,332	\$ 213,052	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2115

Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety.

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
2115-Student Safety						
112-Classified Salaries	\$ 237,812	\$ 269,087	\$ 342,031	\$ 254,066	\$ -	\$ -
127-Student Helpers	\$ -	\$ 319	\$ 319	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 1,700	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 2,158	\$ 2,825	\$ 794	\$ 2,135	\$ -	\$ -
210-PERS	\$ 67,359	\$ 52,149	\$ 96,419	\$ 79,908	\$ -	\$ -
220-Social Security Administration	\$ 17,842	\$ 19,879	\$ 26,226	\$ 19,599	\$ -	\$ -
231-Worker's Compensation	\$ 6,563	\$ 6,765	\$ 8,054	\$ 8,493	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 879	\$ 1,025	\$ -	\$ -
243-Classified Insurance	\$ 41,284	\$ 110,525	\$ 116,226	\$ 127,736	\$ -	\$ -
395-Classified Subs	\$ 3,038	\$ 9,871	\$ 7,500	\$ 10,000	\$ -	\$ -
692-Grant Matching	\$ -	\$ -	\$ -	\$ 167,000	\$ -	\$ -
2115-Total Requirements	\$ 376,056	\$ 473,119	\$ 598,448	\$ 669,963	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2120

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.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2120-Guidance Svcs						
111-Licensed Salaries	\$ 561,636	\$ 648,851	\$ 672,905	\$ 1,968	\$ -	\$ -
131-Extra Duty - Licensed	\$ 1,420	\$ 2,053	\$ 806	\$ 538	\$ -	\$ -
132-Comp Time	\$ 90	\$ 825	\$ -	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ 2,000	\$ 5,000	\$ 2,000	\$ 3,500	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -
210-PERS	\$ 175,438	\$ 197,437	\$ 203,326	\$ 2,335	\$ -	\$ -
220-Social Security Administration	\$ 41,432	\$ 48,574	\$ 51,692	\$ 574	\$ -	\$ -
231-Worker's Compensation	\$ 2,066	\$ 2,212	\$ 2,270	\$ 45	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 1,794	\$ 30	\$ -	\$ -
242-Licensed Insurance	\$ 130,426	\$ 142,155	\$ 157,543	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 720	\$ -	\$ -
340-Travel	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -
389-Other Non-Instructional Professional and Tech	\$ 400	\$ 240	\$ 500	\$ 5,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 217	\$ 662	\$ 450	\$ 950	\$ -	\$ -
640-Dues and Fees	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -
2120-Total Requirements	\$ 915,125	\$ 1,048,059	\$ 1,093,787	\$ 17,660	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2126

Activities organized to: (1) help place students in appropriate educational situations and/or in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
2126-Placement Svcs						
112-Classified Salaries	\$ 7,063	\$ 6,104	\$ 7,268	\$ -	\$ -	\$ -
132-Comp Time	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 2,306	\$ 1,191	\$ 2,160	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 541	\$ 463	\$ 556	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ 28	\$ 24	\$ 27	\$ -	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 17	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 2,022	\$ 3,197	\$ 4,023	\$ -	\$ -	\$ -
340-Travel	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ -
2126-Total Requirements	\$ 11,973	\$ 11,030	\$ 14,051	\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2130

Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
2130-Health Svcs						
111-Licensed Salaries	\$ 44,738	\$ 56,941	\$ 125,715	\$ 136,149	\$ -	\$ -
121-Substitutes-Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ -	\$ -	\$ -	\$ 738	\$ -	\$ -
132-Comp Time	\$ -	\$ 141	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 14,576	\$ 8,350	\$ 37,362	\$ 42,476	\$ -	\$ -
220-Social Security Administration	\$ 3,192	\$ 4,476	\$ 9,617	\$ 10,472	\$ -	\$ -
231-Worker's Compensation	\$ 166	\$ 203	\$ 424	\$ 821	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 335	\$ 548	\$ -	\$ -
242-Licensed Insurance	\$ 14,110	\$ 17,863	\$ 32,182	\$ 28,422	\$ -	\$ -
340-Travel	\$ 451	\$ 728	\$ 1,000	\$ 1,000	\$ -	\$ -
351-Telephone	\$ 809	\$ 573	\$ 1,000	\$ 500	\$ -	\$ -
389-Other Non-Instructional Professional and Technical Services	\$ -	\$ 135,985	\$ 5,000	\$ 5,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 243	\$ 430	\$ 1,000	\$ 7,000	\$ -	\$ -
640-Dues and Fees	\$ 140	\$ 615	\$ 1,000	\$ 1,000	\$ -	\$ -
2130-Total Requirements	\$ 78,423	\$ 226,305	\$ 214,635	\$ 234,125	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2132

Other health services

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2135-Health Room						
112-Classified Salaries	\$ 72,347	\$ 74,311	\$ 80,147	\$ 88,191	\$ -	\$ -
131-Extra Duty Licensed	\$ -	\$ -	\$ -	\$ 78	\$ -	\$ -
132-Comp Time	\$ -	\$ 254	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 206	\$ 120	\$ 20	\$ 247	\$ -	\$ -
210-PERS	\$ 25,770	\$ 23,006	\$ 24,671	\$ 28,337	\$ -	\$ -
220-Social Security Administration	\$ 5,198	\$ 5,249	\$ 6,133	\$ 6,771	\$ -	\$ -
231-Worker's Compensation	\$ 288	\$ 272	\$ 293	\$ 531	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 203	\$ 354	\$ -	\$ -
243-Classified Insurance	\$ 29,548	\$ 40,188	\$ 40,617	\$ 42,632	\$ -	\$ -
247-TSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
395-Classified Subs	\$ 126	\$ 132	\$ -	\$ -	\$ -	\$ -
2135-Total Requirements	\$ 133,483	\$ 143,531	\$ 152,084	\$ 167,142	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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FUND 100-GENERAL FUND, Function 2144

Psychotherapy Services. Activities which provide a therapeutic relationship between a qualified mental health professional and one or more students in which the students are helped to perceive, clarify, solve, and resolve emotional problems or disorders.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2140-Psychological Svcs						
111-Licensed Salaries	\$ - \$	- \$	- \$	- \$	- \$	- \$
210-PERS	\$ (1,257) \$	- \$	- \$	- \$	- \$	- \$
220-Social Security Administration	\$ (253) \$	- \$	- \$	- \$	- \$	- \$
231-Worker's Compensation	\$ (12) \$	- \$	- \$	- \$	- \$	- \$
242-Licensed Insurance	\$ 349 \$	- \$	- \$	- \$	- \$	- \$
410-Consumable Supplies & Materials & Materials	\$ - \$	- \$	- \$	250 \$	- \$	- \$
2140-Total Requirements	\$ (1,173) \$	- \$	- \$	250 \$	- \$	- \$

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2150

Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2150-Speech Path and Audiology Svcs						
111-Licensed Salaries	\$ 261,608	\$ 270,174	\$ 287,449	\$ 313,271	\$ -	\$ -
131-Extra Duty Licensed	\$ 558	\$ 3,864	\$ 113	\$ 75	\$ -	\$ -
132-Comp Time	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ 8,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	\$ -
210-PERS	\$ 80,899	\$ 86,363	\$ 90,813	\$ 102,817	\$ -	\$ -
220-Social Security Administration	\$ 19,828	\$ 22,042	\$ 23,375	\$ 25,348	\$ -	\$ -
231-Worker's Compensation	\$ 989	\$ 1,004	\$ 1,030	\$ 1,982	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 815	\$ 1,325	\$ -	\$ -
242-Licensed Insurance	\$ 48,336	\$ 56,240	\$ 67,394	\$ 70,454	\$ -	\$ -
311-Instruction Services	\$ 62,395	\$ 68,688	\$ 60,000	\$ 5,000	\$ -	\$ -
313-Student Services	\$ 164	\$ -	\$ -	\$ -	\$ -	\$ -
322-Repairs and Maintenance Services	\$ 305	\$ 315	\$ 500	\$ 500	\$ -	\$ -
340-Travel	\$ 588	\$ 1,027	\$ 1,000	\$ 500	\$ -	\$ -
341-Travel, Local in District	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -
342-Travel, Out of District	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
389-Other Non-Instructional Professional and Technical Services	\$ 65	\$ 520	\$ 1,500	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 2,010	\$ 1,041	\$ 2,500	\$ 2,500	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -
470-Computer Software	\$ 144	\$ 243	\$ -	\$ 1,500	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -
640-Dues and Fees	\$ 1,614	\$ 2,681	\$ 2,500	\$ 1,000	\$ -	\$ -
2150-Total Requirements	\$ 487,771	\$ 532,801	\$ 558,988	\$ 548,273	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2190

Activities concerned with direction and management of student support services; e.g., special education, ESL and at risk programs. Expenditures for the special education director are recorded here.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2190-Service Dir, Student Support Svcs						
111-Licensed Salaries	\$ 23,978	\$ (2,257)	\$ 33,910	\$ 82,361	\$ -	\$ -
112-Classified Salaries	\$ 95,364	\$ 115,212	\$ 122,000	\$ 130,902	\$ -	\$ -
113-Administrators	\$ 98,540	\$ 96,632	\$ 98,565	\$ 105,464	\$ -	\$ -
131-Extra Duty Licensed	\$ 4,995	\$ 5,631	\$ 2,500	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 397	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
135-Vacation Payoff	\$ -	\$ -	\$ 2,518	\$ -	\$ -	\$ -
145-Admin Travel Stipend	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	\$ -
155-Stipend - Licensed	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -
210-PERS	\$ 81,409	\$ 70,009	\$ 84,861	\$ 106,133	\$ -	\$ -
220-Social Security Administration	\$ 16,393	\$ 15,759	\$ 20,195	\$ 24,880	\$ -	\$ -
231-Worker's Compensation	\$ 851	\$ 767	\$ 905	\$ 1,951	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 559	\$ 1,278	\$ -	\$ -
241-Administrator Insurance	\$ 12,751	\$ 11,734	\$ 12,378	\$ 10,996	\$ -	\$ -
242-Licensed Insurance	\$ 7,055	\$ -	\$ 8,945	\$ 14,211	\$ -	\$ -
243-Classified Insurance	\$ 35,274	\$ 39,291	\$ 41,189	\$ 46,587	\$ -	\$ -
244-Confidential Employee Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322-Repairs and Maintenance Services Services	\$ 2,725	\$ 4,819	\$ 3,000	\$ 5,000	\$ -	\$ -
324-Rentals	\$ 2,010	\$ 1,950	\$ 2,500	\$ 2,500	\$ -	\$ -
340-Travel	\$ 621	\$ 1,237	\$ 2,500	\$ 7,500	\$ -	\$ -
351-Telephone	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -
353-Postage	\$ 54	\$ 112	\$ -	\$ 50	\$ -	\$ -
355-Printing and Binding	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -
382-Legal Svcs	\$ -	\$ 50	\$ -	\$ 25,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 3,795	\$ 6,918	\$ 6,000	\$ 5,000	\$ -	\$ -
413-Vehicle Repair Parts	\$ 670	\$ -	\$ -	\$ -	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -
470-Computer Software	\$ -	\$ 5,315	\$ 5,000	\$ 10,000	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2190-Total Requirements	\$ 386,510	\$ 378,575	\$ 452,025	\$ 588,363	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2210

Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Includes internal training attended by instructional staff.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2210-Improvement of Instruction Svcs						
112-Classified Salaries	\$ 23,406	\$ 24,419	\$ 24,910	\$ 27,551	\$ -	\$ -
113-Administrators	\$ 112,807	\$ 128,843	\$ 131,420	\$ 185,619	\$ -	\$ -
121-Substitutes-Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131-Extra Duty Licensed	\$ 1,000	\$ 7,907	\$ 4,644	\$ 4,863	\$ -	\$ -
132-Comp Time	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ -
133-Extra Duty - Classified	\$ 167	\$ 1,433	\$ 640	\$ -	\$ -	\$ -
135-Vacation Payoff	\$ -	\$ -	\$ 2,518	\$ -	\$ -	\$ -
138-Department Heads	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142-Taxable Meal Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154-Stipend - Admin	\$ 12,000	\$ 12,000	\$ 12,000	\$ 9,000	\$ -	\$ -
155-Stipend - Licensed	\$ 18,800	\$ 16,833	\$ 16,333	\$ 19,500	\$ -	\$ -
210-PERS	\$ 62,956	\$ 62,284	\$ 62,552	\$ 80,292	\$ -	\$ -
220-Social Security Administration	\$ 12,048	\$ 14,453	\$ 14,724	\$ 18,569	\$ -	\$ -
231-Worker's Compensation	\$ 599	\$ 636	\$ 636	\$ 1,462	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 411	\$ 940	\$ -	\$ -
241-Administrator Insurance	\$ 12,841	\$ 9,036	\$ 7,949	\$ 14,661	\$ -	\$ -
243-Classified Insurance	\$ 7,055	\$ 7,555	\$ 8,045	\$ 7,105	\$ -	\$ -
312-Instructional Programs Improv Svcs	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -
319-Other Instructional, Prof & Tech Svcs	\$ -	\$ 50,050	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ 133	\$ 62,020	\$ 1,500	\$ 1,000	\$ -	\$ -
351-Telephone	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -
353-Postage	\$ 51	\$ 61	\$ 50	\$ 500	\$ -	\$ -
355-Printing and Binding	\$ 15,225	\$ 22,497	\$ 33,000	\$ 15,000	\$ -	\$ -
395-Classified Subs	\$ -	\$ -	\$ 1,931	\$ 1,431	\$ -	\$ -
399-Licensed Subs	\$ -	\$ -	\$ 4,931	\$ 7,394	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 4,599	\$ 4,920	\$ 22,700	\$ 19,100	\$ -	\$ -
420-Textbooks	\$ -	\$ 5,448	\$ 15,000	\$ 100,000	\$ -	\$ -
440-Periodicals	\$ 10,538	\$ 10,708	\$ 11,000	\$ 15,000	\$ -	\$ -
470-Computer Software	\$ 47,735	\$ 845	\$ 45,000	\$ 35,000	\$ -	\$ -
480-Computer Hardware	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ 595	\$ 595	\$ 595	\$ 1,000	\$ -	\$ -
2210-Total Requirements	\$ 342,653	\$ 443,293	\$ 452,489	\$ 565,688	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2220

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.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2220-Educational Media Svcs						
112-Classified Salaries	\$ 169,967	\$ 184,581	\$ 191,994	\$ 208,060	\$ -	\$ -
131-Extra Duty - Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132-Comp Time	\$ 676	\$ 591	\$ 38	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 857	\$ 2,255	\$ 2,151	\$ 1,763	\$ -	\$ -
210-PERS	\$ 63,716	\$ 51,625	\$ 59,214	\$ 65,831	\$ -	\$ -
220-Social Security Administration	\$ 11,956	\$ 13,561	\$ 14,855	\$ 16,051	\$ -	\$ -
231-Worker's Compensation	\$ 687	\$ 701	\$ 725	\$ 2,241	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 508	\$ 839	\$ -	\$ -
243-Classified Insurance	\$ 90,536	\$ 85,815	\$ 87,607	\$ 99,486	\$ -	\$ -
322-Repairs and Maintenance Services	\$ 110	\$ 208	\$ 100	\$ 100	\$ -	\$ -
324-Rentals	\$ 677	\$ 749	\$ 600	\$ 601	\$ -	\$ -
395-Classified Subs	\$ 239	\$ 1,032	\$ 4,000	\$ 5,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 6,068	\$ 4,551	\$ 3,450	\$ 5,550	\$ -	\$ -
430-Library Books	\$ 4,523	\$ 10,358	\$ 10,750	\$ 9,625	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 25,000	\$ 16,587	\$ 21,301	\$ 28,300	\$ -	\$ -
480-Computer Hardware	\$ -	\$ 784	\$ 800	\$ 500	\$ -	\$ -
640-Dues and Fees	\$ 3,258	\$ 3,258	\$ 1,100	\$ 1,116	\$ -	\$ -
2220-Total Requirements	\$ 378,267	\$ 376,956	\$ 399,193	\$ 445,064	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2230

Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
2230-Assessment and Testing						
319-Other Instructional, Prof & Tech Svcs	\$ 3,338	\$ 13,673	\$ 15,000	\$ 15,000	-	\$ -
324-Rentals	\$ -	\$ 938	\$ 2,500	\$ 2,500	-	\$ -
389-Other Non-Instructional Professional and Tec	\$ (19)	\$ -	\$ 250	\$ 250	-	\$ -
470-Computer Software	\$ 107,054	\$ -	\$ 65,000	\$ 50,000	-	\$ -
480-Computer Hardware	\$ 3,822	\$ -	\$ -	\$ -	-	\$ -
640-Dues and Fees	\$ -	\$ -	\$ 2,550	\$ 2,550	-	\$ -
2230-Total Requirements	\$ 114,195	\$ 14,611	\$ 85,300	\$ 70,300	-	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2240

Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. This function is for staff development that is related to instruction and includes external training attended by instructional staff.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2240-Instructional Staff Development						
131-Extra Duty - Licensed	\$ -	\$ -	\$ -	\$ 11,063	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ -	\$ (186)	\$ 21,251	\$ -	\$ -
210-PERS	\$ -	\$ -	\$ -	\$ 5,597	\$ -	\$ -
220-Social Security Administration	\$ -	\$ -	\$ -	\$ 1,361	\$ -	\$ -
231-Worker's Compensation	\$ -	\$ -	\$ (0)	\$ 165	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ -	\$ -	\$ 71	\$ -	\$ -
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 33	\$ -	\$ -
248-Staff Tuition Reimbursement	\$ 1,843	\$ -	\$ -	\$ -	\$ -	\$ -
312-Instructional Programs Improv Svcs	\$ -	\$ 600	\$ 1,200	\$ 500	\$ -	\$ -
324-Rentals	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -
340-Travel	\$ 27,349	\$ 17,139	\$ 95,500	\$ 14,360	\$ -	\$ -
348-Staff Tuition	\$ 55,244	\$ 43,961	\$ -	\$ 22,500	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ -	\$ -	\$ 500	\$ 1,000	\$ -	\$ -
640-Dues and Fees	\$ 26,608	\$ 25,608	\$ 20,608	\$ 20,143	\$ -	\$ -
2240-Total Requirements	\$ 111,044	\$ 87,122	\$ 118,108	\$ 98,043	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2310

Activities of the legally elected or appointed body vested with responsibilities for educational planning and policy making. Includes audit and legal services.

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
2310-Board of Education Svcs						
340-Travel	\$ -	\$ -	\$ 5,000	\$ 3,000	\$ -	\$ -
353-Postage	\$ -	\$ 10	\$ 2,500	\$ 1,000	\$ -	\$ -
354-Advertising	\$ 1,924	\$ 1,837	\$ 2,500	\$ 1,000	\$ -	\$ -
355-Printing and Binding	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -
381-Audit Svcs	\$ 44,400	\$ 25,650	\$ 45,000	\$ 45,000	\$ -	\$ -
382-Legal Svcs	\$ 26,225	\$ 33,047	\$ 30,000	\$ 50,000	\$ -	\$ -
384-Negotiation Services	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
388-Election Services	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
389-Other Non-Instructional Professional and Tech Svcs	\$ -	\$ -	\$ 25,000	\$ 15,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ -	\$ 50	\$ 2,000	\$ 2,000	\$ -	\$ -
640-Dues and Fees	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -
655-Judgements and Settlements	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -
2310-Total Requirements	\$ 72,549	\$ 60,594	\$ 121,000	\$ 125,000	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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FUND 100-GENERAL FUND, Function 2320

Activities associated with the overall general administrative or executive responsibility for the entire district.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2320-Executive Administration Services						
111-Licensed Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320-Total Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2321

Activities performed by the superintendent in the general direction and management of all affairs of the district. Includes all personnel and materials in the office of the chief executive officer.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2321-Office of the Superintendent Svcs						
113-Administrators	\$ 280,367	\$ 276,425	\$ 304,000	\$ 325,280	\$ -	\$ -
119-Salaries Confidential-General	\$ 56,330	\$ 58,913	\$ 57,892	\$ 63,184	\$ -	\$ -
132-Comp Time	\$ -	\$ 798	\$ -	\$ 611	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 566	\$ -	\$ 583	\$ -	\$ -
135-Vacation Payoff	\$ 15,575	\$ 69,739	\$ 14,559	\$ 10,524	\$ -	\$ -
145-Admin Travel Stipend	\$ -	\$ 11,400	\$ 15,000	\$ 13,200	\$ -	\$ -
210-PERS	\$ 148,241	\$ 140,515	\$ 142,321	\$ 137,874	\$ -	\$ -
220-Social Security Administration	\$ 25,701	\$ 30,476	\$ 29,946	\$ 31,547	\$ -	\$ -
231-Worker's Compensation	\$ 1,250	\$ 1,427	\$ 1,282	\$ 2,474	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 762	\$ 1,412	\$ -	\$ -
241-Administrator Insurance	\$ 21,947	\$ 23,421	\$ 24,030	\$ 34,557	\$ -	\$ -
244-Confidential Employee Insurance	\$ 14,327	\$ 15,337	\$ 16,312	\$ 14,461	\$ -	\$ -
247-TSA	\$ 45,600	\$ 45,600	\$ 48,600	\$ 57,000	\$ -	\$ -
322-Repairs and Maintenance Services Services	\$ -	\$ 207	\$ -	\$ 250	\$ -	\$ -
324-Rentals	\$ -	\$ 499	\$ 500	\$ 1,000	\$ -	\$ -
340-Travel	\$ 3,337	\$ 6,378	\$ 2,500	\$ 6,000	\$ -	\$ -
351-Telephone	\$ -	\$ 79	\$ -	\$ 75	\$ -	\$ -
353-Postage	\$ 670	\$ 10,073	\$ 2,500	\$ 1,000	\$ -	\$ -
354-Advertising	\$ 325	\$ 8,296	\$ 1,000	\$ 1,000	\$ -	\$ -
355-Printing and Binding	\$ 231	\$ 7,189	\$ 1,000	\$ 1,500	\$ -	\$ -
389-Other Non-Instructional Professional and Tec	\$ 6,002	\$ 90,773	\$ 4,000	\$ 1,000	\$ -	\$ -
410-Consumable Supplies & Materials & Material	\$ 3,828	\$ 5,984	\$ 12,500	\$ 21,500	\$ -	\$ -
440-Periodicals	\$ -	\$ 10	\$ -	\$ 100	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ 300	\$ 2,500	\$ 1,200	\$ -	\$ -
470-Computer Software	\$ -	\$ 6,108	\$ 2,500	\$ 200	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ 2,500	\$ 1,175	\$ -	\$ -
640-Dues and Fees	\$ 21,883	\$ 13,394	\$ 12,500	\$ 17,000	\$ -	\$ -
2321-Total Requirements	\$ 645,613	\$ 823,907	\$ 698,704	\$ 745,706	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

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FUND 100-GENERAL FUND, Function 2410

Activities concerned with directing and managing the operation of a particular school. 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 instruction activities with instructional activities of the district.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2410-Office of the Principal Svcs						
111-Licensed Salaries	\$ 103,361	\$ 3,239	\$ 1,637	\$ -	\$ -	\$ -
112-Classified Salaries	\$ 673,238	\$ 713,719	\$ 740,736	\$ 787,578	\$ -	\$ -
113-Administrators	\$ 1,291,047	\$ 1,380,506	\$ 1,334,517	\$ 1,402,243	\$ -	\$ -
124-Temporary - Classified (At-Will Contract)	\$ -	\$ -	\$ -	\$ 2,131	\$ -	\$ -
131-Extra Duty Licensed	\$ -	\$ 81	\$ 81	\$ -	\$ -	\$ -
132-Comp Time	\$ 2,233	\$ 10,020	\$ 294	\$ 252	\$ -	\$ -
133-Extra Duty - Classified	\$ 2,816	\$ 6,534	\$ 3,360	\$ 2,761	\$ -	\$ -
135-Vacation Payoff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
136-Mentor/Buddy	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -
137-Student Teacher	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -
145-Admin Travel Stipend	\$ -	\$ 8,250	\$ 5,500	\$ 8,250	\$ -	\$ -
155-Stipend - Licensed	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
210-PERS	\$ 732,627	\$ 624,793	\$ 649,356	\$ 709,124	\$ -	\$ -
220-Social Security Administration	\$ 152,188	\$ 158,376	\$ 159,745	\$ 168,699	\$ -	\$ -
231-Worker's Compensation	\$ 7,620	\$ 7,327	\$ 7,125	\$ 13,229	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 4,372	\$ 8,799	\$ -	\$ -
241-Administrator Insurance	\$ 144,125	\$ 156,184	\$ 157,684	\$ 161,269	\$ -	\$ -
242-Licensed Insurance	\$ 21,164	\$ -	\$ -	\$ 14,211	\$ -	\$ -
243-Classified Insurance	\$ 238,145	\$ 243,739	\$ 233,546	\$ 291,332	\$ -	\$ -
312-Instructional Programs Improv Svcs	\$ -	\$ 5,800	\$ -	\$ -	\$ -	\$ -
322-Repairs and Maintenance Services	\$ 4,205	\$ 8,254	\$ 5,600	\$ 6,400	\$ -	\$ -
324-Rentals	\$ 11,521	\$ 11,024	\$ 11,305	\$ 13,200	\$ -	\$ -
340-Travel	\$ 2,199	\$ 8,730	\$ 5,600	\$ 8,400	\$ -	\$ -
353-Postage	\$ 14,744	\$ 10,077	\$ 11,450	\$ 10,750	\$ -	\$ -
355-Printing and Binding	\$ 1,904	\$ 636	\$ 3,100	\$ 2,900	\$ -	\$ -
389-Other Non-Instructional Professional and Tech	\$ -	\$ 1,000	\$ 2,300	\$ 2,650	\$ -	\$ -
395-Classified Subs	\$ 1,682	\$ 979	\$ 35,900	\$ 5,900	\$ -	\$ -
399-Licensed Subs	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 58,772	\$ 54,343	\$ 140,228	\$ 145,666	\$ -	\$ -
420-Textbooks	\$ -	\$ 3,361	\$ -	\$ -	\$ -	\$ -
460-Non-Consumable Items	\$ 1,500	\$ 2,137	\$ 10,300	\$ 9,300	\$ -	\$ -
470-Computer Software	\$ -	\$ 158	\$ 3,420	\$ 4,664	\$ -	\$ -
480-Computer Hardware	\$ 2,174	\$ 21,940	\$ 4,600	\$ 4,500	\$ -	\$ -
542-replacement Equipment Purchase	\$ -	\$ 30,493	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ 8,165	\$ 7,735	\$ 1,550	\$ 1,584	\$ -	\$ -
2410-Total Requirements	\$ 3,477,430	\$ 3,481,588	\$ 3,536,358	\$ 3,788,791	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2520

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.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2520-Fiscal Svcs						
112-Classified Salaries	\$ 99,288	\$ 95,354	\$ 102,187	\$ 104,901	\$ -	\$ -
113-Administrators	\$ 115,008	\$ 115,959	\$ 118,278	\$ 126,557	\$ -	\$ -
119-Salaries Confidential-General	\$ 172,478	\$ 212,154	\$ 246,271	\$ 204,560	\$ -	\$ -
132-Comp Time	\$ 23,624	\$ 9,968	\$ 360	\$ 15,786	\$ -	\$ -
133-Extra Duty - Classified	\$ 321	\$ -	\$ -	\$ -	\$ -	\$ -
135-Vacation Payoff	\$ 2,182	\$ 19,695	\$ 8,140	\$ 8,720	\$ -	\$ -
210-PERS	\$ 146,253	\$ 155,232	\$ 149,105	\$ 148,787	\$ -	\$ -
220-Social Security Administration	\$ 30,172	\$ 33,978	\$ 36,342	\$ 35,230	\$ -	\$ -
231-Worker's Compensation	\$ 1,281	\$ 1,516	\$ 1,630	\$ 2,763	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 828	\$ 1,842	\$ -	\$ -
241-Administrator Insurance	\$ 14,545	\$ 16,939	\$ 16,463	\$ 14,661	\$ -	\$ -
243-Classified Insurance	\$ 28,259	\$ 28,407	\$ 32,182	\$ 28,422	\$ -	\$ -
244-Confidential Employee Insurance	\$ 33,457	\$ 30,319	\$ 45,475	\$ 43,382	\$ -	\$ -
322-Repairs and Maintenance Services	\$ 1,261	\$ 1,097	\$ 2,000	\$ 2,000	\$ -	\$ -
324-Rentals	\$ 4,664	\$ 4,167	\$ 8,000	\$ 5,000	\$ -	\$ -
340-Travel	\$ 2,600	\$ 11,847	\$ 15,000	\$ 10,000	\$ -	\$ -
353-Postage	\$ 3,711	\$ 3,726	\$ 8,000	\$ 7,500	\$ -	\$ -
354-Advertising	\$ 140	\$ -	\$ 2,000	\$ 1,000	\$ -	\$ -
355-Printing and Binding	\$ -	\$ -	\$ 300	\$ 500	\$ -	\$ -
389-Other Non-Instructional Professional and Tech	\$ 22,854	\$ 12,311	\$ 35,000	\$ 25,000	\$ -	\$ -
396-Criminal History Checks	\$ 350	\$ 381	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 7,550	\$ 8,552	\$ 19,500	\$ 10,000	\$ -	\$ -
440-Periodicals	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -
460-Non-Consumable Items	\$ 3,875	\$ 7,753	\$ 4,000	\$ 4,000	\$ -	\$ -
470-Computer Software	\$ 1,530	\$ 7,371	\$ 3,000	\$ 10,000	\$ -	\$ -
480-Computer Hardware	\$ 1,306	\$ -	\$ 3,000	\$ 2,500	\$ -	\$ -
640-Dues and Fees	\$ 4,828	\$ 4,604	\$ 50,000	\$ 9,000	\$ -	\$ -
670-Taxes and Licenses	\$ 878	\$ 878	\$ 300	\$ 1,000	\$ -	\$ -
690-Grant Indirect Charges	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -
2520-Total Requirements	\$ 722,414	\$ 782,209	\$ 907,859	\$ 823,612	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2540

Activities of directing and managing the operation and maintenance of the school plant facilities.

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
2540-Operation and Maint of Plant						
410-Consumable Supplies & Materials & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ 13	\$ 15	\$ -	\$ -	\$ -	\$ -
650-Insurance & Judgments	\$ -	\$ 313,512	\$ 345,000	\$ 400,000	\$ -	\$ -
653-Property Insurance Premiums	\$ 267,331	\$ -	\$ -	\$ -	\$ -	\$ -
2540-Total Requirements	\$ 267,343	\$ 313,527	\$ 345,000	\$ 400,000	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2542

Activities concerned with keeping a physical plant clean and ready for daily use. Operating the heating, lighting, and ventilating systems; rental and lease of buildings; are included.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2542-Care and Upkeep of Buildings Svcs						
112-Classified Salaries	\$ 669,773	\$ 751,385	\$ 865,334	\$ 847,695	\$ -	\$ -
114-Managerial Classified	\$ 52,757	\$ 53,857	\$ 54,934	\$ 59,955	\$ -	\$ -
132-Comp Time	\$ 4,451	\$ 7,533	\$ 2,334	\$ 1,078	\$ -	\$ -
133-Extra Duty - Classified	\$ (326)	\$ 6,621	\$ 6,804	\$ 6,498	\$ -	\$ -
135-Vacation Payoff	\$ -	\$ 12,192	\$ 1,052	\$ -	\$ -	\$ -
153-Summer Labor	\$ -	\$ -	\$ -	\$ 11,019	\$ -	\$ -
210-PERS	\$ 240,874	\$ 221,100	\$ 278,246	\$ 288,181	\$ -	\$ -
220-Social Security Administration	\$ 51,631	\$ 60,986	\$ 71,180	\$ 70,858	\$ -	\$ -
231-Worker's Compensation	\$ 19,988	\$ 20,187	\$ 23,032	\$ 35,458	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 1,867	\$ 3,705	\$ -	\$ -
241-Administrator Insurance	\$ 7,267	\$ 6,412	\$ 6,203	\$ 14,661	\$ -	\$ -
243-Classified Insurance	\$ 243,796	\$ 254,407	\$ 251,833	\$ 286,137	\$ -	\$ -
322-Repairs and Maintenance Services	\$ -	\$ 18,268	\$ 5,000	\$ 2,500	\$ -	\$ -
324-Rentals	\$ -	\$ 182	\$ -	\$ 2,500	\$ -	\$ -
325-Electricity	\$ 365,752	\$ 421,499	\$ 450,500	\$ 415,000	\$ -	\$ -
326-Fuel	\$ 180,915	\$ 214,933	\$ 233,000	\$ 290,000	\$ -	\$ -
327-Water & Sewage	\$ 135,814	\$ 144,415	\$ 134,000	\$ 150,000	\$ -	\$ -
328-Garbage	\$ 105,562	\$ 109,282	\$ 104,500	\$ 110,000	\$ -	\$ -
351-Telephone	\$ 38,566	\$ 38,379	\$ 45,000	\$ 40,000	\$ -	\$ -
391-Physical Exams, Drivers	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -
395-Classified Subs	\$ 17,754	\$ 16,401	\$ 25,000	\$ 17,500	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 114,422	\$ 148,327	\$ 125,000	\$ 145,000	\$ -	\$ -
460-Non-Consumable Items	\$ 7,874	\$ 6,137	\$ 10,000	\$ 10,000	\$ -	\$ -
470-Computer Software	\$ -	\$ 3,349	\$ -	\$ 5,500	\$ -	\$ -
541-Initial and Additional Equipment Purchase	\$ -	\$ -	\$ 12,500	\$ 10,000	\$ -	\$ -
542-Replacement Equipment Purchase	\$ -	\$ 17,336	\$ 12,500	\$ 10,000	\$ -	\$ -
640-Dues and Fees	\$ 1,359	\$ 9,995	\$ 2,500	\$ 2,500	\$ -	\$ -
650-Insurance & Judgments	\$ 278	\$ 161	\$ -	\$ -	\$ -	\$ -
653-Property Insurance Premiums	\$ 5,312	\$ -	\$ -	\$ -	\$ -	\$ -
2542-Total Requirements	\$ 2,263,818	\$ 2,543,343	\$ 2,722,317	\$ 2,836,244	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2543

Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2543-Care and Upkeep of Grounds Svcs						
124-Temporary-Classified	\$ -	\$ 18,894	\$ 10,585	\$ 8,918	\$ -	\$ -
133-Extra Duty - Classified	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 10	\$ 4,482	\$ 2,511	\$ 2,767	\$ -	\$ -
220-Social Security Administration	\$ 2	\$ 1,445	\$ 810	\$ 682	\$ -	\$ -
231-Worker's Compensation	\$ 1	\$ 466	\$ 261	\$ 54	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 2	\$ 36	\$ -	\$ -
389-Other Non-Instructional Professional and Tech	\$ 150,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 1,077	\$ 5,000	\$ -	\$ -	\$ -
2543-Total Requirements	\$ 150,045	\$ 181,364	\$ 174,169	\$ 167,457	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2544

Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2544-Maintenance						
112-Classified Salaries	\$ 308,150	\$ 304,804	\$ 328,495	\$ 359,282	\$ -	\$ -
114-Managerial Classified	\$ 69,089	\$ 74,457	\$ 75,946	\$ 82,888	\$ -	\$ -
124-Temporary - Classified (At-Will Contract)	\$ 5,085	\$ -	\$ -	\$ -	\$ -	\$ -
127-Student Helper Salaries	\$ -	\$ -	\$ 5,205	\$ -	\$ -	\$ -
132-Comp Time	\$ 5,128	\$ 7,736	\$ 5,225	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 9,966	\$ -	\$ -	\$ -	\$ -	\$ -
135-Vacation Payoff	\$ -	\$ 4,568	\$ 1,455	\$ -	\$ -	\$ -
154-Stipend - Admin	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -
210-PERS	\$ 132,504	\$ 111,549	\$ 126,011	\$ 140,278	\$ -	\$ -
220-Social Security Administration	\$ 28,996	\$ 29,394	\$ 31,795	\$ 33,979	\$ -	\$ -
231-Worker's Compensation	\$ 9,505	\$ 8,451	\$ 9,165	\$ 13,234	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 822	\$ 1,777	\$ -	\$ -
241-Administrator Insurance	\$ 14,364	\$ 15,390	\$ 16,323	\$ 14,661	\$ -	\$ -
243-Classified Insurance	\$ 71,396	\$ 66,082	\$ 70,585	\$ 92,578	\$ -	\$ -
322-Repairs and Maintenance Services	\$ 147,084	\$ 188,627	\$ 200,000	\$ 240,000	\$ -	\$ -
323-Radio Service	\$ -	\$ 1,433	\$ 2,500	\$ 2,500	\$ -	\$ -
324-Rentals	\$ 4,226	\$ 10,116	\$ 2,500	\$ 7,500	\$ -	\$ -
329-Other Property Svcs	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -
340-Travel	\$ 764	\$ 2,625	\$ 5,000	\$ 2,500	\$ -	\$ -
348-Staff Tuition	\$ 2,032	\$ -	\$ 2,500	\$ -	\$ -	\$ -
351-Telephone	\$ 8,615	\$ 13,656	\$ 12,500	\$ 12,500	\$ -	\$ -
353-Postage	\$ 8	\$ 7	\$ 250	\$ 250	\$ -	\$ -
355-Printing and Binding	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ -
389-Other Non-Instructional Professional and Technical Services	\$ 10,661	\$ 18,712	\$ 10,000	\$ 20,000	\$ -	\$ -
406-Gas, Oil, Lube, Propane	\$ 18,776	\$ 34,889	\$ 25,000	\$ 35,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 140,381	\$ 201,771	\$ 125,000	\$ 155,000	\$ -	\$ -
413-Vehicle Repair Parts	\$ 1,101	\$ 1,144	\$ 1,500	\$ 1,500	\$ -	\$ -
460-Non-Consumable Items	\$ 3,857	\$ 31,686	\$ 25,000	\$ 22,000	\$ -	\$ -
470-Computer Software	\$ 10,758	\$ 18,126	\$ 20,000	\$ 15,000	\$ -	\$ -
480-Computer Hardware	\$ -	\$ 149	\$ -	\$ -	\$ -	\$ -
520-Buildings Acquisition	\$ 8,884	\$ 25,064	\$ 25,000	\$ -	\$ -	\$ -
530-Improvements Other Than Buildings	\$ -	\$ 28,615	\$ -	\$ -	\$ -	\$ -
540-Depreciable Equipment	\$ -	\$ 10,804	\$ -	\$ -	\$ -	\$ -
541-Initial and Additional Equipment Purchase	\$ 62,046	\$ 52,399	\$ 10,000	\$ 10,000	\$ -	\$ -
542-Replacement Equipment Purchase	\$ 13,214	\$ 85,082	\$ 10,000	\$ 10,000	\$ -	\$ -
640-Dues and Fees	\$ 5,007	\$ 2,913	\$ 2,000	\$ 2,000	\$ -	\$ -
650-Insurance & Judgments	\$ -	\$ 6,643	\$ 7,500	\$ 9,000	\$ -	\$ -
670-Taxes and Licenses	\$ 1,500	\$ -	\$ 500	\$ -	\$ -	\$ -
2544-Total Requirements	\$ 1,093,096	\$ 1,361,392	\$ 1,162,527	\$ 1,300,676	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2548

Activities concerned with maintaining the Vocational Agriculture teaching facility, comprised of a greenhouse and other Ag-related projects.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2548-Land Lab						
127-Student Helper Salaries	\$ 9,420	\$ 7,005	\$ -	\$ 4,875	\$ -	\$ -
220-Social Security Administration	\$ 134	\$ 220	\$ -	\$ 373	\$ -	\$ -
231-Worker's Compensation	\$ 262	\$ 173	\$ -	\$ 29	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ -
413-Vehicle Repair Parts	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -
670-Taxes and Licenses	\$ 103	\$ 106	\$ -	\$ -	\$ -	\$ -
2548-Total Requirements	\$ 9,919	\$ 7,550	\$ -	\$ 5,297	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2550

Activities concerned with the transportation of students between home and school, as provided by state law, including trips to school activities.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2550-Student Transportation Svcs						
112-Classified Salaries	\$ 556,535	\$ 430,370	\$ 555,365	\$ 697,244	\$ -	\$ -
114-Managerial-Classified	\$ 67,088	\$ 70,376	\$ 71,784	\$ 82,411	\$ -	\$ -
124-Taxable Meal Reimbursement	\$ -	\$ -	\$ -	\$ 449	\$ -	\$ -
131-Extra Duty - Licensed	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	\$ -
132-Comp Time	\$ 2,419	\$ 9,312	\$ 136	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 65,717	\$ 143,867	\$ 31,320	\$ 130,055	\$ -	\$ -
135-Vacation Payoff	\$ -	\$ 3,435	\$ 1,375	\$ -	\$ -	\$ -
142-Meal Reimbursement	\$ 395	\$ 790	\$ 396	\$ 1,158	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -
210-PERS	\$ 223,203	\$ 182,523	\$ 198,524	\$ 277,957	\$ -	\$ -
220-Social Security Administration	\$ 49,588	\$ 48,970	\$ 50,901	\$ 67,421	\$ -	\$ -
231-Worker's Compensation	\$ 22,720	\$ 18,809	\$ 21,700	\$ 30,640	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 1,684	\$ 3,525	\$ -	\$ -
241-Administrator Insurance	\$ 14,364	\$ 15,377	\$ 16,310	\$ 14,661	\$ -	\$ -
243-Classified Insurance	\$ 242,292	\$ 193,905	\$ 296,237	\$ 357,524	\$ -	\$ -
322-Repairs and Maintenance Services	\$ 4,379	\$ 31,438	\$ 40,000	\$ 42,000	\$ -	\$ -
323-Radio Service	\$ 11,054	\$ 979	\$ 2,000	\$ 15,000	\$ -	\$ -
324-Rentals	\$ 2,301	\$ 2,219	\$ 2,500	\$ 2,500	\$ -	\$ -
330-Reimbursement of Student Travel	\$ 6,518	\$ 8,420	\$ 9,000	\$ -	\$ -	\$ -
331-Reimbursable Student Transportation	\$ 29,959	\$ 293,710	\$ 150,190	\$ 167,158	\$ -	\$ -
340-Travel	\$ 3,747	\$ 6,644	\$ 11,000	\$ 7,500	\$ -	\$ -
353-Postage	\$ 62	\$ 167	\$ 250	\$ 250	\$ -	\$ -
355-Printing and Binding	\$ -	\$ 115	\$ 250	\$ 250	\$ -	\$ -
389-Other Non-Instructional Professional and Technical Services	\$ -	\$ 445	\$ 500	\$ 500	\$ -	\$ -
391-Physical Exams, Drivers	\$ 3,875	\$ 2,575	\$ 4,000	\$ 4,000	\$ -	\$ -
392-Drug Tests, Drivers	\$ 1,495	\$ 595	\$ 2,500	\$ 1,500	\$ -	\$ -
406-Gas, Oil, Lube, Propane	\$ 82,291	\$ 192,320	\$ 220,000	\$ 200,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 2,731	\$ 10,260	\$ 12,000	\$ 9,900	\$ -	\$ -
413-Vehicle Repair Parts	\$ 21,631	\$ 46,230	\$ 60,000	\$ 75,000	\$ -	\$ -
414-Bus Garage Operation	\$ 11,512	\$ 20,214	\$ 25,000	\$ 25,000	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ 1,499	\$ 1,500	\$ 2,000	\$ -	\$ -
470-Computer Software	\$ 1,800	\$ 5,200	\$ 27,000	\$ 5,000	\$ -	\$ -
480-Computer Hardware	\$ -	\$ 1,350	\$ 1,500	\$ 2,500	\$ -	\$ -
541-Initial and Additional Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
542-Replacement Equipment Purchase	\$ -	\$ 77,210	\$ -	\$ -	\$ -	\$ -
564-Bus and Capital Bus Improvements	\$ -	\$ 119,628	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ 5,270	\$ 1,085	\$ 6,500	\$ 30,000	\$ -	\$ -
650-Insurance & Judgments	\$ -	\$ 39,153	\$ 42,500	\$ 54,000	\$ -	\$ -
652-Fidelity Bond Premiums	\$ 100	\$ 100	\$ -	\$ 100	\$ -	\$ -
653-Property Insurance Premiums	\$ 36,372	\$ -	\$ -	\$ -	\$ -	\$ -
2550-Total Requirements	\$ 1,464,418	\$ 1,984,287	\$ 1,868,922	\$ 2,312,202	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2573

The operation of the systemwide activities of receiving, storing, and distributing supplies, furniture, equipment, materials, and mail. This function includes courier services.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2573-Warehousing and Distributing Svcs						
112-Classified Salaries	\$ 7,023	\$ 12,457	\$ 13,222	\$ 9,360	\$ -	\$ -
131-Extra Duty - Classified	\$ -	\$ 934	\$ 558	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 121	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Licensed	\$ 2,282	\$ -	\$ -	\$ 171	\$ -	\$ -
210-PERS	\$ 1,787	\$ 3,740	\$ 4,096	\$ 3,228	\$ -	\$ -
220-Social Security Administration	\$ 672	\$ 1,015	\$ 1,054	\$ 729	\$ -	\$ -
231-Worker's Compensation	\$ 356	\$ 480	\$ 490	\$ 391	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 32	\$ 38	\$ -	\$ -
243-Classified Insurance	\$ 2,140	\$ 2,140	\$ 2,437	\$ 7	\$ -	\$ -
406-Gas, Oil, Lube, Propane	\$ 2,132	\$ 2,865	\$ 3,000	\$ 3,000	\$ -	\$ -
2573-Total Requirements	\$ 16,392	\$ 23,753	\$ 24,890	\$ 16,925	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2630

Activities concerned with writing, editing, and providing administrative information to students and staff.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2630-Information Services						
113-Administrators	\$ 17,396	\$ 56,162	\$ 116,600	\$ 130,262	\$ -	\$ -
145-Admin Travel Stipend	\$ -	\$ 2,750	\$ 5,500	\$ -	\$ -	\$ -
210-PERS	\$ 7,173	\$ 17,509	\$ 36,288	\$ 40,420	\$ -	\$ -
220-Social Security Administration	\$ 1,287	\$ 4,327	\$ 9,341	\$ 9,965	\$ -	\$ -
231-Worker's Compensation	\$ 60	\$ 194	\$ 401	\$ 782	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 244	\$ 521	\$ -	\$ -
241-Administrator Insurance	\$ 1,822	\$ 7,801	\$ 16,450	\$ 14,661	\$ -	\$ -
389-Other Non-Instructional Professional and Technical Services	\$ -	\$ -	\$ 5,000	\$ 12,500	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -
470-Computer Software	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
2630-Total Requirements	\$ 27,738	\$ 88,743	\$ 192,324	\$ 231,611	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2632

Activities concerned with writing, editing, and providing administrative information to students and staff.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2632-Internal Information Svcs						
112-Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
353-Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
355-Printing and Binding	\$ -	\$ -	202	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ -	\$ -	335	\$ -	\$ -	\$ -
2632-Total Requirements	\$ -	\$ 537		\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2640

Activities concerned with employing and assigning personnel for the district

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2640-Staff Services						
151-Stipend - Club Advisor/Activities	\$ -	\$ 2,225	\$ -	\$ 5,750	\$ -	\$ -
156-Stipend - Classified	\$ 11,200	\$ 23,700	\$ -	\$ 23,200	\$ -	\$ -
210-PERS	\$ 3,851	\$ 9,035	\$ -	\$ 8,983	\$ -	\$ -
220-Social Security Administration	\$ 857	\$ 2,250	\$ -	\$ 2,215	\$ -	\$ -
231-Worker's Compensation	\$ 55	\$ 150	\$ -	\$ 174	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ -	\$ 116	\$ -	\$ -
389-Other Non-Instructional Professional and Technical Services	\$ 7,290	\$ 6,200	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2640-Total Requirements	\$ 23,252	\$ 43,560	\$ -	\$ 40,437	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2642

Activities concerned with employment and assigning personnel for the district.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2642-Recruitment and Placement Svcs						
112-Classified Salaries	\$ 31,621	\$ 37,050	\$ -	\$ -	\$ -	\$ -
114-Managerial-Classified	\$ 102,063	\$ 111,458	\$ 113,687	\$ 124,076	\$ -	\$ -
119-Salaries Confidential-General	\$ 73,734	\$ 132,162	\$ 181,034	\$ 198,023	\$ -	\$ -
132-Comp Time	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 111	\$ -	\$ -	\$ -	\$ -
135-Vacation Payoff	\$ 4,312	\$ -	\$ 5,643	\$ 6,000	\$ -	\$ -
136-Mentor/Buddy	\$ -	\$ 985	\$ 772	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
210-PERS	\$ 77,249	\$ 90,657	\$ 97,079	\$ 109,095	\$ -	\$ -
220-Social Security Administration	\$ 15,145	\$ 20,403	\$ 22,620	\$ 24,641	\$ -	\$ -
231-Worker's Compensation	\$ 776	\$ 964	\$ 1,001	\$ 1,933	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 612	\$ 1,288	\$ -	\$ -
241-Administrator Insurance	\$ 14,489	\$ 15,529	\$ 16,441	\$ 14,661	\$ -	\$ -
243-Classified Insurance	\$ 9,409	\$ 11,383	\$ -	\$ -	\$ -	\$ -
244-Confidential Employee Insurance	\$ 20,328	\$ 33,289	\$ 48,715	\$ 43,382	\$ -	\$ -
247-TSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ 2,119	\$ 10,879	\$ 10,000	\$ 6,000	\$ -	\$ -
348-Staff Tuition	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -
351-Telephone	\$ -	\$ 401	\$ 250	\$ 250	\$ -	\$ -
353-Postage	\$ 451	\$ 409	\$ 500	\$ 500	\$ -	\$ -
354-Advertising	\$ 60	\$ -	\$ -	\$ 500	\$ -	\$ -
389-Other Non-Instructional Professional and Technical Services	\$ -	\$ -	\$ 7,000	\$ 2,000	\$ -	\$ -
394-Sub Calling Services	\$ -	\$ -	\$ 7,500	\$ 500	\$ -	\$ -
396-Criminal History Checks	\$ 359	\$ 896	\$ 500	\$ 3,000	\$ -	\$ -
398-Fingerprinting	\$ 358	\$ 512	\$ 1,000	\$ 3,000	\$ -	\$ -
399-Licensed Subs	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 4,950	\$ 7,300	\$ 6,500	\$ 5,550	\$ -	\$ -
440-Periodicals	\$ -	\$ -	\$ 250	\$ 250	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -
470-Computer Software	\$ 37,430	\$ 36,279	\$ 38,000	\$ 2,000	\$ -	\$ -
480-Computer Hardware	\$ 800	\$ -	\$ 1,500	\$ 8,000	\$ -	\$ -
640-Dues and Fees	\$ 4,132	\$ 10,412	\$ 8,000	\$ -	\$ -	\$ -
2642-Total Requirements	\$ 399,785	\$ 521,081	\$ 639,103	\$ 605,149	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2645

Staff Health Services

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
2645-Staff Health Svcs						
122-Substitutes-Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124-Temporary-Classified (At Will Contract	\$ 783	\$ 917	\$ 501	\$ 766	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 347	\$ 119	\$ 302	\$ -	\$ -
210-PERS	\$ -	\$ 107	\$ 37	\$ 245	\$ -	\$ -
220-Social Security Administration	\$ 60	\$ 93	\$ 47	\$ 66	\$ -	\$ -
231-Worker's Compensation	\$ 3	\$ 5	\$ 2	\$ 5	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 0	\$ 3	\$ -	\$ -
391-Physical Exams, Drivers	\$ 2,555	\$ 4,316	\$ 4,000	\$ 4,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 2,276	\$ 3,039	\$ 2,000	\$ 3,200	\$ -	\$ -
2645-Total Requirements	\$ 5,677	\$ 8,823	\$ 6,707	\$ 8,589	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2649

Other Staff Services

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2649-Other Staff Svcs						
131-Extra Duty - Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
389-Other Non-Instructional Professional and Tech	\$ 620	\$ -	\$ -	\$ -	\$ -	\$ -
2649-Total Requirements	\$ 620	\$ -	\$ -	\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2660

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.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2660-Technology Svcs						
112-Classified Salaries	\$ 159,306	\$ 92,630	\$ 46,166	\$ 49,339	\$ -	\$ -
114-Managerial-Classified	\$ -	\$ 109,063	\$ 194,838	\$ 208,476	\$ -	\$ -
127-Student Helper Salaries	\$ 2,419	\$ 2,389	\$ 2,389	\$ 5,022	\$ -	\$ -
132-Comp Time	\$ 23,335	\$ 15,325	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 37,081	\$ 26,919	\$ 26,179	\$ 21,049	\$ -	\$ -
135-Vacation Payoff	\$ -	\$ -	\$ 3,733	\$ -	\$ -	\$ -
143-Cell Phone Stipend	\$ 1,080	\$ 450	\$ 450	\$ 450	\$ -	\$ -
153-Summer Labor	\$ -	\$ -	\$ -	\$ 2,119	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ 3,835	\$ 3,835	\$ -	\$ -	\$ -
210-PERS	\$ 68,376	\$ 69,219	\$ 78,331	\$ 80,161	\$ -	\$ -
220-Social Security Administration	\$ 16,509	\$ 18,695	\$ 21,091	\$ 20,307	\$ -	\$ -
231-Worker's Compensation	\$ 830	\$ 860	\$ 949	\$ 1,593	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 514	\$ 1,062	\$ -	\$ -
241-Administrator Insurance	\$ -	\$ 18,288	\$ 32,010	\$ 29,322	\$ -	\$ -
243-Classified Insurance	\$ 28,219	\$ 16,841	\$ 7,247	\$ 14,211	\$ -	\$ -
316-Data Processing Services	\$ 2,947	\$ 12,372	\$ 5,000	\$ 7,500	\$ -	\$ -
318-Professional and Improvement	\$ 13,914	\$ 3,617	\$ 5,000	\$ 5,000	\$ -	\$ -
319-Other Instructional, Prof & Tech Svcs	\$ 409	\$ 165	\$ 1,000	\$ 1,000	\$ -	\$ -
322-Repairs and Maintenance Services	\$ 120	\$ 1,158	\$ 2,500	\$ 5,000	\$ -	\$ -
340-Travel	\$ 352	\$ 2,191	\$ 3,000	\$ 2,750	\$ -	\$ -
351-Telephone	\$ 2,619	\$ 9,532	\$ 12,000	\$ 7,500	\$ -	\$ -
353-Postage	\$ 537	\$ 30	\$ 500	\$ 250	\$ -	\$ -
386-Data Processing Services	\$ 48,264	\$ 48,924	\$ 57,000	\$ 56,000	\$ -	\$ -
389-Other Non-Instructional Professional and Technical Services	\$ 16,233	\$ 29,307	\$ 25,000	\$ 25,000	\$ -	\$ -
406-Gas, Oil, Lube, Propane, Propane	\$ -	\$ 72	\$ -	\$ 1,000	\$ -	\$ -
410-Consumable Supplies & Materials & Materials	\$ 73,943	\$ 72,001	\$ 75,000	\$ 60,000	\$ -	\$ -
460-Non-Consumable Items	\$ 7,101	\$ 16,120	\$ 10,000	\$ 15,000	\$ -	\$ -
470-Computer Software	\$ 97,090	\$ 118,542	\$ 90,000	\$ 155,000	\$ -	\$ -
480-Computer Hardware	\$ 231,727	\$ 6,245	\$ 70,000	\$ 75,000	\$ -	\$ -
640-Dues and Fees	\$ 376	\$ 300	\$ 1,000	\$ 8,000	\$ -	\$ -
2660-Total Requirements	\$ 832,786	\$ 695,088	\$ 774,731	\$ 857,112	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2680

Language and interpretation services not related to the acquisition of the English Language.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2680-Interpretation and Translation Svcs						
112-Classified Salaries	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ 1,500	\$ 3,000	\$ -	\$ 4,500	\$ -	\$ -
210-PERS	\$ 977	\$ 892	\$ -	\$ 1,396	\$ -	\$ -
220-Social Security Administration	\$ 202	\$ 211	\$ -	\$ 344	\$ -	\$ -
231-Worker's Compensation	\$ 12	\$ 11	\$ -	\$ 27	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ -	\$ 18	\$ -	\$ -
2680-Total Requirements	\$ 4,191	\$ 4,113	\$ -	\$ 6,286	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 2700

Costs associated with a supplemental retirement program provided to both current and prior employees by the district.

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
2700-Supplemental Retirement Program						
116-Supplemental Retirement Stipends	\$ 121,275	\$ 120,000	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 9,278	\$ 9,180	\$ -	\$ -	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
245-Retiree Insurance	\$ 44,849	\$ 31,177	\$ -	\$ -	\$ -	\$ -
2700-Total Requirements	\$ 175,402	\$ 160,357	\$ -	\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 3100

Food Services Activities concerned with providing food to students and staff in a school or district. This service area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
3100-Food Services						
112-Classified Salaries	\$ -	\$ -	\$ -	\$ 15,766	\$ -	\$ -
127-Student Helper Salaries	\$ -	\$ 5,289	\$ 1,260	\$ 3,500	\$ -	\$ -
210-PERS	\$ -	\$ -	\$ -	\$ 4,892	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 45	\$ -	\$ 1,474	\$ -	\$ -
231-Worker's Compensation	\$ -	\$ 125	\$ 30	\$ 667	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 1	\$ 77	\$ -	\$ -
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 14,211	\$ -	\$ -
3100-Total Requirements	\$ -	\$ 5,459	\$ 1,291	\$ 40,587	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 3300

Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments. Also use for non-instructional expenses related to historically underserved students.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
3300-Community Services						
311-Instruction Services	\$ -	\$ 166	\$ -	\$ -	\$ -	\$ -
3300-Total Requirements	\$ -	\$ 166	\$ -	\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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FUND 100-GENERAL FUND, Function 5200

These are transactions which withdraw money from one fund and place it in another without recourse.

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
5200-Transfers of Funds						
707-Transfer to Vocational House Fund	\$ 93,000	\$ 250,000	\$ 450,000	\$ 200,000	\$ -	\$ -
710-Transfer to Technology Fund	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -
711-Transfer to Classroom Furniture Fund	\$ 10,000	\$ 35,000	\$ 35,000	\$ 60,000	\$ -	\$ -
712-Transfer to Textbook Fund	\$ 200,000	\$ 350,000	\$ 550,000	\$ 350,000	\$ -	\$ -
713-Transfer to Capital Improvement Fund	\$ 200,000	\$ 300,000	\$ 50,000	\$ 200,000	\$ -	\$ -
715-Transfer to Athletic Fund	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ -	\$ -
716-Transfer to Bus Replacement	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ -	\$ -
717-Transfer to Unemployment Fund	\$ 227,000	\$ -	\$ -	\$ -	\$ -	\$ -
718-Transfer to PERS Reserve Fund	\$ 450,000	\$ 300,000	\$ 154,000	\$ 154,000	\$ -	\$ -
719-Transfer to Food Svcs Fund	\$ 120,000	\$ 15,997	\$ 225,000	\$ 200,000	\$ -	\$ -
720-Transfer to Music/Band Replacement Fund	\$ 20,000	\$ 220,000	\$ 20,000	\$ 20,000	\$ -	\$ -
730-Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -
5200-Total Requirements	\$ 2,100,000	\$ 2,270,997	\$ 2,284,000	\$ 2,184,000	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 6100

Budgeted amount to be transferred by school board resolution to the proper expenditure code.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
6110-Operating Contingency						
810-Planned Reserve	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
6110-Total Requirements	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 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

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
7000-Unappropriated Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 6,205,654	\$ 6,108,409	\$ 2,900,000	\$ 5,877,944	\$ -	\$ -
7000-Total Requirements	\$ 6,205,654	\$ 6,108,409	\$ 2,900,000	\$ 5,877,944	\$ -	\$ -

FUND 100-GENERAL FUND Total	\$ 48,965,491	\$ 52,792,863	\$ 51,785,998	\$ 55,913,142	\$ -	\$ -
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LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 205-Senate Bill 1149 (SB1149 FUND)

Senate Bill 1149 directed Oregon's two largest utilities, Portland General Electric and Pacific Power, to collect a "public purpose charge" from their customers.

The charge collected is equal to 3 percent of the total revenues from electricity services. The first ten percent of those funds collected go to Schools Districts to complete energy audits and implement energy efficiency measures in public schools within the PGE and Pacific Power service areas.

School improvements can include new windows, upgraded heating and cooling systems, building envelope improvements, energy efficient lighting, domestic hot water systems, and more.

Each year the district provides the Oregon Department of Energy utility information acquired from the District sites electric, natural gas and propane billings. Only District sites that are under the auspices of PGE or Pacific Power are qualified facilities that can be eligible for PPC (Public Purpose Charge) funds. A complicated formula establishes the amount of funding that can be applied to District projects that have been approved through SB1149. The District is applying some of these funds to repay Fund 311, the 2011 Qualified School Construction Bond (QSCB), for energy efficient projects that were approved for SB 1149.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 205-SB1149 FUND						
Revenue from Local Sources						
1990-Miscellaneous	\$ 84,994.95	\$ 89,019.78	\$ 75,000.00	\$ 90,000.00	\$ -	\$ -
Local Total	\$ 84,994.95	\$ 89,019.78	\$ 75,000.00	\$ 90,000.00	\$ -	\$ -
Revenue from State Sources						
3299-Other Restricted Grants-in-Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 258,946.32	\$ 343,941.27	\$ 132,000.00	\$ 270,000.00	\$ -	\$ -
BFB Total	\$ 258,946.32	\$ 343,941.27	\$ 132,000.00	\$ 270,000.00	\$ -	\$ -
FUND 205-TOTAL RESOURCES	\$ 343,941.27	\$ 432,961.05	\$ 207,000.00	\$ 360,000.00	\$ -	\$ -

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 205-SB1149 FUND						
5200-Transfer of Funds						
730-Transfer to Debt Service Fund	\$ -	\$ 300,000.00	\$ 125,000.00	\$ -	\$ -	\$ -
5200 Total	\$ -	\$ 300,000.00	\$ 125,000.00	\$ -	\$ -	\$ -
6110-Operating Contingency						
810-Planned Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6110 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 343,941.27	\$ 132,961.05	\$ 82,000.00	\$ 360,000.00	\$ -	\$ -
7000Total	\$ 343,941.27	\$ 132,961.05	\$ 82,000.00	\$ 360,000.00	\$ -	\$ -
FUND 205-TOTAL REQUIREMENTS	\$ 343,941.27	\$ 432,961.05	\$ 207,000.00	\$ 360,000.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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FUND 212-ACADEMIC ACHIEVEMENT SUPPORT FUND

This fund was established in the 2012-2013 fiscal year to specifically support scholastic activities outside the classroom, whereby students represent the District in a variety of competitions. These funds will be partnered with fundraising to support students attending these events.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 212-ACADEMIC ACHIEVEMENT SUPPORT FUND						
Revenue from Local Sources						
1920-Contributions & Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance						
5400-Beginning Fund Balance	\$ 18,650.00	\$ 18,650.00	\$ 18,650.00	\$ 18,650.00	\$ 18,650.00	\$ -
5400 Total	\$ 18,650.00	\$ 18,650.00	\$ 18,650.00	\$ 18,650.00	\$ 18,650.00	\$ -
FUND 212-TOTAL RESOURCES	\$ 18,650.00	\$ 18,650.00	\$ 18,650.00	\$ 18,650.00	\$ 18,650.00	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 212-ACADEMIC ACHIEVEMENT SUPPORT FUND						
1122-Middle School Extra-Curricular						
340-Travel	\$ -	\$ -	\$ 18,650.00	\$ 18,650.00	\$ -	\$ -
1122 Total	\$ -	\$ -	\$ 18,650.00	\$ 18,650.00	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 18,650.00	\$ 18,650.00	\$ -	\$ -	\$ -	\$ -
7000Total	\$ 18,650.00	\$ 18,650.00	\$ -	\$ -	\$ -	\$ -
FUND 212-TOTAL REQUIREMENTS	\$ 18,650.00	\$ 18,650.00	\$ 18,650.00	\$ 18,650.00	\$ 18,650.00	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 230-BUS REPLACEMENT FUND

This fund was established to accommodate the requirement to reserve the depreciation value of our current bus fleet for future bus replacement. The money is generated through the transportation portion of the State School Funding Formula and is required to be used for bus replacement. To facilitate this process, the amount of the depreciation will be included in the calculation for the transfer from general fund. The District's goal is to purchase buses to meet EPA's 2007 emissions standards that require specific buses to be retrofitted or replaced by 2025. The District's intent is to purchase multiple buses at a time to maximize maintenance savings whenever possible.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 230-BUS REPLACEMENT FUND						
Revenue from Local Sources						
1990-Miscellaneous Revenue	\$ 19,193.37	\$ 3,945.54	\$ -	\$ 5,000.00	\$ -	\$ -
Local Total	\$ 19,193.37	\$ 3,945.54	\$ -	\$ 5,000.00	\$ -	\$ -
Revenue From Intermediate Sources						
2200-Restricted Revenue	\$ 83,778.00	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -
Intermediate Total	\$ 83,778.00	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -
Interfund Transfers						
5200-Transfers of Funds	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -	\$ -
Transfers Total	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ 225,000.00	\$ -	\$ -
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 2,435.18	\$ 33,573.55	\$ 45,000.00	\$ 85,000.00	\$ -	\$ -
BFB Total	\$ 2,435.18	\$ 33,573.55	\$ 45,000.00	\$ 85,000.00	\$ -	\$ -
FUND 230-TOTAL RESOURCES	\$ 330,406.55	\$ 262,519.09	\$ 315,000.00	\$ 315,000.00	\$ -	\$ -

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 230-BUS REPLACEMENT FUND						
2550-Student Transportation Svcs						
564-Bus & Capital Bus Improvements	\$ 296,833.00	\$ 137,201.02	\$ 300,000.00	\$ 300,000.00	\$ -	\$ -
2550 Total	\$ 296,833.00	\$ 137,201.02	\$ 300,000.00	\$ 300,000.00	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 33,573.55	\$ 125,318.07	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -
7000Total	\$ 33,573.55	\$ 125,318.07	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -
FUND 230-TOTAL REQUIREMENTS	\$ 330,406.55	\$ 262,519.09	\$ 315,000.00	\$ 315,000.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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FUND 232-CLASSROOM FURNITURE FUND

This fund was established to replace the District's classroom furniture through an allocation operated at a District level. The funding source is through a transfer from the District's General Fund. This fund needs replenishment annually to reach the goal of having comparable classroom furniture throughout the District.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 232-CLASSROOM FURNITURE FUND						
Revenue from Local Sources						
5300-Sale of Fixed Assets Local Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers						
5200-Transfers of Funds Transfers Total	\$ 10,000.00	\$ 35,000.00	\$ 35,000.00	\$ 60,000.00	\$ -	\$ -
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance BFB Total	\$ 14,816.70	\$ 24,816.70	\$ 45,000.00	\$ 80,000.00	\$ -	\$ -
FUND 232-TOTAL RESOURCES	\$ 24,816.70	\$ 59,816.70	\$ 80,000.00	\$ 140,000.00	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 232-CLASSROOM FURNITURE FUND						
2572-Purchasing Svcs						
460-Non-Consumable Items 2572 Total	\$ -	\$ 9,763.40	\$ 40,000.00	\$ 120,000.00	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance 7000Total	\$ 24,816.70	\$ 50,053.30	\$ 40,000.00	\$ 20,000.00	\$ -	\$ -
FUND 232-TOTAL REQUIREMENTS	\$ 24,816.70	\$ 59,816.70	\$ 80,000.00	\$ 140,000.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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FUND 234 - Elementary and Secondary School Emergency Relief (ESSER)

Under the Elementary and Secondary School Emergency Relief Fund (ESSER Fund), the Department awards grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation. LEAs must provide equitable services to students and teachers in non-public schools as required under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 234 - Elementary and Secondary School Emergency Relief (ESSER)						
Revenue from Federal Sources						
4500-Other Restricted Grants-In-Aid	\$ 946,373.50	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Total	\$ 946,373.50	\$ -	\$ -	\$ -	\$ -	\$ -
FUND 234-TOTAL RESOURCES	\$ 946,373.50	\$ -	\$ -	\$ -	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 234 - Elementary and Secondary School Emergency Relief (ESSER)						
1111-Elementary Programs						
111-Licensed Salaries	\$ 142,231.41	\$ -	\$ -	\$ -	\$ -	\$ -
112-Licensed Salary	\$ 42,619.88	\$ -	\$ -	\$ -	\$ -	\$ -
132-Comp Time	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ 72.43	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 54,271.47	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 13,294.80	\$ -	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 720.17	\$ -	\$ -	\$ -	\$ -	\$ -
242-Licensed Insurance	\$ 28,196.44	\$ -	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 19,996.69	\$ -	\$ -	\$ -	\$ -	\$ -
355-Printing and Binding	\$ (1,783.40)	\$ -	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 10,092.89	\$ -	\$ -	\$ -	\$ -	\$ -
430-Library Books	\$ 221.30	\$ -	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 10,991.71	\$ -	\$ -	\$ -	\$ -	\$ -
1111 Total	\$ 321,045.79	\$ -	\$ -	\$ -	\$ -	\$ -
1121-Middle School Programs						
111-Licensed Salaries	\$ 52,787.31	\$ -	\$ -	\$ -	\$ -	\$ -
112-Licensed Salary	\$ 18,777.86	\$ -	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ 612.50	\$ -	\$ -	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ 6,750.00	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 20,405.88	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 5,737.46	\$ -	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 412.77	\$ -	\$ -	\$ -	\$ -	\$ -
242-Licensed Insurance	\$ 15,523.82	\$ -	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 7,840.37	\$ -	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 53.99	\$ -	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 7,687.70	\$ -	\$ -	\$ -	\$ -	\$ -
1122 Total	\$ 136,589.66	\$ -	\$ -	\$ -	\$ -	\$ -
1131-High School Programs						
420-Textbooks	\$ 3,578.68	\$ -	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 6,815.70	\$ -	\$ -	\$ -	\$ -	\$ -
1131 Total	\$ 10,394.38	\$ -	\$ -	\$ -	\$ -	\$ -
1288-Charter Schools						
691-Charter School Flowthrough	\$ 41,356.52	\$ -	\$ -	\$ -	\$ -	\$ -
1288 Total	\$ 41,356.52	\$ -	\$ -	\$ -	\$ -	\$ -
2120-Guidance Services						
420-Textbooks	\$ 2,647.95	\$ -	\$ -	\$ -	\$ -	\$ -
2120 Total	\$ 2,647.95	\$ -	\$ -	\$ -	\$ -	\$ -
2132-Medical Services						
410-Consumable Supplies & Materials	\$ 5,727.00	\$ -	\$ -	\$ -	\$ -	\$ -
2132 Total	\$ 5,727.00	\$ -	\$ -	\$ -	\$ -	\$ -

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REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 234 - Elementary and Secondary School Emergency Relief (ESSER)						
2135-Health Room						
133-Extra Duty - Classified	\$ 39.18	\$				
210-PERS	\$ 14.90	\$				
220-Social Security Administration	\$ 2.80	\$				
2135 Total	\$ 56.88	\$				
2210-Improvement of Instruction						
131-Extra Duty - Licensed	\$ 3,155.00	\$				
133-Extra Duty - Classified	\$ 64.50	\$				
155-Stipend - Licensed	\$ 2,833.34	\$				
210-PERS	\$ 2,001.65	\$				
220-Social Security Administration	\$ 445.55	\$				
231-Workers Compensation	\$ 22.31	\$				
2210 Total	\$ 8,522.35	\$				
2240-Instructional Staff Development						
155-Stipend - Licensed	\$ 13,500.00	\$				
210-PERS	\$ 4,398.30	\$				
220-Social Security Administration	\$ 999.05	\$				
231-Workers Compensation	\$ 48.70	\$				
470-Computer Software	\$ 1,376.85	\$				
2240 Total	\$ 20,322.90	\$				
2410-Office of the Principal						
353-Postage	\$ 91.00	\$				
410-Consumable Supplies & Materials	\$ 48.10	\$				
2410 Total	\$ 139.10	\$				
2520-Fiscal Services						
690-Grant Indirect Charges	\$ 41,167.25	\$				
2520 Total	\$ 41,167.25	\$				
2540-Operation & Maintenance of Plant						
410-Consumable Supplies & Materials	\$ 12,371.10	\$				
520-Buildings Acquisition	\$ 175,258.98	\$				
2540 Total	\$ 187,630.08	\$				
3100-Food Services						
112-Classified Salaries	\$ 13,077.00	\$				
124-Temporary - Classified (At-Will Contract)	\$ 931.48	\$				
133-Extra Duty - Classified	\$ 2,193.89	\$				
154-Stipend - Admin	\$ 7,651.68	\$				
156-Stipend - Classified	\$ 43,507.14	\$				
210-PERS	\$ 18,732.53	\$				
220-Social Security Administration	\$ 4,919.01	\$				
231-Worker's Compensation	\$ 1,556.68	\$				
243-Classified Insurance	\$ 7,186.76	\$				
3100 Total	\$ 99,756.17	\$				
3120-Food Preparation and Dispensing						
460-Non-Consumable Items	\$ 2,928.00	\$				
541-Initial and Additional Equipment Purchase	\$ 27,541.00	\$				
3120 Total	\$ 30,469.00	\$				
3130-Food Delivery Services						
460-Non-Consumable Items	\$ 7,533.91	\$				
540-Depreciable Equipment	\$ 33,791.52	\$				
3130 Total	\$ 41,325.43	\$				
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ (776.96)	\$				
7000 Total	\$ (776.96)	\$				
FUND 234-TOTAL REQUIREMENTS	\$ 946,373.50	\$				

LEBANON COMMUNITY SCHOOL DISTRICT 9
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FUND 240-TEXTBOOK ADOPTION FUND

This fund reserves money to meet the needs of the State Textbook Adoption Cycle.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 240-TEXTBOOK ADOPTION FUND						
Revenue from Local Sources						
1990-Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers						
5200-Transfers of Funds	\$ 200,000.00	\$ 350,000.00	\$ 550,000.00	\$ 350,000.00	\$ -	\$ -
Transfers Total	\$ 200,000.00	\$ 350,000.00	\$ 550,000.00	\$ 350,000.00	\$ -	\$ -
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 555,035.22	\$ 554,249.33	\$ 61,000.00	\$ 5,000.00	\$ -	\$ -
BFB Total	\$ 555,035.22	\$ 554,249.33	\$ 61,000.00	\$ 5,000.00	\$ -	\$ -
FUND 240-TOTAL RESOURCES	\$ 755,035.22	\$ 904,249.33	\$ 611,000.00	\$ 355,000.00	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 240-TEXTBOOK ADOPTION FUND						
1111-Elementary Programs						
420-Textbooks	\$ 540.00	\$ 149,791.44	\$ 400,000.00	\$ 200,000.00	\$ -	\$ -
470-Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1111 Total	\$ 540.00	\$ 149,791.44	\$ 400,000.00	\$ 200,000.00	\$ -	\$ -
1121-Middle School Programs						
420-Textbooks	\$ 167,229.25	\$ 149,014.43	\$ 50,000.00	\$ 75,000.00	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1121 Total	\$ 167,229.25	\$ 149,014.43	\$ 50,000.00	\$ 75,000.00	\$ -	\$ -
1131-High School Programs						
420-Textbooks	\$ 21,216.64	\$ 467,408.79	\$ 150,000.00	\$ 50,000.00	\$ -	\$ -
470-Computer Software	\$ 11,800.00	\$ 1,085.70	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1131 Total	\$ 33,016.64	\$ 468,494.49	\$ 150,000.00	\$ 50,000.00	\$ -	\$ -
1291-English 2nd Language Programs						
420-Textbooks	\$ -	\$ 310.00	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1291 Total	\$ -	\$ 310.00	\$ -	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 554,249.33	\$ 136,638.97	\$ 11,000.00	\$ 30,000.00	\$ -	\$ -
7000 Total	\$ 554,249.33	\$ 136,638.97	\$ 11,000.00	\$ 30,000.00	\$ -	\$ -
FUND 240-TOTAL REQUIREMENTS	\$ 755,035.22	\$ 904,249.33	\$ 611,000.00	\$ 355,000.00	\$ -	\$ -

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Fund 251 – SIA

During the 2019 legislative session, Oregon's leaders made a real commitment to our children, our educators, our 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. At the heart of the SIA is a commitment to improving access and opportunities for students who have been historically underserved in the education system.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 251-STUDENT ACHIEVEMENT FUND						
Revenue from State Sources						
3299-Other Restricted Grants-In-Aid	\$ 1,079,043.64	\$ 3,140,511.10	\$ 3,272,517.20	\$ 3,119,033.63	\$ -	\$ -
State Total	\$ 1,079,043.64	\$ 3,140,511.10	\$ 3,272,517.20	\$ 3,119,033.63	\$ -	\$ -
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ -	\$ 150,119.55	\$ 500,000.00	\$ -	\$ -	\$ -
BFB Total	\$ -	\$ 150,119.55	\$ 500,000.00	\$ -	\$ -	\$ -
FUND 251-TOTAL RESOURCES	\$ 1,079,043.64	\$ 3,290,630.65	\$ 3,772,517.20	\$ 3,119,033.63	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 251-STUDENT ACHIEVEMENT FUND						
1111-Elementary Programs						
111-Licensed Salaries	\$ -	\$ 22,540.67	\$ 60,077.00	\$ 75,945.78	\$ -	\$ -
112-Classified Salaries	\$ 261,621.22	\$ 611,555.41	\$ 662,041.95	\$ 724,114.33	\$ -	\$ -
131-Extra Duty - Licensed	\$ -	\$ -	\$ -	\$ 1,665.48	\$ -	\$ -
132-Comp Time	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 490.43	\$ 514.89	\$ 301.75	\$ 989.75	\$ -	\$ -
155-Stipend - Licensed	\$ -	\$ 5,500.00	\$ 5,500.00	\$ 7,730.00	\$ -	\$ -
210-PERS	\$ 58,729.86	\$ 131,944.22	\$ 217,823.04	\$ 253,520.80	\$ -	\$ -
220-Social Security Administration	\$ 19,090.40	\$ 45,616.07	\$ 55,686.93	\$ 61,982.25	\$ -	\$ -
231-Workers Compensation	\$ 1,070.54	\$ 2,422.43	\$ 3,309.32	\$ 5,689.56	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 1,947.99	\$ 3,240.92	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ 4,316.52	\$ 16,080.00	\$ 14,210.80	\$ -	\$ -
243-Classified Insurance	\$ 118,240.15	\$ 312,981.68	\$ 337,213.20	\$ 453,832.70	\$ -	\$ -
311-Instruction Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
395-Classified Subs	\$ 4,520.32	\$ 12,597.15	\$ -	\$ -	\$ -	\$ -
399-Licensed Subs	\$ -	\$ 971.52	\$ -	\$ -	\$ -	\$ -
1111 Total	\$ 463,762.92	\$ 1,152,210.56	\$ 1,359,981.18	\$ 1,602,922.37	\$ -	\$ -
1121-Middle/JH School Programs						
111-Licensed Salaries	\$ -	\$ 51,631.04	\$ 54,205.72	\$ 24,063.36	\$ -	\$ -
131-Extra Duty - Licensed	\$ -	\$ 52.56	\$ -	\$ 1,701.75	\$ -	\$ -
210-PERS	\$ -	\$ 7,608.50	\$ 16,109.91	\$ 7,995.95	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 3,953.44	\$ 4,146.73	\$ 1,971.02	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 177.08	\$ 185.10	\$ 154.59	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 143.04	\$ 103.06	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ 8,272.32	\$ 9,035.76	\$ 7,105.40	\$ -	\$ -
410-Consumable Supplies	\$ -	\$ 23,763.70	\$ 50,000.00	\$ -	\$ -	\$ -
520-Building Acquisition	\$ -	\$ 6,032.00	\$ -	\$ -	\$ -	\$ -
1121 Total	\$ -	\$ 101,490.64	\$ 133,826.26	\$ 43,095.13	\$ -	\$ -
1131-High School Programs						
112-Classified Salaries	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ -	\$ 445.80	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ -	\$ 114.72	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ -	\$ 5.08	\$ -	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 4.00	\$ -	\$ -	\$ -
1131 Total	\$ -	\$ -	\$ 2,069.60	\$ -	\$ -	\$ -
1288-Charter Schools						
360-Charter School Payments	\$ 74,004.38	\$ 147,021.35	\$ 200,000.00	\$ -	\$ -	\$ -
1288 Total	\$ 74,004.38	\$ 147,021.35	\$ 200,000.00	\$ -	\$ -	\$ -

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REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 251-STUDENT ACHIEVEMENT FUND						
1291-English Second Language Prog Total						
111-Licensed Salaries	\$ - \$	\$ 57,189.00 \$	\$ 59,859.00 \$	\$ 65,683.00 \$	- \$	\$ - \$
112-Classified Salaries	\$ 21,653.00 \$	\$ 23,355.14 \$	\$ 24,644.06 \$	\$ 26,336.86 \$	- \$	\$ - \$
132-Comp Time	\$ - \$	\$ 150.00 \$	\$ - \$	\$ - \$	- \$	\$ - \$
133-Extra Duty - Classified	\$ 315.60 \$	\$ - \$	\$ - \$	\$ 150.08 \$	- \$	\$ - \$
210-PERS	\$ 7,157.38 \$	\$ 16,855.89 \$	\$ 25,114.33 \$	\$ 28,600.34 \$	- \$	\$ - \$
220-Social Security Administration	\$ 1,463.95 \$	\$ 5,955.87 \$	\$ 6,464.52 \$	\$ 7,050.99 \$	- \$	\$ - \$
231-Workers Compensation	\$ 87.84 \$	\$ 280.84 \$	\$ 293.25 \$	\$ 553.02 \$	- \$	\$ - \$
235-PFMLI	\$ - \$	\$ - \$	\$ 225.28 \$	\$ 368.68 \$	- \$	\$ - \$
242-Licensed Insurance	\$ - \$	\$ 15,285.96 \$	\$ 17,890.80 \$	\$ 14,210.79 \$	- \$	\$ - \$
243-Classified Insurance	\$ 14,109.60 \$	\$ 15,310.80 \$	\$ 16,090.80 \$	\$ 14,209.38 \$	- \$	\$ - \$
1291 Total	\$ 44,787.37 \$	\$ 134,383.50 \$	\$ 150,582.04 \$	\$ 157,163.14 \$	- \$	\$ - \$
1400-Summer School Programs						
692-Grant Matching	\$ - \$	\$ 124,516.53 \$	\$ 170,624.25 \$	\$ - \$	\$ - \$	\$ - \$
1400 Total	\$ - \$	\$ 124,516.53 \$	\$ 170,624.25 \$	\$ - \$	\$ - \$	\$ - \$
2110-Attendance and Social Work						
111-Licensed Salaries	\$ - \$	\$ - \$	\$ 89,652.49 \$	\$ 12,193.35 \$	- \$	\$ - \$
112-Classified Salaries	\$ - \$	\$ 15,760.00 \$	\$ 16,720.00 \$	\$ 17,872.00 \$	- \$	\$ - \$
132-Comp Time	\$ - \$	\$ 300.00 \$	\$ - \$	\$ - \$	- \$	\$ - \$
210-PERS	\$ - \$	\$ 4,683.85 \$	\$ 31,613.90 \$	\$ 9,329.28 \$	- \$	\$ - \$
220-Social Security Administration	\$ - \$	\$ 362.36 \$	\$ 8,137.45 \$	\$ 2,300.00 \$	- \$	\$ - \$
231-Worker's Compensation	\$ - \$	\$ 58.58 \$	\$ 356.70 \$	\$ 180.39 \$	- \$	\$ - \$
235-PFMLI	\$ - \$	\$ - \$	\$ 278.03 \$	\$ 120.26 \$	- \$	\$ - \$
242-Licensed Insurance	\$ - \$	\$ - \$	\$ 16,090.80 \$	\$ - \$	- \$	\$ - \$
243-Classified Insurance	\$ - \$	\$ - \$	\$ 16,091.00 \$	\$ 10.80 \$	- \$	\$ - \$
311-Instruction Services	\$ - \$	\$ 11,410.70 \$	\$ - \$	\$ - \$	- \$	\$ - \$
410-Consumable Supplies & Materials	\$ - \$	\$ 495.99 \$	\$ - \$	\$ - \$	- \$	\$ - \$
2110 Total	\$ - \$	\$ 33,071.48 \$	\$ 178,940.37 \$	\$ 42,006.08 \$	- \$	\$ - \$
2120-Guidance Services						
111-Licensed Salaries	\$ - \$	\$ - \$	\$ 57,821.48 \$	\$ - \$	- \$	\$ - \$
210-PERS	\$ - \$	\$ - \$	\$ 17,184.58 \$	\$ - \$	- \$	\$ - \$
220-Social Security Administration	\$ - \$	\$ - \$	\$ 4,423.32 \$	\$ - \$	- \$	\$ - \$
231-Workers Compensation	\$ - \$	\$ - \$	\$ 195.59 \$	\$ - \$	- \$	\$ - \$
235-PFMLI	\$ - \$	\$ - \$	\$ 154.16 \$	\$ - \$	- \$	\$ - \$
242-Licensed Insurance	\$ - \$	\$ - \$	\$ 16,090.80 \$	\$ - \$	- \$	\$ - \$
2120-Guidance Services Total	\$ - \$	\$ - \$	\$ 95,869.93 \$	\$ - \$	- \$	\$ - \$
2143-Psychological Counseling						
410-Consumable Supplies & Materials	\$ 69.48 \$	\$ - \$	\$ - \$	\$ - \$	- \$	\$ - \$
2143 Total	\$ 69.48 \$	\$ - \$	\$ - \$	\$ - \$	- \$	\$ - \$
2144-Psychotherapy Services						
111-Licensed Salaries	\$ 114,581.96 \$	\$ 172,116.29 \$	\$ 120,241.40 \$	\$ 129,638.00 \$	- \$	\$ - \$
131-Extra Duty - Licensed	\$ 150.00 \$	\$ - \$	\$ - \$	\$ - \$	- \$	\$ - \$
132-Comp Time	\$ 575.00 \$	\$ 945.00 \$	\$ - \$	\$ - \$	- \$	\$ - \$
210-PERS	\$ 28,859.02 \$	\$ 52,457.41 \$	\$ 37,094.86 \$	\$ 41,582.46 \$	- \$	\$ - \$
220-Social Security Administration	\$ 8,512.96 \$	\$ 12,478.50 \$	\$ 9,198.48 \$	\$ 9,917.30 \$	- \$	\$ - \$
231-Workers Compensation	\$ 427.22 \$	\$ 580.13 \$	\$ 400.64 \$	\$ 777.84 \$	- \$	\$ - \$
235-PFMLI	\$ - \$	\$ - \$	\$ 320.64 \$	\$ 518.56 \$	- \$	\$ - \$
242-Licensed Insurance	\$ 15,964.00 \$	\$ 33,112.32 \$	\$ 25,126.56 \$	\$ 28,421.60 \$	- \$	\$ - \$
470-Computer Software	\$ 1,350.00 \$	\$ 1,780.45 \$	\$ - \$	\$ - \$	- \$	\$ - \$
2144 Total	\$ 170,420.16 \$	\$ 273,470.10 \$	\$ 192,382.58 \$	\$ 210,855.76 \$	- \$	\$ - \$
2210-Improvement of Instruction						
111-Licensed Salaries	\$ - \$	\$ 58,349.10 \$	\$ - \$	\$ - \$	- \$	\$ - \$
210-PERS	\$ - \$	\$ 12,687.05 \$	\$ - \$	\$ - \$	- \$	\$ - \$
220-Social Security Administration	\$ - \$	\$ 4,463.75 \$	\$ - \$	\$ - \$	- \$	\$ - \$
231-Workers Compensation	\$ - \$	\$ 192.87 \$	\$ - \$	\$ - \$	- \$	\$ - \$
235-PFMLI	\$ - \$	\$ - \$	\$ - \$	\$ - \$	- \$	\$ - \$
312-Instructional Programs Improvement Service	\$ 36,763.54 \$	\$ 15,660.00 \$	\$ - \$	\$ - \$	- \$	\$ - \$
340-Travel	\$ - \$	\$ 40,000.00 \$	\$ - \$	\$ - \$	- \$	\$ - \$
2210 Total	\$ 36,763.54 \$	\$ 131,352.77 \$	\$ - \$	\$ - \$	- \$	\$ - \$

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 251-STUDENT ACHIEVEMENT FUND						
2240-Instructional Staff Development						
131-Extra Duty - Licensed	\$ -	\$ 8,078.60	\$ 8,078.79	\$ 2,717.38	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 3,919.34	\$ 3,561.50	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 3,146.54	\$ 3,459.49	\$ 843.20	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 899.67	\$ 890.48	\$ 207.88	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 44.49	\$ 41.84	\$ 16.31	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ -	\$ 11.00	\$ -	\$ -
2240 Total	\$ -	\$ 16,088.64	\$ 16,032.10	\$ 3,795.77	\$ -	\$ -
2410-Office of the Principal						
111-Licensed Salaries	\$ -	\$ 476,497.45	\$ 501,772.14	\$ 576,911.99	\$ -	\$ -
131-Extra Duty - Licensed	\$ -	\$ 32,887.50	\$ 27,587.50	\$ 49,854.93	\$ -	\$ -
132-Comp Time	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ -
137-Student Teacher	\$ -	\$ 150.00	\$ -	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ -	\$ 580.00	\$ 580.00	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 131,164.38	\$ 159,544.46	\$ 199,740.52	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 38,516.20	\$ 40,540.11	\$ 47,947.74	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 1,704.98	\$ 1,767.51	\$ 3,760.59	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 1,404.97	\$ 2,507.08	\$ -	\$ -
241-Administrator Insurance	\$ -	\$ 671.53	\$ -	\$ 113,686.40	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ 85,240.51	\$ 88,860.84	\$ -	\$ -	\$ -
2410 Total	\$ -	\$ 768,162.55	\$ 822,057.53	\$ 994,409.25	\$ -	\$ -
2520-Fiscal Services						
690-Grant Indirect Charges	\$ 53,952.18	\$ 143,523.91	\$ 178,329.83	\$ -	\$ -	\$ -
2520 Total	\$ 53,952.18	\$ 143,523.91	\$ 178,329.83	\$ -	\$ -	\$ -
2620-Planning, Research, Development						
123-Temporary-Licensed	\$ 6,250.00	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 2,001.85	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 478.10	\$ -	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 26.48	\$ -	\$ -	\$ -	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2620 Total	\$ 8,756.43	\$ -	\$ -	\$ -	\$ -	\$ -
2680-Interpretation & Translation						
112-Classified Salaries	\$ 29,473.53	\$ 30,352.00	\$ 31,456.00	\$ 36,208.00	\$ -	\$ -
124-Temporary-Classified (At-Will)	\$ 15,000.00	\$ 905.38	\$ 905.38	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -
210-PERS	\$ 14,407.02	\$ 9,235.41	\$ 10,455.08	\$ 11,235.34	\$ -	\$ -
220-Social Security Administration	\$ 3,247.75	\$ 2,246.38	\$ 2,705.07	\$ 2,769.91	\$ -	\$ -
231-Workers Compensation	\$ 169.73	\$ 114.49	\$ 128.27	\$ 217.25	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 80.93	\$ 144.83	\$ -	\$ -
243-Classified Insurance	\$ 14,109.60	\$ 15,210.70	\$ 16,090.80	\$ 14,210.80	\$ -	\$ -
319-Other Instructional, Professional ...	\$ -	\$ 5,986.86	\$ -	\$ -	\$ -	\$ -
389-Other Non-Instructional, Professional ...	\$ -	\$ 1,842.42	\$ -	\$ -	\$ -	\$ -
2680 Total	\$ 76,407.63	\$ 66,193.64	\$ 64,821.53	\$ 64,786.13	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 150,119.55	\$ 199,144.98	\$ 207,000.00	\$ -	\$ -	\$ -
7000 Total	\$ 150,119.55	\$ 199,144.98	\$ 207,000.00	\$ -	\$ -	\$ -
FUND 251-TOTAL REQUIREMENTS	\$ 1,079,043.64	\$ 3,290,630.65	\$ 3,772,517.20	\$ 3,119,033.63	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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Fund 272 – Capital Improvements Fund

This fund is dedicated to major capital projects for the repair and upkeep of District's facilities and grounds. In 2011-2013 there were QSCB (Qualified School Construction Bond) dollars used to address lighting and boiler energy efficiency projects. In 2020, the school district started a Construction Excise Tax. The revenue from the tax will be added to the Capital Improvement Fund to meet the needs of future capital projects

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 272-CAPITAL PROJECTS FUND						
Revenue from Local Sources						
1130-CET Construction Excise Tax	\$ 80,731.83	\$ 446,454.75	\$ 450,000.00	\$ 300,000.00	\$ -	\$ -
1990-Miscellaneous	\$ -	\$ 17,143.71	\$ 150,000.00	\$ -	\$ -	\$ -
Local Total	\$ 80,731.83	\$ 463,598.46	\$ 600,000.00	\$ 300,000.00	\$ -	\$ -
Transfers						
5200-Transfers of Funds	\$ 200,000.00	\$ 300,000.00	\$ 50,000.00	\$ 200,000.00	\$ -	\$ -
5200 Total	\$ 200,000.00	\$ 300,000.00	\$ 50,000.00	\$ 200,000.00	\$ -	\$ -
Transfers						
5300-Sale of Fixed Assets	\$ -	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -
5300 Total	\$ -	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance						
5400-Beginning Fund Balance	\$ 409,241.37	\$ 359,728.13	\$ 890,000.00	\$ 1,500,000.00	\$ -	\$ -
5400 Total	\$ 409,241.37	\$ 359,728.13	\$ 890,000.00	\$ 1,500,000.00	\$ -	\$ -
FUND 272-TOTAL RESOURCES	\$ 689,973.20	\$ 1,136,326.59	\$ 1,540,000.00	\$ 2,000,000.00	\$ -	\$ -

REQUIREMENTS REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 272-CAPITAL PROJECTS FUND						
2520-Fiscal Services						
670-Taxes and Licenses	\$ 3,229.27	\$ 17,503.69	\$ -	\$ 10,000.00	\$ -	\$ -
2520 Total	\$ 3,229.27	\$ 17,503.69	\$ -	\$ 10,000.00	\$ -	\$ -
2540-Operation and Maint of Plant Svcs						
322-Repairs & Maintenance Svcs	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
389-Other Non-Instructional Prof & Tech	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
520-Buildings Acquisition	\$ 18,530.47	\$ -	\$ -	\$ -	\$ -	\$ -
2540-Operation and Maintenance Total	\$ 18,530.47	\$ -	\$ 110,000.00	\$ -	\$ -	\$ -
2544-Maintenance Services						
520-Buildings Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2544 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4150-Acquisition,Construct, Improvement						
383-Architect/Engineer Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
520-Buildings Acquisition	\$ -	\$ -	\$ 850,000.00	\$ 1,900,000.00	\$ -	\$ -
530-Improvements Other Than Building	\$ 308,485.33	\$ 31,770.84	\$ -	\$ -	\$ -	\$ -
4150 Total	\$ 308,485.33	\$ 31,770.84	\$ 850,000.00	\$ 1,900,000.00	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 359,728.13	\$ 1,087,052.06	\$ 580,000.00	\$ 90,000.00	\$ -	\$ -
7000 Total	\$ 359,728.13	\$ 1,087,052.06	\$ 580,000.00	\$ 90,000.00	\$ -	\$ -
FUND 272-TOTAL REQUIREMENTS	\$ 689,973.20	\$ 1,136,326.59	\$ 1,540,000.00	\$ 2,000,000.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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Fund 274 – Technology Fund

This fund is dedicated to major repair, replacement and upgrading of technology, including computing, networking and telecommunications. This fund was established in 2010-2011. In 2015-2016, the funds were saved and combined with 2016-2017 allocations to address major network upgrades that are E-Rate reimbursable through the new funding area. 2016-2017 projects included wiring and cabling upgrades and/or replacement. New E-Rate reimbursable projects for 2017-2018 addressed wireless capabilities and cabling. In 2018-2019, \$100,000 will be transferred from General Fund to support upgrades and additional security features. In 2019-2020, potential server upgrades and maintain a funding balance for major upgrades in the next three years. In 2022-2023, \$100,000 will be transferred from the General Fund to support technology upgrades to improve the online education experience.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 274-TECHNOLOGY FUND						
Revenue from Local Sources						
1920-Contributions and Donations From Private	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1990-Miscellaneous	\$ -	\$ (93.00)	\$ -	\$ 5,000.00	\$ -	\$ -
1994-E-Rate Reimbursement	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -
Local Total	\$ -	\$ (93.00)	\$ -	\$ 55,000.00	\$ -	\$ -
Transfers						
5200-Transfers of Funds	\$ 80,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -
5200 Total	\$ 80,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -
5300-Sale of Fixed Assets						
5300-Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5300 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance						
5400-Resources - Beginning Fund Balance	\$ 336,072.04	\$ 372,729.20	\$ 420,750.00	\$ 200,000.00	\$ -	\$ -
5400 Total	\$ 336,072.04	\$ 372,729.20	\$ 420,750.00	\$ 200,000.00	\$ -	\$ -
FUND 274-TOTAL RESOURCES	\$ 416,072.04	\$ 472,636.20	\$ 520,750.00	\$ 355,000.00	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 274-Technology Fund						
2660-Technology Services						
389-Other Non-Instructional Prof & Tech	\$ -	\$ 14,315.83	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 5,114.84	\$ -	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 825.00	\$ 3,480.93	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ 37,403.00	\$ -	\$ 200,000.00	\$ 150,000.00	\$ -	\$ -
550-Decrepreciable Technoloty	\$ -	\$ 54,842.37	\$ 200,000.00	\$ 150,000.00	\$ -	\$ -
640-Dues & Fees	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -
2660 Total	\$ 43,342.84	\$ 75,139.13	\$ 400,000.00	\$ 300,000.00	\$ -	\$ -
4150-Building Acquisition, Construction..						
520-Buildings Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
540-Decrecipable Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4150 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 372,729.20	\$ 397,497.07	\$ 120,750.00	\$ 55,000.00	\$ -	\$ -
7000 Total	\$ 372,729.20	\$ 397,497.07	\$ 120,750.00	\$ 55,000.00	\$ -	\$ -
FUND 274-TOTAL REQUIREMENTS	\$ 416,072.04	\$ 472,636.20	\$ 520,750.00	\$ 355,000.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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Fund 277 – Track and Turf Replacement Fund

Through Board Resolution this fund was developed as a dedicated source for the replacement and future maintenance of the Lebanon High School track and football field. Starting in June 2021, the school district is replacing the turf football field to be completed in the fall of 2021. No additional transfers will be made in 2022-23.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 277-TRACK & TURF REPLACE FUND						
Revenue from Local Sources						
1920-Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1920 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer						
5200-Transfers of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance						
5400-Resources - Beginning Fund Balance	\$ 138,953.27	\$ 138,953.27	\$ -	\$ -	\$ -	\$ -
5400 Total	\$ 138,953.27	\$ 138,953.27	\$ -	\$ -	\$ -	\$ -
FUND 277-TOTAL RESOURCES	\$ 138,953.27	\$ 138,953.27	\$ -	\$ -	\$ -	\$ -

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 277-TRACK & TURF REPLACE FUND						
2540-Operation and Maintenance						
530-Improvements Other Than Building	\$ -	\$ 138,953.27	\$ -	\$ -	\$ -	\$ -
2540 Total	\$ -	\$ 138,953.27	\$ -	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 138,953.27	\$ -	\$ -	\$ -	\$ -	\$ -
7000 Total	\$ 138,953.27	\$ -	\$ -	\$ -	\$ -	\$ -
FUND 277-TOTAL REQUIREMENTS	\$ 138,953.27	\$ 138,953.27	\$ -	\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

Fund 279 – Student Activity Fund

This fund is for monies that are controlled by school district personnel and are reported at the school level. Student Body Funds are raised or collected by and/or for school approved student groups for which the school district prescribes the purposes for how money is obtained and used.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 279-STUDENT ACTIVITY FUND						
Revenue from Local Sources						
1510-Interest on Investments	\$ 2,091.27	\$ 1,503.09	\$ 2,500.00	\$ 7,500.00	\$ -	\$ -
1760-Club Fund Raising	\$ 150,084.26	\$ 590,796.11	\$ 550,000.00	\$ 775,000.00	\$ -	\$ -
1920-Contributions and Donations	\$ -	\$ 1,080.00	\$ -	\$ 7,500.00	\$ -	\$ -
1960-	\$ -	\$ 600.00	\$ -	\$ -	\$ -	\$ -
1990-Miscellaneous	\$ 239.50	\$ (1,709.55)	\$ -	\$ -	\$ -	\$ -
Local Total	\$ 152,415.03	\$ 592,269.65	\$ 552,500.00	\$ 790,000.00	\$ -	\$ -
Beginning Fund Balance						
5400-Resources - Beginning Fund Balance	\$ 574,024.57	\$ 534,319.57	\$ 650,000.00	\$ 600,000.00	\$ -	\$ -
5400 Total	\$ 574,024.57	\$ 534,319.57	\$ 650,000.00	\$ 600,000.00	\$ -	\$ -
FUND 279-TOTAL RESOURCES	\$ 726,439.60	\$ 1,126,589.22	\$ 1,202,500.00	\$ 1,390,000.00	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 279-STUDENT ACTIVITY FUND						
1113-Elementary Extra-Curricular						
311-Instruction Svcs	\$ -	\$ -	\$ 250.00	\$ -	\$ -	\$ -
331-Reimbursable Student Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ 78.00	\$ 1,574.10	\$ 15,000.00	\$ 5,000.00	\$ -	\$ -
353-Postage	\$ 12.65	\$ -	\$ -	\$ -	\$ -	\$ -
389-Other Non-Instructional Prof & Tech	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 15,491.06	\$ 29,008.49	\$ 65,000.00	\$ 35,000.00	\$ -	\$ -
420-Textbooks	\$ 48.50	\$ -	\$ -	\$ -	\$ -	\$ -
430-Library Books	\$ 10.00	\$ 742.57	\$ 7,500.00	\$ 1,000.00	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
470-Computer Software	\$ 335.95	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
540-Depreciable Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
640-Dues & Fees	\$ 214.91	\$ 90.14	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -
1113 Total	\$ 16,191.07	\$ 31,415.30	\$ 97,750.00	\$ 47,000.00	\$ -	\$ -
1122-Middle School Extra-Curricular						
340-Travel	\$ -	\$ -	\$ 500.00	\$ 5,000.00	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 9,170.77	\$ 15,134.13	\$ 25,000.00	\$ 20,000.00	\$ -	\$ -
430-Library Books	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -
640-Dues & Fees	\$ 22.15	\$ 471.37	\$ 1,000.00	\$ 2,500.00	\$ -	\$ -
1122 Total	\$ 9,192.92	\$ 15,605.50	\$ 29,750.00	\$ 30,000.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 279-STUDENT ACTIVITY FUND						
1132-High School Extra-Curricular						
321-Cleaning Svcs	\$ 645.00	\$ 411.90	\$ 750.00	\$ 750.00	\$ -	\$ -
322-Repairs & Maintenance Svcs	\$ 2,505.60	\$ -	\$ 500.00	\$ 5,000.00	\$ -	\$ -
324-Rentals	\$ -	\$ 3,783.52	\$ 20,000.00	\$ 15,000.00	\$ -	\$ -
340-Travel	\$ 23,859.55	\$ 124,810.58	\$ 190,000.00	\$ 300,000.00	\$ -	\$ -
353-Postage	\$ 6.11	\$ 132.68	\$ 250.00	\$ 250.00	\$ -	\$ -
354-Advertising	\$ -	\$ 73.50	\$ 500.00	\$ 250.00	\$ -	\$ -
355-Printing & Binding	\$ -	\$ 72.75	\$ -	\$ 250.00	\$ -	\$ -
374-Other Tuition	\$ -	\$ 12,300.00	\$ -	\$ 15,000.00	\$ -	\$ -
389-Other Non-Instructional Prof & Tech	\$ -	\$ 10,446.00	\$ 5,000.00	\$ 40,000.00	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 98,701.48	\$ 238,936.74	\$ 300,000.00	\$ 300,000.00	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ 18,820.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -
470-Computer Software	\$ 97.00	\$ 649.00	\$ 2,500.00	\$ 1,500.00	\$ -	\$ -
541-Intial & Additional Equipment Purchases	\$ -	\$ 6,540.00	\$ -	\$ -	\$ -	\$ -
640-Dues & Fees	\$ 40,635.30	\$ 51,534.34	\$ 85,000.00	\$ 25,000.00	\$ -	\$ -
1132 Total	\$ 166,450.04	\$ 468,511.01	\$ 619,500.00	\$ 718,000.00	\$ -	\$ -
2550-Student Transportation Services						
322-Repairs & Maintenance	\$ -	\$ 50.07	\$ -	\$ -	\$ -	\$ -
331-Reimbursable Student Transportation	\$ -	\$ 20.60	\$ -	\$ -	\$ -	\$ -
332-Non-reimbursable Student Transportation	\$ -	\$ 1,811.97	\$ 2,500.00	\$ 7,000.00	\$ -	\$ -
343-Travel, Student Out-of-District	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -
2550 Total	\$ -	\$ 1,882.64	\$ 3,000.00	\$ 7,000.00	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 534,605.57	\$ 609,174.77	\$ 452,500.00	\$ 588,000.00	\$ -	\$ -
7000 Total	\$ 534,605.57	\$ 609,174.77	\$ 452,500.00	\$ 588,000.00	\$ -	\$ -
FUND 279-TOTAL REQUIREMENTS	\$ 726,439.60	\$ 1,126,589.22	\$ 1,202,500.00	\$ 1,390,000.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

Fund 286 – High School Athletic Fund

This fund is for money raised by admissions and athletic fees, along with the revenue transfer from the General Fund. Expenditures are used to support the High School Athletic Program and some Middle School Athletics. The District continues to explore areas where both high school and middle school students can participate in sports together (such as track, cross country, and wrestling) without a large financial outlay. In 2016-2017, the District increased the transfer from General Fund by \$40,000 for the implementation of middle school football and volleyball programs. In 2017-2018, the District increased the transfer by \$10,000 to help offset the PERS rate increase. In 2018-2019, the District increased the transfer by \$31,000 for the implementation of school basketball and increased staffing costs. In 2020-2021, the district will increase its transfer by \$25,000 to help support increase program costs and the addition of middle school soccer programs. In 2022-2023, the district will continue to support and grow its middle school athletic school programs. This will provide additional opportunities for all students to participate

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 286-HIGH SCHOOL ATHLETICS FUND						
Local						
1710-Admissions	\$ 724.00	\$ 36,262.65	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -
1743-Fees Participation LHS	\$ 3,958.00	\$ 62,458.00	\$ 65,000.00	\$ 70,000.00	\$ -	\$ -
1760-Club Fund Raising	\$ (82.00)	\$ 2,739.50	\$ -	\$ -	\$ -	\$ -
1920-Contributions and Donations From Private	\$ 100.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
Local Total	\$ 4,700.00	\$ 102,460.15	\$ 105,000.00	\$ 110,000.00	\$ -	\$ -
Transfer						
5200-Transfers of Funds	\$ 475,000.00	\$ 475,000.00	\$ 475,000.00	\$ 475,000.00	\$ -	\$ -
5200 Total	\$ 475,000.00	\$ 475,000.00	\$ 475,000.00	\$ 475,000.00	\$ -	\$ -
Beginning Fund Balance						
5400-Beginning Fund Balance	\$ -	\$ 11,583.26	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -
5400 Total	\$ -	\$ 11,583.26	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -
FUND 286-TOTAL RESOURCES	\$ 479,700.00	\$ 589,043.41	\$ 630,000.00	\$ 635,000.00	\$ -	\$ -

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 286-HIGH SCHOOL ATHLETICS FUND						
1122-Middle School Extra-Curricular						
133-Extra Duty - Classified	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 1,500.00	\$ -	\$ -
139-Game & Misc.	\$ -	\$ 465.00	\$ 465.00	\$ -	\$ -	\$ -
150-Coaching/Athletics	\$ 11,500.00	\$ 40,500.00	\$ 37,500.00	\$ 40,500.00	\$ -	\$ -
210-PERS	\$ 2,117.94	\$ 7,621.26	\$ 8,119.25	\$ 8,604.25	\$ -	\$ -
220-Social Security Administration	\$ 870.18	\$ 3,296.14	\$ 3,133.84	\$ 3,213.00	\$ -	\$ -
231-Worker's Compensation	\$ 45.47	\$ 162.72	\$ 151.97	\$ 252.00	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 49.32	\$ -	\$ -	\$ -
322-Repairs & Maintenance Svcs	\$ -	\$ -	\$ 2,000.00	\$ 2,500.00	\$ -	\$ -
324-Rentals	\$ 139.00	\$ -	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ -
389-Other Non-Instructional Prof & Tech	\$ -	\$ 10,902.75	\$ 5,000.00	\$ 15,000.00	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 1,176.48	\$ 7,692.48	\$ 13,500.00	\$ 5,000.00	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ 5,000.00	\$ 2,500.00	\$ -	\$ -
470-Computer Software	\$ 95.00	\$ 95.00	\$ -	\$ -	\$ -	\$ -
640-Dues & Fees	\$ 150.00	\$ 744.42	\$ 5,000.00	\$ 2,500.00	\$ -	\$ -
1122 Total	\$ 16,094.07	\$ 74,479.77	\$ 83,419.38	\$ 82,069.25	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

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REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 286-HIGH SCHOOL ATHLETICS FUND						
1132-High School Extra-Curricular						
112-Classified Salaries	\$ 52,427.24	\$ 43,647.02	\$ 49,909.16	\$ 21,542.40	\$ -	\$ -
124-Temporary Classified	\$ -	\$ -	\$ -	\$ 702.52	\$ -	\$ -
132-Comp Time	\$ -	\$ 843.02	\$ -	\$ -	\$ -	\$ -
139-Game & Misc.	\$ 4,175.00	\$ 5,985.00	\$ 2,520.00	\$ 3,378.50	\$ -	\$ -
150-Coaching/Athletics	\$ 183,123.20	\$ 195,407.85	\$ 191,066.67	\$ 187,116.66	\$ -	\$ -
210-PERS	\$ 70,981.11	\$ 61,236.09	\$ 63,251.56	\$ 61,911.79	\$ -	\$ -
220-Social Security Administration	\$ 17,578.71	\$ 18,412.50	\$ 18,627.48	\$ 16,274.74	\$ -	\$ -
231-Worker's Compensation	\$ 901.91	\$ 875.77	\$ 923.65	\$ 1,284.87	\$ -	\$ -
231-PFMLI	\$ -	\$ -	\$ 500.94	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 18,265.92	\$ 11,569.38	\$ 22,348.03	\$ 7,105.40	\$ -	\$ -
322-Repairs & Maintenance Svcs	\$ -	\$ -	\$ 2,500.00	\$ 5,000.00	\$ -	\$ -
324-Rentals	\$ 2,810.49	\$ 5,842.73	\$ 6,000.00	\$ 10,000.00	\$ -	\$ -
340-Travel	\$ 75.66	\$ 3,934.53	\$ 11,450.00	\$ 5,000.00	\$ -	\$ -
353-Postage	\$ 275.00	\$ 94.41	\$ 250.00	\$ 250.00	\$ -	\$ -
355-Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
389-Other Non-Instructional Prof & Tech	\$ 46,546.56	\$ 55,596.97	\$ 55,000.00	\$ 55,000.00	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 17,696.19	\$ 31,391.07	\$ 28,300.00	\$ 22,500.00	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ 1,500.00	\$ 2,500.00	\$ -	\$ -
470-Computer Software	\$ 1,550.20	\$ 2,154.92	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
541-Initial and Additional Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
640-Dues & Fees	\$ 6,879.50	\$ 6,233.20	\$ 10,000.00	\$ 8,500.00	\$ -	\$ -
1132 Total	\$ 423,286.69	\$ 443,224.46	\$ 464,147.49	\$ 408,066.88	\$ -	\$ -
2550-Student Transportation Services						
332-Non-reimbursable Student Transportation	\$ 28,735.98	\$ 58,429.29	\$ 82,433.13	\$ 75,000.00	\$ -	\$ -
2550 Total	\$ 28,735.98	\$ 58,429.29	\$ 82,433.13	\$ 75,000.00	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 11,583.26	\$ 12,909.89	\$ -	\$ 69,863.87	\$ -	\$ -
7000 Total	\$ 11,583.26	\$ 12,909.89	\$ -	\$ 69,863.87	\$ -	\$ -
FUND 286-TOTAL REQUIREMENTS	\$ 479,700.00	\$ 589,043.41	\$ 630,000.00	\$ 635,000.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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Fund 289 – Measure 98

High School Success is a fund initiated by ballot Measure 98 in November 2016. The measure passed with 65% voter support and allowed the Oregon Department of Education (ODE) to disperse \$170 million total during the 2017-19 biennium among districts and charter schools that serve students in grade 9 through grade 12. The measure 98 funds are designed to assist the district with chronic absenteeism, career technical education, dropout prevention, and graduation improvement.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 289-HIGH SCHOOL SUCCESS (MEASURE 98)						
Revenue from State Sources						
3299-Other Restricted Grants-In-Aid	\$ 965,047.83	\$ 1,148,688.90	\$ 1,245,106.00	\$ 1,134,678.00	\$ -	\$ -
State Total	\$ 965,047.83	\$ 1,148,688.90	\$ 1,245,106.00	\$ 1,134,678.00	\$ -	\$ -
FUND 289-TOTAL RESOURCES	\$ 965,047.83	\$ 1,148,688.90	\$ 1,245,106.00	\$ 1,134,678.00	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 289-HIGH SCHOOL SUCCESS (MEASURE 98)						
1121-Middle School Programs						
111-Licensed Salaries	\$ -	\$ -	\$ -	\$ 24,063.36	\$ -	\$ -
210-PERS	\$ -	\$ -	\$ -	\$ 7,466.86	\$ -	\$ -
220-Social Security Administration	\$ -	\$ -	\$ -	\$ 1,840.85	\$ -	\$ -
231-Workers Compensation	\$ -	\$ -	\$ -	\$ 144.38	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ -	\$ 96.25	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ -	\$ -	\$ 7,105.40	\$ -	\$ -
1121 Total	\$ -	\$ -	\$ -	\$ 40,717.10	\$ -	\$ -
1131-High School Programs						
111-Licensed Salaries	\$ 151,332.81	\$ 160,632.44	\$ 168,067.02	\$ 187,103.62	\$ -	\$ -
112-Classified Salaries	\$ 17,949.75	\$ 21,967.07	\$ 22,400.11	\$ 23,987.93	\$ -	\$ -
124-Temporary Classified	\$ -	\$ 2,415.00	\$ 1,470.00	\$ -	\$ -	\$ -
131-Extra Duty Classified	\$ 456.05	\$ 687.50	\$ 687.50	\$ -	\$ -	\$ -
133-Extra Duty Licensed	\$ 52.50	\$ 1,089.90	\$ -	\$ 269.71	\$ -	\$ -
137-Student Teacher	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 51,757.52	\$ 48,592.65	\$ 57,159.82	\$ 65,585.39	\$ -	\$ -
220-Social Security Administration	\$ 12,236.96	\$ 13,727.58	\$ 14,735.97	\$ 16,169.13	\$ -	\$ -
231-Workers Compensation	\$ 628.98	\$ 695.84	\$ 693.01	\$ 1,268.19	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 509.62	\$ 845.44	\$ -	\$ -
242-Licensed Insurance	\$ 35,291.28	\$ 42,246.72	\$ 48,272.40	\$ 42,632.40	\$ -	\$ -
243-Classified Insurance	\$ 12,050.75	\$ 15,310.80	\$ 17,290.80	\$ 14,210.80	\$ -	\$ -
312-Instructional Programs Improvement Services	\$ -	\$ 3,735.76	\$ -	\$ -	\$ -	\$ -
374-Other Tuition	\$ 45,155.92	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
389-Other Non-Instructional Professional and Technical Services	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
399-Licensed Subs	\$ 11,626.88	\$ 9,472.41	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 672.87	\$ 9,433.47	\$ 50,000.00	\$ 77,851.23	\$ -	\$ -
420-Textbooks	\$ 4,400.00	\$ 3,241.74	\$ 5,000.00	\$ -	\$ -	\$ -
430-Library Books	\$ -	\$ 569.62	\$ -	\$ -	\$ -	\$ -
460-Non-Consumable Supplies	\$ -	\$ 8,927.00	\$ 10,000.00	\$ -	\$ -	\$ -
470-Computer Software	\$ 10,500.00	\$ 1,124.50	\$ 10,000.00	\$ -	\$ -	\$ -
480-Computer Hardware	\$ 3,099.99	\$ 49,623.13	\$ 10,000.00	\$ -	\$ -	\$ -
520-Buildings Acquisition	\$ 12,697.70	\$ 10,954.12	\$ -	\$ -	\$ -	\$ -
540-Depreciable Equipment	\$ 9,164.81	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -
541-Initial & Additional Equipment Purchase	\$ -	\$ 37,731.00	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ -	\$ 1,632.50	\$ -	\$ -	\$ -	\$ -
1131 Total	\$ 379,074.77	\$ 444,010.75	\$ 456,286.25	\$ 429,923.84	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 289-HIGH SCHOOL SUCCESS (MEASURE 98)						
1280-Alternative Education Programs						
111-Licensed Salaries	\$ 85,763.00	\$ 93,307.00	\$ 94,812.00	\$ 100,399.00	\$ -	\$ -
113-Administrators	\$ 68,579.09	\$ 69,545.42	\$ 72,319.22	\$ 78,218.40	\$ -	\$ -
131-Extra Duty Classified	\$ 1,314.96	\$ -	\$ -	\$ 108.78	\$ -	\$ -
132-Comp Time	\$ 2,400.00	\$ 150.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 55,039.30	\$ 51,350.68	\$ 52,620.01	\$ 58,311.82	\$ -	\$ -
220-Social Security Administration	\$ 11,380.93	\$ 12,420.96	\$ 12,785.52	\$ 13,672.56	\$ -	\$ -
231-Workers Compensation	\$ 546.57	\$ 537.07	\$ 549.74	\$ 1,072.36	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 386.49	\$ 714.90	\$ -	\$ -
241-Administrator Insurance	\$ 8,728.80	\$ 4,482.70	\$ 4,741.48	\$ 8,796.48	\$ -	\$ -
242-Licensed Insurance	\$ 14,109.60	\$ 15,310.80	\$ 16,090.80	\$ 14,210.80	\$ -	\$ -
399-Licensed Subs	\$ -	\$ 485.76	\$ -	\$ -	\$ -	\$ -
1280 Total	\$ 247,862.25	\$ 247,590.39	\$ 254,305.26	\$ 275,505.10	\$ -	\$ -
1400-Summer School Program						
111-Extra Duty - Licensed	\$ 3,825.00	\$ -	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 3,983.34	\$ -	\$ -	\$ -	\$ -	\$ -
152-Stipend - Summer School	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 3,780.10	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 903.36	\$ -	\$ -	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ 39.77	\$ -	\$ -	\$ -	\$ -	\$ -
692-Grant Matching	\$ -	\$ 23,381.17	\$ -	\$ -	\$ -	\$ -
1400 Total	\$ 16,531.57	\$ 23,381.17	\$ -	\$ -	\$ -	\$ -
2110-Attendance and Social Work Svcs						
112-Classified Salaries	\$ 73,376.46	\$ 105,093.60	\$ 113,090.00	\$ 110,471.59	\$ -	\$ -
133-Extra Duty - Classified	\$ 153.36	\$ 21.56	\$ -	\$ 79.68	\$ -	\$ -
210-PERS	\$ 23,955.96	\$ 25,431.98	\$ 33,610.31	\$ 34,304.06	\$ -	\$ -
220-Social Security Administration	\$ 5,330.36	\$ 7,766.89	\$ 8,651.51	\$ 8,457.17	\$ -	\$ -
231-Workers Compensation	\$ 291.38	\$ 392.26	\$ 414.88	\$ 663.30	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 263.89	\$ 442.22	\$ -	\$ -
243-Classified Insurance	\$ 33,749.81	\$ 54,377.46	\$ 56,853.16	\$ 58,292.70	\$ -	\$ -
395-Classified Subs	\$ -	\$ 128.65	\$ -	\$ -	\$ -	\$ -
2110 Total	\$ 136,857.33	\$ 193,212.40	\$ 212,883.75	\$ 212,710.72	\$ -	\$ -
2120-Guidance Services						
111-Licensed Salaries	\$ 58,257.34	\$ 59,918.80	\$ 62,706.88	\$ 68,798.78	\$ -	\$ -
131-Extra Duty Classified	\$ 1,162.50	\$ 150.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 19,358.99	\$ 17,807.78	\$ 18,636.49	\$ 21,348.26	\$ -	\$ -
220-Social Security Administration	\$ 4,115.64	\$ 3,936.48	\$ 4,797.12	\$ 5,263.11	\$ -	\$ -
231-Workers Compensation	\$ 216.70	\$ 203.44	\$ 211.71	\$ 412.79	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 167.20	\$ 275.20	\$ -	\$ -
242-Licensed Insurance	\$ 14,109.60	\$ 15,310.80	\$ 17,890.80	\$ 14,210.80	\$ -	\$ -
399-Licensed Subs	\$ 1,056.42	\$ -	\$ -	\$ -	\$ -	\$ -
2120 Total	\$ 98,277.19	\$ 97,327.30	\$ 104,410.20	\$ 110,308.94	\$ -	\$ -
2210-Improvement of Instruction Services						
112-Classified Salaries	\$ 24,925.36	\$ 28,132.45	\$ 28,873.12	\$ 34,496.00	\$ -	\$ -
156-Stipend - Classified	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -
210-PERS	\$ 10,049.55	\$ 9,728.29	\$ 9,971.53	\$ 12,191.85	\$ -	\$ -
220-Social Security Administration	\$ 1,778.73	\$ 2,092.04	\$ 2,323.56	\$ 2,753.69	\$ -	\$ -
231-Workers Compensation	\$ 102.94	\$ 106.83	\$ 109.82	\$ 215.98	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 80.96	\$ 143.98	\$ -	\$ -
243-Classified Insurance	\$ 14,109.60	\$ 15,310.80	\$ 16,090.80	\$ 14,210.80	\$ -	\$ -
2210 Total	\$ 52,466.18	\$ 56,870.41	\$ 58,949.79	\$ 65,512.30	\$ -	\$ -
2220-Educational Media Services						
410-Consumable Supplies & Materials	\$ 10,203.68	\$ -	\$ -	\$ -	\$ -	\$ -
430-Library Books	\$ 17,336.17	\$ 9,073.25	\$ 10,000.00	\$ -	\$ -	\$ -
2220 Total	\$ 27,539.85	\$ 9,073.25	\$ 10,000.00	\$ -	\$ -	\$ -
2230-Assessment & Testing						
640-Dues & Fees	\$ -	\$ 9,830.00	\$ -	\$ -	\$ -	\$ -
2230 Total	\$ -	\$ 9,830.00	\$ -	\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

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REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 289-HIGH SCHOOL SUCCESS (MEASURE 98)						
2240-Instructional Staff Development						
340-Travel	\$ -	\$ 2,252.75	\$ -	\$ -	\$ -	\$ -
2240 Total	\$ -	\$ 2,252.75	\$ -	\$ -	\$ -	\$ -
2410-Office of the Principal						
410-Consumable Supplies & Materials	\$ -	\$ 91.88	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ -	\$ 14,840.00	\$ -	\$ -	\$ -	\$ -
2220 Total	\$ -	\$ 14,931.88	\$ -	\$ -	\$ -	\$ -
2520 Fiscal Services						
690-Grant Indirect Charges	\$ -	\$ 43,588.60	\$ 48,271.00	\$ -	\$ -	\$ -
2520 Total	\$ -	\$ 43,588.60	\$ 48,271.00	\$ -	\$ -	\$ -
2550-Student Transportation Services						
112-Classified Salaries	\$ 3,066.70	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 999.11	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 196.49	\$ -	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 117.54	\$ -	\$ -	\$ -	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 2,058.85	\$ -	\$ -	\$ -	\$ -	\$ -
332-Non-reimbursable Student Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2550 Total	\$ 6,438.69	\$ -	\$ -	\$ -	\$ -	\$ -
2572-Purchasing Services						
410-Consumable Supplies & Materials	\$ -	\$ 6,620.00	\$ -	\$ -	\$ -	\$ -
2572 Total	\$ -	\$ 6,620.00	\$ -	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ -	\$ 99,999.75	\$ -	\$ -	\$ -	\$ -
7000 Total	\$ -	\$ 99,999.75	\$ -	\$ -	\$ -	\$ -
FUND 289-TOTAL REQUIREMENTS	\$ 965,047.83	\$ 1,148,688.90	\$ 1,245,106.00	\$ 1,134,678.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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Fund 299 – Nutrition Services Fund (Formerly Fund 296)

This fund's primary focus is to provide food to students, including the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food.

The intent is for this service to be financed or recovered primarily through user charges and federal reimbursement. Therefore, activities are financed and operated in a manner similar to private business enterprises.

To support federal guidelines for healthier food selections and increased labor costs, the General Fund transfers have increased from previous years, starting 2015-2016.

The Community Eligibility Provision (CEP) provides the option for school districts to provide free breakfast and lunch to all students located in low income areas. In 2015-2016 the District participated in CEP at Green Acres and Cascade Elementary Schools, in 2016-2017, Pioneer and Riverview Elementary Schools, and in 2017-2018, Seven Oak Middle School was added. All schools receive breakfast at no charge. Seven Oak will continue CEP for 2020-2021. Cascades, Green Acres, Riverview and Pioneer are at the end of the CEP cycle. Pending ODE's decision regarding the Student Success Act Funding, more schools may be added back to CEP.

During the 2020-2021 school year, schools were served lunches based on the federally sponsored summer lunch program. This program will continue in 2021-2022.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 299-NUTRITION SERVICES FUND						
Revenue from Local Sources						
1510-Interest on Investments	\$ 6,209.39	\$ 3,621.17	\$ 2,500.00	\$ 12,500.00	\$ -	\$ -
1612-Lunch	\$ 1,125.01	\$ 7,604.25	\$ 7,500.00	\$ 10,503.00	\$ -	\$ -
1990-Miscellaneous	\$ 10,289.45	\$ 7,144.22	\$ 10,000.00	\$ 2,200.00	\$ -	\$ -
1992-Nutrition Catering	\$ 867.03	\$ 942.48	\$ 1,000.00	\$ 2,800.00	\$ -	\$ -
Local Total	\$ 18,490.88	\$ 19,312.12	\$ 21,000.00	\$ 28,003.00	\$ -	\$ -
Revenue from State Sources						
3299-Other Restricted Grants-in-Aid	\$ 7,315.45	\$ 7,148.45	\$ -	\$ 6,000.00	\$ -	\$ -
State Total	\$ 7,315.45	\$ 7,148.45	\$ -	\$ 6,000.00	\$ -	\$ -
Revenue from Federal Sources						
4500-Restricted Rev From the Federal Govt	\$ -	\$ 81,366.26	\$ 5,000.00	\$ 30,000.00	\$ -	\$ -
4504-Summer Lunch Program	\$ 1,152,244.41	\$ 72,414.17	\$ 65,000.00	\$ 70,000.00	\$ -	\$ -
4505-School Nutrition (NSL)	\$ -	\$ 1,486,113.94	\$ 1,100,000.00	\$ 1,192,568.00	\$ -	\$ -
4506-Breakfast - Federal School Lunch Prog	\$ -	\$ 580,925.93	\$ 425,000.00	\$ 360,000.00	\$ -	\$ -
4507-Supper - Federal School Lunch Prog	\$ 282,660.30	\$ 11,574.70	\$ 15,000.00	\$ 2,500.00	\$ -	\$ -
4508-CIL Federal School Lunch Prog	\$ 19,729.88	\$ 259.22	\$ 1,000.00	\$ 98.00	\$ -	\$ -
4509-After-school Snack	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -
4510-SSA Breakfast Account	\$ -	\$ -	\$ -	\$ 113,196.00	\$ -	\$ -
4511-SSA Lunch Account	\$ -	\$ -	\$ -	\$ 242,979.00	\$ -	\$ -
4901-Donated Commodities	\$ 138,807.15	\$ 170,356.46	\$ 125,000.00	\$ 120,901.00	\$ -	\$ -
Federal Total	\$ 1,593,441.74	\$ 2,403,010.68	\$ 1,736,000.00	\$ 2,142,242.00	\$ -	\$ -
Transfers						
5200-Transfer of Funds	\$ 120,000.00	\$ 15,996.84	\$ 225,000.00	\$ 200,000.00	\$ -	\$ -
Transfer Total	\$ 120,000.00	\$ 15,996.84	\$ 225,000.00	\$ 200,000.00	\$ -	\$ -
Beginning Fund Balance						
5400-Beginning Fund Balance (BFB)	\$ 482,240.22	\$ 624,888.41	\$ 400,000.00	\$ 1,290,000.00	\$ -	\$ -
BFB Total	\$ 482,240.22	\$ 624,888.41	\$ 400,000.00	\$ 1,290,000.00	\$ -	\$ -
FUND 299-TOTAL RESOURCES	\$ 2,221,488.29	\$ 3,070,356.50	\$ 2,382,000.00	\$ 3,666,245.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 299-NUTRITION SERVICES FUND						
3100-Food Svcs						
112-Classified Salaries	\$ 449,367.57	\$ 505,416.85	\$ 529,953.26	\$ 808,894.68	\$ -	\$ -
114-Managerial-Classified	\$ 88,370.36	\$ 78,794.36	\$ 92,817.00	\$ 99,314.00	\$ -	\$ -
122-Substitutes-Classified	\$ -	\$ 98.56	\$ 98.56	\$ -	\$ -	\$ -
127-Student Helper Salaries	\$ 330.00	\$ 1,619.26	\$ 1,619.26	\$ -	\$ -	\$ -
131-Extra Duty Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 1,900.00	\$ -	\$ -	\$ -	\$ -
133-Extra Duty Classified	\$ 3,166.33	\$ 7,718.14	\$ 5,150.31	\$ 3,884.73	\$ -	\$ -
135-Vacation Payoff	\$ -	\$ -	\$ 1,778.16	\$ -	\$ -	\$ -
210-PERS	\$ 189,264.99	\$ 177,378.74	\$ 197,989.95	\$ 294,020.62	\$ -	\$ -
220-Social Security Administration	\$ 38,527.86	\$ 43,077.01	\$ 48,163.09	\$ 69,775.14	\$ -	\$ -
231-Worker's Compensation	\$ 11,884.65	\$ 11,770.69	\$ 12,101.18	\$ 31,878.79	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 1,514.69	\$ 3,648.36	\$ -	\$ -
241-Administrator Insurance	\$ 8,260.24	\$ 7,731.29	\$ 7,826.60	\$ 14,660.80	\$ -	\$ -
243-Classified Insurance	\$ 208,355.31	\$ 226,712.15	\$ 228,210.97	\$ 369,549.27	\$ -	\$ -
322-Repairs & Maintenance Svcs	\$ -	\$ 1,404.21	\$ 10,000.00	\$ 15,000.00	\$ -	\$ -
329-Other Property Svcs	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -
340-Travel	\$ -	\$ 106.06	\$ -	\$ 6,500.00	\$ -	\$ -
351-Telephone	\$ 560.34	\$ 627.84	\$ -	\$ -	\$ -	\$ -
353-Postage	\$ 214.09	\$ 237.88	\$ -	\$ 1,500.00	\$ -	\$ -
355-Printing & Binding	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ -
389-Other Non-Instructional Prof & Tech	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -
390-Other General Professional and Tech Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
391-Physical Exams, Drivers	\$ 125.00	\$ -	\$ 25,000.00	\$ 200.00	\$ -	\$ -
392-Drug Test	\$ 145.00	\$ -	\$ -	\$ -	\$ -	\$ -
395-Classified Subs	\$ 5,867.47	\$ 11,028.76	\$ 35,000.00	\$ 35,000.00	\$ -	\$ -
406-Gas, Oil, Lube	\$ -	\$ 1,004.84	\$ -	\$ 2,500.00	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 7,154.26	\$ 70,649.76	\$ 75,000.00	\$ 100,000.00	\$ -	\$ -
411-Donated Commodities	\$ 138,807.15	\$ 170,356.46	\$ -	\$ 120,901.00	\$ -	\$ -
413-Vehicle Repair Parts	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -
450-Food	\$ 17,115.34	\$ 449,289.14	\$ 700,000.00	\$ 800,000.00	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ 1,260.00	\$ 25,000.00	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ -	\$ 10,000.00	\$ 15,000.00	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ 10,000.00	\$ 20,000.00	\$ -	\$ -
541-Initial & Add'l Equipment Purchases	\$ -	\$ 29,357.18	\$ 50,000.00	\$ 100,000.00	\$ -	\$ -
542-Replacement Equipment Purchases	\$ 3,412.24	\$ 25,211.52	\$ -	\$ 425,000.00	\$ -	\$ -
640-Dues & Fees	\$ 11,337.40	\$ 12,883.70	\$ -	\$ 25,000.00	\$ -	\$ -
650-Insurance & Judgments	\$ -	\$ 3,231.00	\$ 3,445.00	\$ 3,200.00	\$ -	\$ -
3100 Total	\$ 1,185,496.60	\$ 1,839,079.40	\$ 2,067,223.03	\$ 3,375,927.39	\$ -	\$ -
3102-Summer Food Service						
112-Classified Salaries	\$ 7,704.59	\$ 1,421.70	\$ 18,194.12	\$ -	\$ -	\$ -
122-Substitutes-Classified	\$ -	\$ 394.24	\$ 394.24	\$ -	\$ -	\$ -
127-Student Helper Salaries	\$ -	\$ 266.09	\$ 266.09	\$ -	\$ -	\$ -
133-Extra Duty Classified	\$ 14,680.58	\$ 59.92	\$ 59.92	\$ -	\$ -	\$ -
210-PERS	\$ 7,971.22	\$ 18.68	\$ 5,425.99	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 1,623.45	\$ 163.41	\$ 1,426.61	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ 620.09	\$ 50.36	\$ 443.66	\$ -	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 48.49	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 2,821.99	\$ 2.70	\$ 7,665.60	\$ -	\$ -	\$ -
395-Classified Subs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
406-Gas, Oil, Lube	\$ 976.57	\$ 617.04	\$ -	\$ 1,200.00	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 41,106.49	\$ 1,644.31	\$ -	\$ 1,500.00	\$ -	\$ -
450-Food	\$ 327,096.70	\$ 10,495.44	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3102 Total	\$ 404,601.68	\$ 15,133.89	\$ 58,924.72	\$ 27,700.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 299-NUTRITION SERVICES FUND						
3103-CACFP Fiscal Accountability						
112-Classified Salaries	\$ -	\$ 2,022.05	\$ -	\$ -	\$ -	\$ -
395-Classified Subs	\$ -	\$ 25.49	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ -
450-Food	\$ -	\$ 1,338.78	\$ -	\$ 1,500.00	\$ -	\$ -
640-Dues and Fees	\$ -	\$ 134.96	\$ -	\$ -	\$ -	\$ -
3103 Total	\$ -	\$ 3,521.28	\$ -	\$ 1,700.00	\$ -	\$ -
3130-Food Delivery Services						
450-Food	\$ 10,547.76	\$ 10,721.06	\$ 25,852.25	\$ -	\$ -	\$ -
3130 Total	\$ 10,547.76	\$ 10,721.06	\$ 25,852.25	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 620,842.25	\$ 1,201,900.87	\$ 230,000.00	\$ 260,917.61	\$ -	\$ -
7000 Total	\$ 620,842.25	\$ 1,201,900.87	\$ 230,000.00	\$ 260,917.61	\$ -	\$ -
FUND 299-TOTAL REQUIREMENTS	\$ 2,221,488.29	\$ 3,070,356.50	\$ 2,382,000.00	\$ 3,666,245.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

Fund 902 – ESSER II

Under the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund), the Department awards grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation. LEAs must provide equitable services as required under the CRRSA Act

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 902 - Elementary and Secondary School Emergency Relief II (ESSER II)						
Revenue from Federal Sources						
4500-Other Restricted Grants-In-Aid	\$ 586,559.54	\$ 812,477.20	\$ 2,250,000.00	\$ 2,000,000.00	\$ -	\$ -
Federal Total	\$ 586,559.54	\$ 812,477.20	\$ 2,250,000.00	\$ 2,000,000.00	\$ -	\$ -
FUND 902-TOTAL RESOURCES	\$ 586,559.54	\$ 812,477.20	\$ 2,250,000.00	\$ 2,000,000.00	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 902 - Elementary and Secondary School Emergency Relief II (ESSER II)						
1111-Elementary Programs						
111-Licensed Salaries	\$ 131,574.82	\$ 41,380.63	\$ -	\$ -	\$ -	\$ -
112-Classified Salaries	\$ 24,688.05	\$ 28,663.34	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ 1,712.50	\$ 343.75	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 226.45	\$ -	\$ -	\$ -	\$ -
155-Stipend License	\$ 2,400.00	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 50,359.51	\$ 19,216.51	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 11,516.97	\$ 5,171.46	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 550.24	\$ 261.08	\$ -	\$ -	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
242-Licensed Insurance	\$ 25,326.60	\$ 9,832.86	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 13,524.74	\$ 20,408.50	\$ -	\$ -	\$ -	\$ -
355-Printing & Binding	\$ -	\$ 415.25	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 6,875.67	\$ 1,105.44	\$ -	\$ -	\$ -	\$ -
420-Textbooks	\$ -	\$ 30,805.88	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 133.95	\$ 201.63	\$ -	\$ -	\$ -	\$ -
1111Total	\$ 268,663.05	\$ 158,032.78	\$ -	\$ -	\$ -	\$ -
1121-Middle School Programs						
111-Licensed Salaries	\$ 55,403.09	\$ 47,264.31	\$ -	\$ -	\$ -	\$ -
112-Classified Salaries	\$ 5,384.28	\$ -	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ -	\$ 350.00	\$ -	\$ -	\$ -	\$ -
155-Stipend License	\$ 4,250.00	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 17,133.40	\$ 11,117.68	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 4,713.32	\$ 3,614.46	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 263.36	\$ 170.57	\$ -	\$ -	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
242-Licensed Insurance	\$ 16,920.15	\$ 15,310.80	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 2,407.39	\$ -	\$ -	\$ -	\$ -	\$ -
355-Printing & Binding	\$ -	\$ 167.91	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 2,099.77	\$ 1,953.65	\$ -	\$ -	\$ -	\$ -
420-Textbooks	\$ -	\$ 188.52	\$ -	\$ -	\$ -	\$ -
1122 Total	\$ 108,574.76	\$ 80,137.90	\$ -	\$ -	\$ -	\$ -
1131-High School Programs						
123-Temporary-Licensed-Tutors	\$ 6,779.04	\$ -	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ 1,850.00	\$ 8,576.97	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 95.08	\$ 2,549.10	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 660.13	\$ 643.14	\$ -	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ 32.40	\$ 29.69	\$ -	\$ -	\$ -	\$ -
324-Rentals	\$ -	\$ 36,074.51	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 1,410.03	\$ -	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ 999.99	\$ -	\$ -	\$ -	\$ -
1131 Total	\$ 10,826.68	\$ 48,873.40	\$ -	\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 902 - Elementary and Secondary School Emergency Relief II (ESSER II)						
1132-Extra Curricular High School						
324-Rentals	\$ 5,541.07	\$	\$	\$	\$	\$
1132 Total	\$ 5,541.07	\$	\$	\$	\$	\$
1272-Title I-A						
133-Extra Duty - Classified	\$	\$	445.04	\$	\$	\$
220-Social Security Administration	\$	\$	72.56	\$	\$	\$
231-Workers Compensation	\$	\$	31.32	\$	\$	\$
235-PFLMI	\$	\$	1.79	\$	\$	\$
1272 Total	\$	\$	550.71	\$	\$	\$
1288-Charter School						
360-Charter School Payments	\$ 50,301.39	\$ 112,333.64	\$	\$	\$	\$
1288 Total	\$ 50,301.39	\$ 112,333.64	\$	\$	\$	\$
1400-Summer School						
389-Other Non-Instructional Prof & Tech	\$	\$	3,022.50	\$	\$	\$
410-Consumable Supplies & Materials	\$	\$	169.37	\$	\$	\$
692-Grant Matching	\$	\$	75,778.82	\$	\$	\$
1272 Total	\$	\$	78,970.69	\$	\$	\$
2120-Guidance Services						
111-Licensed Salaries	\$	\$	9,126.24	\$	\$	\$
131-Extra Duty - Licensed	\$	\$	43.75	\$	\$	\$
210-PERS	\$	\$	2,725.32	\$	\$	\$
220-Social Security Administration	\$	\$	632.43	\$	\$	\$
231-Workers Compensation	\$	\$	31.00	\$	\$	\$
242-Licensed Insurance	\$	\$	1,913.88	\$	\$	\$
1122 Total	\$	\$	14,472.62	\$	\$	\$
2210-Improvement of Instruction Services						
155-Stipend - Licensed	\$ 19,316.66	\$	\$	\$	\$	\$
210-PERS	\$ 6,454.12	\$	\$	\$	\$	\$
220-Social Security Administration	\$ 1,477.72	\$	\$	\$	\$	\$
231-Worker's Compensation	\$ 65.12	\$	\$	\$	\$	\$
312-Instructional Programs Improvement	\$	\$	23,050.00	\$	\$	\$
2210-Improvement of Instruction Svcs Total	\$ 27,313.62	\$ 23,050.00	\$	\$	\$	\$
2240-Instructional Staff Development						
131-Extra Duty - Licensed	\$	\$	3,156.25	\$	\$	\$
133-Extra Duty - Classified	\$	\$	12,895.73	\$	\$	\$
155-Stipend License	\$ 1,500.00	\$	\$	\$	\$	\$
210-PERS	\$ 488.70	\$	4,209.52	\$	\$	\$
220-Social Security Administration	\$ 110.89	\$	1,164.34	\$	\$	\$
231-Workers Compensation	\$ 5.18	\$	62.81	\$	\$	\$
2240-Instructional Staff Development Total	\$ 2,104.77	\$ 21,488.65	\$	\$	\$	\$
2321-Office of Superintendent						
410-Consumable Supplies & Materials	\$	\$	2,397.28	\$	\$	\$
2321 Total	\$	\$	2,397.28	\$	\$	\$
2410-Office of the Principal						
112-Classified Salaries	\$	\$	6,151.76	\$	\$	\$
133-Extra Duty - Classified	\$	\$	2,539.00	\$	\$	\$
156-Stipend Classified	\$	\$	-	\$	\$	\$
210-PERS	\$	\$	2,582.91	\$	\$	\$
220-Social Security Administration	\$	\$	664.84	\$	\$	\$
231-Workers Compensation	\$	\$	31.62	\$	\$	\$
243-Classified Insurance	\$	\$	2.70	\$	\$	\$
353-Postage	\$	\$	74.63	\$	\$	\$
410-Consumable Supplies & Materials	\$	\$	195.19	\$	\$	\$
2410 Total	\$	\$	12,242.65	\$	\$	\$

LEBANON COMMUNITY SCHOOL DISTRICT 9
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REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 902 - Elementary and Secondary School Emergency Relief II (ESSER II)						
2520-Fiscal Services						
690-Grant Indirect Charges	\$ 24,451.69	\$ 31,391.32	\$ -	\$ -	\$ -	\$ -
2520 Total	\$ 24,451.69	\$ 31,391.32	\$ -	\$ -	\$ -	\$ -
2540-Operation & Maintenance of Plant						
410-Consumable Supplies & Materials	\$ 3,308.50	\$ -	\$ -	\$ -	\$ -	\$ -
2540 Total	\$ 3,308.50	\$ -	\$ -	\$ -	\$ -	\$ -
2542-Care & Upkeep of Buildings						
410-Consumable Supplies & Materials	\$ 4,910.90	\$ 2,199.92	\$ -	\$ -	\$ -	\$ -
2542 Total	\$ 4,910.90	\$ 2,199.92	\$ -	\$ -	\$ -	\$ -
2544-Maintenance						
410-Consumable Supplies & Materials	\$ -	\$ 10,798.32	\$ -	\$ -	\$ -	\$ -
2544 Total	\$ -	\$ 10,798.32	\$ -	\$ -	\$ -	\$ -
2660-Technology Services						
316-Data Processing Services	\$ 14,346.83	\$ 5,555.25	\$ -	\$ -	\$ -	\$ -
386-Data Processing Services	\$ 5,552.55	\$ -	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ 35,915.26	\$ 65,700.00	\$ -	\$ -	\$ -	\$ -
2660 Total	\$ 55,814.64	\$ 71,255.25	\$ -	\$ -	\$ -	\$ -
2669-Other Technology Services						
316-Data Processing Services	\$ -	\$ 2,791.93	\$ -	\$ -	\$ -	\$ -
351-Telephone	\$ -	\$ 573.54	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 12,076.18	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 1,528.15	\$ 21,833.50	\$ -	\$ -	\$ -	\$ -
2669 Total	\$ 1,528.15	\$ 37,275.15	\$ -	\$ -	\$ -	\$ -
3100-Food Services						
112-Classified Salaries	\$ 3,482.49	\$ 17,569.37	\$ -	\$ -	\$ -	\$ -
124-Temporary - Classified (At-Will Contract)	\$ 880.44	\$ -	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 1,539.53	\$ 527.69	\$ -	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ 7,889.41	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 3,207.67	\$ 2,528.78	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 928.58	\$ 1,248.79	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 376.08	\$ 426.66	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 4,916.12	\$ 7,054.39	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 1,881.00	\$ -	\$ -	\$ -	\$ -
542-Replacement Equipment Purchases	\$ -	\$ 14,600.00	\$ -	\$ -	\$ -	\$ -
3100 Total	\$ 23,220.32	\$ 45,836.68	\$ -	\$ -	\$ -	\$ -
3102-Summer Food Services						
133-Extra Duty - Classified	\$ -	\$ 337.64	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 100.35	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 25.83	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 7.95	\$ -	\$ -	\$ -	\$ -
3102 Total	\$ -	\$ 471.77	\$ -	\$ -	\$ -	\$ -
4150-Building Aquisition, Construction ...						
520-Building Aquisition	\$ -	\$ 60,698.47	\$ 2,250,000.00	\$ 2,000,000.00	\$ -	\$ -
4150 Total	\$ -	\$ 60,698.47	\$ 2,250,000.00	\$ 2,000,000.00	\$ -	\$ -
FUND 902-TOTAL REQUIREMENTS	\$ 586,559.54	\$ 812,477.20	\$ 2,250,000.00	\$ 2,000,000.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

Fund 903 – ESSER III

Under the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund), the Department awards grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation. LEAs must provide equitable services as required under the ARP Act.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 903 - Elementary and Secondary School Emergency Relief III (ESSER III)						
Revenue from Federal Sources						
4500-Other Restricted Grants-In-Aid	\$ -	\$ 2,238,417.89	\$ 6,500,000.00	\$ 5,500,000.00	\$ -	\$ -
Federal Total	\$ -	\$ 2,238,417.89	\$ 6,500,000.00	\$ 5,500,000.00	\$ -	\$ -
FUND 903-TOTAL RESOURCES	\$ -	\$ 2,238,417.89	\$ 6,500,000.00	\$ 5,500,000.00	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 903 - Elementary and Secondary School Emergency Relief III (ESSER III)						
1111-Elementary Programs						
111-Licensed Salaries	\$ -	\$ 122,822.27	\$ 329,494.00	\$ -	\$ -	\$ -
112-Classified Salaries	\$ -	\$ 119,379.03	\$ 159,899.39	\$ 357,450.36	\$ -	\$ -
131-Extra Duty - Licensed	\$ -	\$ 127.50	\$ -	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 7,796.15	\$ 1,822.09	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 96,225.00	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 51,150.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 109,502.18	\$ 150,019.44	\$ 110,916.84	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 29,775.26	\$ 37,578.05	\$ 27,344.99	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 1,390.97	\$ 2,440.13	\$ 2,144.70	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ 1,322.81	\$ 1,429.81	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ 29,498.58	\$ 53,285.90	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ 68,296.06	\$ 97,515.62	\$ 189,503.86	\$ -	\$ -
351-Telephone	\$ -	\$ 719.52	\$ -	\$ -	\$ -	\$ -
353-Postage	\$ -	\$ 0.97	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 10,270.03	\$ -	\$ -	\$ -	\$ -
420-Textbooks	\$ -	\$ 5,430.09	\$ -	\$ -	\$ -	\$ -
440-Periodicals	\$ -	\$ 294.54	\$ -	\$ -	\$ -	\$ -
460-Non-consumable Items	\$ -	\$ 299.99	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ 16,663.33	\$ -	\$ -	\$ -	\$ -
1111 Total	\$ -	\$ 670,891.47	\$ 833,377.43	\$ 688,790.56	\$ -	\$ -
1121-Middle School Programs						
111-Licensed Salaries	\$ -	\$ 139,096.49	\$ 160,060.00	\$ -	\$ -	\$ -
112-Classified Salaries	\$ -	\$ -	\$ -	\$ 144,270.34	\$ -	\$ -
132-Comp Time	\$ -	\$ 1,050.00	\$ -	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 41,750.00	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 6,250.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 51,747.28	\$ 47,569.81	\$ 44,767.10	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 14,297.20	\$ 12,244.69	\$ 11,036.68	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 629.57	\$ 546.48	\$ 865.63	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ 426.80	\$ 577.07	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ 45,932.40	\$ 48,272.40	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 78,159.40	\$ -	\$ -
355-Printing & Binding	\$ -	\$ 39.00	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 5,207.94	\$ -	\$ -	\$ -	\$ -
420-Textbooks	\$ -	\$ 560.71	\$ -	\$ -	\$ -	\$ -
1121 Total	\$ -	\$ 306,560.59	\$ 269,120.18	\$ 279,676.22	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 903 - Elementary and Secondary School Emergency Relief III (ESSER III)						
1131-High School Programs						
111-Licensed Salaries	\$ -	\$ -	\$ 49,173.00	\$ -	\$ -	\$ -
123-Temporary - Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124-Temporary - Classified	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ -	\$ 22,422.17	\$ 62,075.14	\$ -	\$ -	\$ -
151-Stipend - Club Advisor/Activities	\$ -	\$ -	\$ 1,500.00	\$ 5,512.00	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 51,850.00	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 22,134.18	\$ 33,555.53	\$ 1,710.38	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 6,254.57	\$ 8,625.28	\$ 421.68	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 268.05	\$ 384.61	\$ 33.07	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ 299.56	\$ 22.05	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ -	\$ 1,835.76	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 109.99	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ 98,087.50	\$ -	\$ -	\$ -	\$ -
1131 Total	\$ -	\$ 209,126.46	\$ 157,448.88	\$ 7,699.18	\$ -	\$ -
1210-Programs for the Talented & Gifted						
470-Computer Software	\$ -	\$ 1,780.70	\$ -	\$ -	\$ -	\$ -
1210 Total	\$ -	\$ 1,780.70	\$ -	\$ -	\$ -	\$ -
1220-Restrictive Programs, Disabilities						
155-Stipends - Licensed	\$ -	\$ 2,625.00	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 34,800.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 10,075.24	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 2,863.01	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 119.58	\$ -	\$ -	\$ -	\$ -
1220 Total	\$ -	\$ 50,482.83	\$ -	\$ -	\$ -	\$ -
1250-Less Restrict Programs, Disabilities						
155-Stipends - Licensed	\$ -	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 45,775.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 17,797.64	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 4,878.79	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 210.50	\$ -	\$ -	\$ -	\$ -
1250 Total	\$ -	\$ 86,661.93	\$ -	\$ -	\$ -	\$ -
1271-Remediation						
133-Extra Duty - Classified	\$ -	\$ 2,841.64	\$ -	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 4,500.00	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 19,000.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 7,085.86	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 2,003.04	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 97.95	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 15,903.07	\$ -	\$ -	\$ -	\$ -
420-Textbooks	\$ -	\$ 1,597.39	\$ -	\$ -	\$ -	\$ -
460-Non-consumable Items	\$ -	\$ 410.40	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ 815.00	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ -	\$ 5,665.38	\$ -	\$ -	\$ -	\$ -
1272 Total	\$ -	\$ 59,919.73	\$ -	\$ -	\$ -	\$ -
1280-Alternative Education						
112-Classified Salaries	\$ -	\$ -	\$ -	\$ 230,504.41	\$ -	\$ -
135-Vacation Payout	\$ -	\$ -	\$ 2,280.30	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 6,300.00	\$ -	\$ 7,500.00	\$ -	\$ -
210-PERS	\$ -	\$ 3,616.50	\$ 677.71	\$ 74,888.73	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 1,017.46	\$ 174.44	\$ 18,207.34	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 41.66	\$ 7.39	\$ 2,267.61	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ 9.06	\$ 952.01	\$ -	\$ -
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 113,697.20	\$ -	\$ -
470-Computer Software	\$ -	\$ 5,162.50	\$ -	\$ -	\$ -	\$ -
1280 Total	\$ -	\$ 23,138.12	\$ 3,148.90	\$ 448,017.30	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 903 - Elementary and Secondary School Emergency Relief III (ESSER III)						
1288-Charter Schools						
360-Charter School Flowthrough	\$ -	\$ 61,949.59	\$ 365,511.00	\$ -	\$ -	\$ -
1288 Total	\$ -	\$ 61,949.59	\$ 365,511.00	\$ -	\$ -	\$ -
1291-English Language Learner						
112-Classified Salaries	\$ -	\$ -	\$ -	\$ 74,483.31	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 1,188.80	\$ -	\$ 23,112.17	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 382.50	\$ -	\$ 5,697.97	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 15.65	\$ -	\$ 446.90	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ -	\$ 297.92	\$ -	\$ -
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 42,632.40	\$ -	\$ -
1291 Total	\$ -	\$ 6,586.95	\$ -	\$ 146,670.67	\$ -	\$ -
2110-Attendance & Social Work						
112-Classified Salaries	\$ -	\$ -	\$ -	\$ 61,095.91	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 7,750.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 2,111.50	\$ -	\$ 20,017.72	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 592.88	\$ -	\$ 4,673.84	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 24.34	\$ -	\$ 366.57	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ -	\$ 244.39	\$ -	\$ -
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 25,644.81	\$ -	\$ -
2110 Total	\$ -	\$ 10,478.72	\$ -	\$ 112,043.24	\$ -	\$ -
2114-Student Accounting Services						
156-Stipends - Classified	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 922.70	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 229.50	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 9.52	\$ -	\$ -	\$ -	\$ -
2114 Total	\$ -	\$ 4,161.72	\$ -	\$ -	\$ -	\$ -
2115-Student Safety						
156-Stipends - Classified	\$ -	\$ 18,950.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 4,197.95	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 1,449.69	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 455.91	\$ -	\$ -	\$ -	\$ -
2115 Total	\$ -	\$ 25,053.55	\$ -	\$ -	\$ -	\$ -
2120-Guidance Services						
111-Licensed Salaries	\$ -	\$ 27,553.76	\$ 37,997.50	\$ 724,500.34	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 12,083.63	\$ 11,292.84	\$ 227,235.81	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 2,951.01	\$ 2,906.88	\$ 55,424.29	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 131.65	\$ 126.16	\$ 4,347.02	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ 101.36	\$ 2,898.01	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ 5,741.46	\$ 8,945.40	\$ 156,318.80	\$ -	\$ -
2120 Total	\$ -	\$ 61,461.51	\$ 61,370.14	\$ 1,170,724.27	\$ -	\$ -
2126-Placement Services						
156-Stipends - Classified	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 297.20	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 76.50	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 3.13	\$ -	\$ -	\$ -	\$ -
2126 Total	\$ -	\$ 1,376.83	\$ -	\$ -	\$ -	\$ -
2130-Health Services						
124-Temporary - Classified (At-Will)	\$ -	\$ 44,109.38	\$ 11,750.00	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 4,822.65	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 3,427.99	\$ 898.88	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 154.02	\$ 41.74	\$ -	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ 47.00	\$ -	\$ -	\$ -
2130 Total	\$ -	\$ 53,214.04	\$ 12,737.62	\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 903 - Elementary and Secondary School Emergency Relief III (ESSER III)						
2135-Health Room						
156-Stipends - Classified	\$ 3,000.00	\$ 922.70	\$ 229.50	\$ 9.44	\$ 4,161.64	\$ 4,161.64
210-PERS						
220-Social Security Administration						
231-Workers Compensation						
2135 Total						
2144-Psychotherapy Services						
155-Stipends - Licensed	\$ 2,000.00	\$ 625.50	\$ 153.00	\$ 6.37	\$ 2,784.87	\$ 2,784.87
210-PERS						
220-Social Security Administration						
231-Workers Compensation						
2144 Total						
2150-Speech Pathology & Audiology						
155-Stipends - Licensed	\$ 5,000.00	\$ 1,486.00	\$ 382.50	\$ 15.65	\$ 6,884.15	\$ 6,884.15
210-PERS						
220-Social Security Administration						
231-Workers Compensation						
2144 Total						
2190-Service Direction, Student Support						
135-Vacation Payout	\$ 2,517.60	\$ -	\$ 826.53	\$ 8.14	\$ 3,553.62	\$ 3,553.62
154-Stipends - Admin	\$ 1,000.00	\$ -	\$ 192.60	\$ 8.75	\$ -	\$ -
156-Stipends - Classified	\$ 4,500.00	\$ -	\$ 420.75	\$ -	\$ -	\$ -
210-PERS	\$ 1,714.55	\$ -	\$ 17.27	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 3,943.93	\$ 654.08	\$ 26.98	\$ -	\$ -
231-Workers Compensation	\$ -	\$ -	\$ 201.16	\$ 126.77	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2190 Total						
2210-Improvement of Instruction Services						
113-Administrators	\$ 58,349.10	\$ 2,517.60	\$ 14,666.95	\$ 4,656.34	\$ -	\$ -
135-Vacation Payout	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ 4,050.00	\$ -	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 3,943.93	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 654.08	\$ -	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 26.98	\$ -	\$ -	\$ -	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312-Instructional Improvement Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 11,332.00	\$ -	\$ -	\$ -	\$ -	\$ -
2210 Total						
2220-educational Media Services						
156-Stipends - Classified	\$ 9,000.00	\$ 2,439.80	\$ 688.50	\$ 28.24	\$ 12,156.54	\$ 12,156.54
210-PERS						
220-Social Security Administration						
231-Workers Compensation						
2220 Total						
2240-Instructional Staff Development						
133-Extra Duty - Classified	\$ 27.97	\$ 8.31	\$ 1.84	\$ 0.10	\$ 139.93	\$ 178.15
210-PERS	\$ 13,394.02	\$ 4,391.28	\$ 1,024.65	\$ 48.95	\$ 18,858.90	\$ 18,858.90
220-Social Security Administration						
231-Workers Compensation						
470-Computer Software						
2240-Instructional Staff Development Total						

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REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 903 - Elementary and Secondary School Emergency Relief III (ESSER III)						
2321-Office of Superintendent						
135-Vacation Payout	\$ -	\$ -	\$ 14,559.37	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 2,420.43	\$ 5,127.36	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 466.81	\$ 1,113.79	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 22.19	\$ 46.32	\$ -	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ 55.97	\$ -	\$ -	\$ -
351-Telephone	\$ -	\$ 1,828.76	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 3,201.55	\$ -	\$ -	\$ -	\$ -
2321 Total	\$ -	\$ 14,939.74	\$ 20,902.81	\$ -	\$ -	\$ -
2410-Office of the Principal Services						
112-Classified Salaries	\$ -	\$ 17,940.73	\$ 30,571.20	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 973.10	\$ -	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -
156-Stipend Classified	\$ -	\$ 23,500.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 17,822.40	\$ 9,085.79	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 4,851.16	\$ 2,338.67	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 207.00	\$ 109.61	\$ -	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ 71.33	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ 3,282.12	\$ 8,435.76	\$ -	\$ -	\$ -
353-Postage	\$ -	\$ 346.94	\$ -	\$ -	\$ -	\$ -
355-Printing & Binding	\$ -	\$ 58.97	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 1,501.10	\$ 92,000.00	\$ -	\$ -	\$ -
2410 Total	\$ -	\$ 91,483.52	\$ 142,612.36	\$ -	\$ -	\$ -
2520-Fiscal Services						
135-Vacation Payout	\$ -	\$ -	\$ 8,140.40	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 3,200.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 3,359.51	\$ 2,604.71	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 814.36	\$ 622.75	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 34.25	\$ 27.11	\$ -	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ 22.86	\$ -	\$ -	\$ -
690-Grant Indirect Charges	\$ -	\$ 88,367.08	\$ 265,652.65	\$ -	\$ -	\$ -
2520 Total	\$ -	\$ 103,275.20	\$ 277,070.48	\$ -	\$ -	\$ -
2542-Care & Upkeep of Buildings Services						
135-Vacation Payout	\$ -	\$ -	\$ 1,052.40	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 21,275.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 6,154.80	\$ 312.78	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 1,664.28	\$ 80.50	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 524.27	\$ 25.57	\$ -	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ 4.21	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 2,891.19	\$ -	\$ -	\$ -	\$ -
2542 Total	\$ -	\$ 33,009.54	\$ 1,475.46	\$ -	\$ -	\$ -
2544-Maintenance						
135-Vacation Payout	\$ -	\$ -	\$ 1,454.90	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 1,814.30	\$ 432.39	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 497.25	\$ 111.30	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 135.42	\$ 39.56	\$ -	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ 5.82	\$ -	\$ -	\$ -
322-Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2544 Total	\$ -	\$ 8,946.97	\$ 2,043.97	\$ -	\$ -	\$ -

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REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 903 - Elementary and Secondary School Emergency Relief III (ESSER III)						
2550-Student Transportation Services						
135-Vacation Payout	\$	\$	\$	\$	\$	\$
154-Stipends - Admin	\$	\$	\$	\$	\$	\$
156-Stipends - Classified	\$	\$	\$	\$	\$	\$
210-PERS	\$	\$	\$	\$	\$	\$
220-Social Security Administration	\$	\$	\$	\$	\$	\$
231-Workers Compensation	\$	\$	\$	\$	\$	\$
235-PFLMI	\$	\$	\$	\$	\$	\$
542-Replacement Equipment Purchases	\$	\$	\$	\$	\$	\$
2550 Total	\$	\$	\$ 29,719.60	\$ 1,941.88	\$	\$
2620-Planning, Research, Development, ..						
112-Classified Salaries	\$	\$	\$	\$	\$	\$
210-PERS	\$	\$	\$	\$	\$	\$
220-Social Security Administration	\$	\$	\$	\$	\$	\$
231-Workers Compensation	\$	\$	\$	\$	\$	\$
235-PFLMI	\$	\$	\$	\$	\$	\$
243-Classified Insurance	\$	\$	\$	\$	\$	\$
2620 Total	\$	\$	\$ 19,108.68	\$	\$	\$
2640-Staff Services						
135-Vacation Payout	\$	\$	\$	\$	\$	\$
154-Stipend - Admin	\$	\$	\$	\$	\$	\$
155-Stipend - Licensed	\$	\$	\$	\$	\$	\$
156-Stipend - Classified	\$	\$	\$	\$	\$	\$
210-PERS	\$	\$	\$	\$	\$	\$
220-Social Security Administration	\$	\$	\$	\$	\$	\$
231-Workers Compensation	\$	\$	\$	\$	\$	\$
235-PFLMI	\$	\$	\$	\$	\$	\$
410-Consumable Supplies & Materials	\$	\$	\$	\$	\$	\$
470-Computer Software	\$	\$	\$	\$	\$	\$
2642 Total	\$	\$	\$ 21,657.09	\$ 834,324.55	\$	\$
2660-Technology Services						
135-Vacation Payout	\$	\$	\$	\$	\$	\$
154-Stipend - Admin	\$	\$	\$	\$	\$	\$
155-Stipend - Licensed	\$	\$	\$	\$	\$	\$
156-Stipend - Classified	\$	\$	\$	\$	\$	\$
210-PERS	\$	\$	\$	\$	\$	\$
220-Social Security Administration	\$	\$	\$	\$	\$	\$
231-Workers Compensation	\$	\$	\$	\$	\$	\$
235-PFLMI	\$	\$	\$	\$	\$	\$
316-Instructional Data Processing Services	\$	\$	\$	\$	\$	\$
386-Data Processing Services	\$	\$	\$	\$	\$	\$
389-Other Professional & Technical	\$	\$	\$	\$	\$	\$
410-Consumable Supplies & Materials	\$	\$	\$	\$	\$	\$
460-Non-consumable Items	\$	\$	\$	\$	\$	\$
470-Computer Software	\$	\$	\$	\$	\$	\$
2660 Total	\$	\$	\$ 52,320.09	\$ 5,154.53	\$ 46,378.56	\$
2680-Interpretation & Translation						
154-Stipends - Admin	\$	\$	\$	\$	\$	\$
156-Stipends - Classified	\$	\$	\$	\$	\$	\$
210-PERS	\$	\$	\$	\$	\$	\$
220-Social Security Administration	\$	\$	\$	\$	\$	\$
231-Workers Compensation	\$	\$	\$	\$	\$	\$
2680 Total	\$	\$	\$ 2,065.28	\$	\$	\$

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 903 - Elementary and Secondary School Emergency Relief III (ESSER III)						
3100-Food Services						
112-Classified Salaries	\$ -	\$ 35,942.23	\$ 49,045.57	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 600.00	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 543.65	\$ -	\$ -	\$ -	\$ -
135-Vacation Payout	\$ -	\$ -	\$ 1,778.04	\$ -	\$ -	\$ -
154-Stipend - Admin	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ 28,950.00	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 16,086.87	\$ 15,159.97	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 4,843.46	\$ 3,887.89	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 1,534.62	\$ 1,152.50	\$ -	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ 134.40	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ 14,203.15	\$ 18,562.32	\$ -	\$ -	\$ -
247-TSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 589.59	\$ -	\$ -	\$ -	\$ -
450-Food	\$ -	\$ 3,909.87	\$ -	\$ -	\$ -	\$ -
541-Initial & Additional Equipment Purchases	\$ -	\$ 5,435.00	\$ -	\$ -	\$ -	\$ -
3100 Total	\$ -	\$ 114,138.44	\$ 89,720.69	\$ -	\$ -	\$ -
4150-Building Aquisition, Construction, ...						
520-Building Aquisition	\$ -	\$ -	\$ 1,500,000.00	\$ 2,600,000.00	\$ -	\$ -
541-Initial & Additional Equipment Purchases	\$ -	\$ -	\$ 800,000.00	\$ -	\$ -	\$ -
4150 Total	\$ -	\$ -	\$ 2,300,000.00	\$ 2,600,000.00	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ -	\$ 75,692.77	\$ 1,000,000.00	\$ -	\$ -	\$ -
7000 Total	\$ -	\$ 75,692.77	\$ 1,000,000.00	\$ -	\$ -	\$ -
FUND 903-TOTAL REQUIREMENTS	\$ -	\$ 2,238,417.89	\$ 6,500,000.00	\$ 5,500,000.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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Fund 904 – Summer Learning

Summer learning grants consist of three separate grants: The Summer Academic Support Grant for high school, The Summer Enrichment Grant for K-8, and the School Childcare Grant for K-5.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 904 - Summer Learning Grants						
Revenue from State Sources						
3299-Other Restricted Grants-In-Aid	\$ -	\$ 795,001.00	\$ 682,497.00	\$ 100,000.00	\$ -	\$ -
State Total	\$ -	\$ 795,001.00	\$ 682,497.00	\$ 100,000.00	\$ -	\$ -
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ -	\$ (8,736.83)	\$ -	\$ -	\$ -	\$ -
BFB Total	\$ -	\$ (8,736.83)	\$ -	\$ -	\$ -	\$ -
FUND 904-TOTAL RESOURCES	\$ -	\$ 786,264.17	\$ 682,497.00	\$ 100,000.00	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 904 - Summer Learning Grants						
1122-Middle School Extracurricular						
410-Consumable Supplies & Materials	\$ 2,897.90	\$ -	\$ -	\$ -	\$ -	\$ -
1122 Total	\$ 2,897.90	\$ -	\$ -	\$ -	\$ -	\$ -
1288-Charter School						
360-Charter School Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1288 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1400-Summer School Programs						
131-Extra Duty - Licensed	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 424.00	\$ -	\$ -	\$ -	\$ -
152-Stipend - Summer School	\$ 37.50	\$ 422,534.66	\$ 500,680.00	\$ 125,000.00	\$ -	\$ -
210-PERS	\$ 12.22	\$ 115,699.10	\$ 148,802.10	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 2.83	\$ 32,448.20	\$ 28,630.01	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 0.14	\$ 1,527.08	\$ 1,559.40	\$ -	\$ -	\$ -
319-Other Instructional Professional ...	\$ -	\$ 37,286.00	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ 56.56	\$ 63.11	\$ -	\$ -	\$ -	\$ -
390-Other General Professional & Technical	\$ -	\$ 161,667.00	\$ 75,000.00	\$ -	\$ -	\$ -
393-Child Care Services	\$ -	\$ 90,420.00	\$ -	\$ -	\$ -	\$ -
399-Licensed Subs	\$ -	\$ 812.73	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 4,203.46	\$ 10,088.17	\$ 11,000.00	\$ -	\$ -	\$ -
420-Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460-Non-consumable Items	\$ -	\$ 13,720.00	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 72.94	\$ 252.07	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ 37.50	\$ -	\$ -	\$ -	\$ -	\$ -
692-Grant Matching	\$ -	\$ (223,676.52)	\$ (170,624.25)	\$ -	\$ -	\$ -
1400 Total	\$ 4,423.15	\$ 664,465.60	\$ 595,047.26	\$ 125,000.00	\$ -	\$ -
2520-Fiscal Services						
690-Grant Indirect Charges	\$ -	\$ 33,551.48	\$ 27,959.10	\$ -	\$ -	\$ -
692-Grant Matching	\$ -	\$ 33,551.48	\$ 27,959.10	\$ (25,000.00)	\$ -	\$ -
2520 Total	\$ -	\$ 33,551.48	\$ 27,959.10	\$ (25,000.00)	\$ -	\$ -
2542-Care & Upkeep of Buildings						
395-Classified Subs	\$ 619.00	\$ 2,328.58	\$ -	\$ -	\$ -	\$ -
2542 Total	\$ 619.00	\$ 2,328.58	\$ -	\$ -	\$ -	\$ -
2550-Student Transportation						
133-Extra Duty - Classified	\$ -	\$ 11,240.34	\$ 10,500.00	\$ -	\$ -	\$ -
152-Stipend - Summer School	\$ -	\$ 3,750.00	\$ 3,500.00	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 3,685.21	\$ 4,160.80	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 1,146.78	\$ 1,071.00	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 522.69	\$ 493.28	\$ -	\$ -	\$ -
2550-Student Transportation Total	\$ -	\$ 20,345.02	\$ 19,725.08	\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 904 - Summer Learning Grants						
3102-Summer Food Service						
112-Classified Salaries	\$ -	\$ 12,989.96	\$ -	\$ -	\$ -	\$ -
114-Managerial Salaries	\$ -	\$ 11,374.62	\$ -	\$ -	\$ -	\$ -
127-Student Helpers	\$ 87.00	\$ 3,655.90	\$ 2,242.76	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 413.01	\$ 23,859.36	\$ 22,748.67	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 6,000.00	\$ 4,000.00	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 81.50	\$ 14,936.04	\$ 8,050.74	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 30.02	\$ 4,343.68	\$ 2,046.28	\$ -	\$ -	\$ -
235-PFLMI	\$ 13.70	\$ 1,000.85	\$ 677.11	\$ -	\$ -	\$ -
241-Administrator Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ 1,032.49	\$ -	\$ -	\$ -	\$ -
329-Other Property Services	\$ -	\$ 4,115.30	\$ -	\$ -	\$ -	\$ -
395-Classified Subs	\$ -	\$ 142.23	\$ -	\$ -	\$ -	\$ -
406-Gas, Oil, Lube, Propane	\$ 171.55	\$ 310.39	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
411-Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450-Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3102 Total	\$ 796.78	\$ 83,760.82	\$ 39,765.56	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ (8,736.83)	\$ (18,187.33)	\$ -	\$ -	\$ -	\$ -
7000 Total	\$ (8,736.83)	\$ (18,187.33)	\$ -	\$ -	\$ -	\$ -
FUND 904-TOTAL REQUIREMENTS	\$ -	\$ 786,264.17	\$ 682,497.00	\$ 100,000.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

Fund 999 – PERS Reserve Fund (formerly Fund 299)

This fund was established in 2009-2010 for reserving money to cushion the District against future rate increases in the Public Employees Retirement System (PERS). In an effort to offset the impact of the increased PERS rates, all reserves in this fund were transferred to General Fund in 2013-2014. In 2014-2015, \$150,000 was transferred to re-establish funding for future rate increases. In both 2015-2016 and 2016-2017, the transfer was \$500,000 from General Fund. In 2017-2019, the PERS rates increased 4.5%, bringing the total average rate to 30.5% on all wages. To help offset the rate increase occurring in 2019-2021, \$850,000 will be transferred to the General Fund. In 2022-2023, the district will transfer the remaining retiree insurance and stipends expenses into this account.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 999-PERS RESERVE (Formerly Fund 299)						
Interfund Transfers						
5200-Interfund Transfer	\$ 450,000.00	\$ 300,000.00	\$ 154,000.00	\$ 154,000.00	\$ -	\$ -
Interfund Transfers Total	\$ 450,000.00	\$ 300,000.00	\$ 154,000.00	\$ 154,000.00	\$ -	\$ -
Beginning Fund Balance						
5400-Resources - Beginning Fund Balance	\$ 825,000.00	\$ 1,275,000.00	\$ 1,575,000.00	\$ 1,600,000.00	\$ -	\$ -
Beginning Fund Balance Total	\$ 825,000.00	\$ 1,275,000.00	\$ 1,575,000.00	\$ 1,600,000.00	\$ -	\$ -
FUND 999-TOTAL RESOURCES	\$ 1,275,000.00	\$ 1,575,000.00	\$ 1,729,000.00	\$ 1,754,000.00	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 999-PERS RESERVE (Formerly Fund 299)						
2700-Supplemental Retirement Program						
116-Supplemental Retirement Stipends	\$ -	\$ -	\$ 120,000.00	\$ 120,000.00	\$ -	\$ -
210-PERS	\$ -	\$ -	\$ 6,439.20	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ -	\$ 9,179.99	\$ 8,415.00	\$ -	\$ -
231-Workers Compensation	\$ -	\$ -	\$ 83.48	\$ -	\$ -	\$ -
235-PFLMI	\$ -	\$ -	\$ 320.00	\$ -	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ -	\$ 16,080.00	\$ -	\$ -	\$ -
245-Retiree Insurance	\$ -	\$ -	\$ 34,000.00	\$ 30,000.00	\$ -	\$ -
2700 Total	\$ -	\$ -	\$ 186,102.67	\$ 158,415.00	\$ -	\$ -
5200-Transfers of Funds						
5200-Transfers of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 1,275,000.00	\$ 1,575,000.00	\$ 1,542,897.33	\$ 1,595,585.00	\$ -	\$ -
7000 Total	\$ 1,275,000.00	\$ 1,575,000.00	\$ 1,542,897.33	\$ 1,595,585.00	\$ -	\$ -
FUND 999-TOTAL REQUIREMENTS	\$ 1,275,000.00	\$ 1,575,000.00	\$ 1,729,000.00	\$ 1,754,000.00	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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Fund 300 – Debt Service Fund

This fund accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

Revenue for this fund is property taxes levied to retire the voter approved bonded debt of the District. Expenditures in this fund are restricted to principal and interest payments on the District's obligations. Voter approved general obligation bonds have built the Pioneer and Riverview buildings and funded various additions and renovations to the District's holdings. The District has refinanced the bonded debt to take advantage of lower interest rates.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 300-DEBT SERVICE FUND						
Revenue from Local Sources						
1111-Current Year's Taxes	\$ 3,834,648	\$ 4,008,408	\$ 3,900,000	\$ 4,250,000	\$ -	\$ -
1112-Prior Year's Taxes	\$ 78,900	\$ 70,348	\$ 140,000	\$ 50,000	\$ -	\$ -
1190-Penalties and Interest on Taxes	\$ 16,058	\$ -	\$ -	\$ -	\$ -	\$ -
1510-Interest on Investments	\$ -	\$ 15,434	\$ -	\$ -	\$ -	\$ -
1990-Miscellaneous	\$ 5	\$ (18,814)	\$ -	\$ -	\$ -	\$ -
Local Total	\$ 3,929,611	\$ 4,075,376	\$ 4,040,000	\$ 4,300,000	\$ -	\$ -
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 129,222	\$ 216,126	\$ 141,000	\$ 450,000	\$ -	\$ -
BFB Total	\$ 129,222	\$ 216,126	\$ 141,000	\$ 450,000	\$ -	\$ -
FUND 300-TOTAL RESOURCES	\$ 4,058,833	\$ 4,291,502	\$ 4,181,000	\$ 4,750,000	\$ -	\$ -

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 300-DEBT SERVICE FUND						
5100-Long Term Debt Financing Sources						
610-Redemption of Principal	\$ 2,545,000	\$ 2,750,000	\$ 2,940,000	\$ 3,150,000	\$ -	\$ -
621-Regular Interest	\$ 1,297,707	\$ 1,192,190	\$ 1,100,002	\$ 1,000,331	\$ -	\$ -
5100 Total	\$ 3,842,707	\$ 3,942,190	\$ 4,040,002	\$ 4,150,331	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 216,127	\$ 349,312	\$ 140,998	\$ 599,669	\$ -	\$ -
7000 Total	\$ 216,127	\$ 349,312	\$ 140,998	\$ 599,669	\$ -	\$ -
FUND 300-TOTAL REQUIREMENTS	\$ 4,058,833	\$ 4,291,502	\$ 4,181,000	\$ 4,750,000	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

Fund 311 – 2011 Non-Bonded Debt Fund

This fund records the yearly principal and interest payments on a full faith and credit obligation through QSCB (Qualified School Construction Bond) funding that was established in 2011. The purpose of this funding was to support the track and turf replacement, and energy efficiency projects while utilizing the Senate Bill 1149 (SB 1149) on appropriate projects to maximize funding. QSCBs are a federal program where a percentage of the interest is paid through federal funds. Initially the District qualified to have all of the interest covered by federal dollars resulting in 0% interest impact to the District. However, due to Federal Sequestration in 2013, the District has received a fluctuating decrease in Federal support.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 311-2011 NON-BONDED DEBT FUND						
Debt Service						
5100-Long Term Debt Financing Sources	\$ 45,881	\$ 91,675	\$ -	\$ -	\$ -	\$ -
Debt Service Total	\$ 45,881	\$ 91,675	\$ -	\$ -	\$ -	\$ -
Interfund Transfers						
5200-Transfers of Funds	\$ -	\$ 300,000	\$ 125,000	\$ 200,000	\$ -	\$ -
Transfer Total	\$ -	\$ 300,000	\$ 125,000	\$ 200,000	\$ -	\$ -
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 126,972	\$ (4,741)	\$ 117,550	\$ 31,513	\$ -	\$ -
BFB Total	\$ 126,972	\$ (4,741)	\$ 117,550	\$ 31,513	\$ -	\$ -
FUND 311-TOTAL RESOURCES	\$ 172,853	\$ 386,934	\$ 242,550	\$ 231,513	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 311-2011 NON-BONDED DEBT FUND						
5100-Long Term Debt Financing Sources						
610-Redemption of Principal	\$ 126,333	\$ 126,334	\$ 126,333	\$ 126,334	\$ -	\$ -
621-Regular Interest	\$ 51,261	\$ 97,214	\$ 97,214	\$ 97,214	\$ -	\$ -
5100 Total	\$ 177,594	\$ 223,548	\$ 223,547	\$ 223,548	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ (4,741)	\$ 163,387	\$ 19,004	\$ 7,965	\$ -	\$ -
7000 Total	\$ (4,741)	\$ 163,387	\$ 19,004	\$ 7,965	\$ -	\$ -
FUND 311-TOTAL REQUIREMENTS	\$ 172,853	\$ 386,934	\$ 242,550	\$ 231,513	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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Fund 421 – Seismic Rehab – LHS Gym

The Seismic Rehabilitation Grant Program is a state of Oregon competitive grant program that provides funding for the seismic rehabilitation of critical public buildings, particularly public schools and emergency services facilities. Public K-12 school districts, community colleges, and education service districts are eligible for the grant program.

In 2021-2022, the district will complete seismic upgrades to the Lebanon High School main gym. This will include seismic upgrades and a new roof. In 2022-23 the district has budgeted a small amount to cover close out expenses for this project.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 421-SEISMIC REHABILITATION						
Revenue from State Sources						
3299-Other Restricted Grants-In-Aid	\$ 414,133	\$ 1,964,360	\$ 24,000	\$ -	\$ -	\$ -
State Total	\$ 414,133	\$ 1,964,360	\$ 24,000	\$ -	\$ -	\$ -
FUND 421-TOTAL RESOURCES	\$ 414,133	\$ 1,964,360	\$ 24,000	\$ -	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 421-SEISMIC REHABILITATION						
4150-Building Acquisition, Constuction, ...						
383-Architect/Engineer Services	\$ 161,173	\$ 8,660	\$ -	\$ -	\$ -	\$ -
389-Other Non-Instructional Prof & Tech	\$ -	\$ 15,398	\$ -	\$ -	\$ -	\$ -
520-Buildings Acquisition	\$ 252,960	\$ 1,940,302	\$ 24,000	\$ -	\$ -	\$ -
640-Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
650-Insurance & Judgements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4150 Total	\$ 414,133	\$ 1,964,360	\$ 24,000	\$ -	\$ -	\$ -
FUND 421-TOTAL REQUIREMENTS	\$ 414,133	\$ 1,964,360	\$ 24,000	\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

Fund 530 – Vocational House Fund

This fund is designed as an enterprise fund. The District will purchase land to provide the students of Lebanon High School an opportunity through the Rough Carpentry / Construction Vocational Program to build a home. Once completed, the home will be sold, providing funding for additional homes to be built. In 2016-2017, the District sold a portion of the Crowfoot property to the City of Lebanon for \$80,000, resulting in the initial funding for this project. In 2017-2018, the General Fund transfer was \$80,000. In 2018-2019, a transfer from the General Fund of \$40,000 will be made to ensure the success of this program. In 2019-2020, the district sold the Vocational House. The revenue from the sale was used to purchase new property and the Rough Carpentry / Construction Vocational Program students are building a duplex.

In 2020-2021, the district purchased a two-acre parcel of land for the purpose of sub-dividing the land into twelve lots. The district will use this property for its Construction I and Construction II classes to develop and construct houses for the next five to six years.

Students with teacher Eric Frazier in front of the home they are building. This home is located at 800 Kees Street.



RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 530-VOCATIONAL HOUSE FUND						
Revenue from Local Sources						
1960-Recovery of Prior Years' Expenditure	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -
Local Total	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers						
5200-Transfers of Funds	\$ 93,000	\$ 450,000	\$ 450,000	\$ 200,000	\$ -	\$ -
Transfer Total	\$ 93,000	\$ 450,000	\$ 450,000	\$ 200,000	\$ -	\$ -
Sale of Fixed Assets						
5300-Sale of Fixed Assets	\$ 529,300	\$ -	\$ 340,000	\$ 375,000	\$ -	\$ -
Sale Total	\$ 529,300	\$ -	\$ 340,000	\$ 375,000	\$ -	\$ -
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ (56,111)	\$ 3,189	\$ 5,000	\$ 195,000	\$ -	\$ -
BFB Total	\$ (56,111)	\$ 3,189	\$ 5,000	\$ 195,000	\$ -	\$ -
FUND 530-TOTAL RESOURCES	\$ 575,189	\$ 453,189	\$ 795,000	\$ 770,000	\$ -	\$ -

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 530-VOCATIONAL HOUSE FUND						
2540-Operations & Maintenance of Plant						
131-Extra Duty - Licensed	\$ -	\$ -	\$ 17,558	\$ 17,500	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ -	\$ 1,845	\$ 5,000	\$ -	\$ -
210-PERS	\$ -	\$ -	\$ 6,202	\$ 847	\$ -	\$ -
220-Social Security Administration	\$ -	\$ -	\$ 1,484	\$ 191	\$ -	\$ -
231-Worker's Compensation	\$ -	\$ -	\$ 104	\$ 15	\$ -	\$ -
235-PFMLI	\$ -	\$ -	\$ 80	\$ 10	\$ -	\$ -
2540 Total	\$ -	\$ -	\$ 27,273	\$ 23,563	\$ -	\$ -
4150-Buildings Acquisit, Construct, Improve						
520-Buildings Acquisition	\$ 572,000	\$ 492,903	\$ 767,727	\$ 400,000	\$ -	\$ -
541-Initial & Additional Equipment Purchases	\$ -	\$ 22,726	\$ -	\$ -	\$ -	\$ -
4150 Total	\$ 572,000	\$ 515,628	\$ 767,727	\$ 400,000	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 3,189	\$ (62,439)	\$ -	\$ 346,437	\$ -	\$ -
7000 Total	\$ 3,189	\$ (62,439)	\$ -	\$ 346,437	\$ -	\$ -
FUND 530-TOTAL REQUIREMENTS	\$ 575,189	\$ 453,189	\$ 795,000	\$ 770,000	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

Fund 601 – Unemployment Insurance Fund

This fund accounts for the operation of District functions that provide services to other District functions on a cost reimbursement basis such as unemployment. Lebanon Community School District reserves funds and expends funds for unemployment benefits paid by the State for former District employees. The fund experienced heavy expenditures in 2009-2010 and continued through the 2010-2011 and 2011-2012 fiscal years. A transfer from general fund is necessary to fund the cost of future unemployment claims.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 601-UNEMPLOYMENT INSURANCE FUND						
Interfund Transfers						
5200-Transfers of Funds	\$ 227,000	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Total	\$ 227,000	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 78,685	\$ 251,827	\$ 237,400	\$ 230,000	\$ -	\$ -
BFB Total	\$ 78,685	\$ 251,827	\$ 237,400	\$ 230,000	\$ -	\$ -
FUND 601-TOTAL RESOURCES	\$ 305,685	\$ 251,827	\$ 237,400	\$ 230,000	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 601-UNEMPLOYMENT INSURANCE FUND						
2329-Other Executive Administration						
397-Claims Administration	\$ 53,858	\$ 11,045	\$ 50,000	\$ 130,000	\$ -	\$ -
2329 Total	\$ 53,858	\$ 11,045	\$ 50,000	\$ 130,000	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 251,827	\$ 240,782	\$ 187,400	\$ 100,000	\$ -	\$ -
7000 Total	\$ 251,827	\$ 240,782	\$ 187,400	\$ 100,000	\$ -	\$ -
FUND 601-TOTAL REQUIREMENTS	\$ 305,685	\$ 251,827	\$ 237,400	\$ 230,000	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

Fund 701 – District Office Hospitality Fund

The District Office Hospitality (Social) Fund is an optional employee deduction. It is used for district office staff parties, funeral remembrances, and surgery / serious illness. The funds from this account are held in a separate staff checking account. This is held in a Trust and Agency Fund held by the district.

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 701-STAFF HOSPITALITY FUND						
Revenue from Local Sources						
1990-Miscellaneous	\$ 398	\$ 411	\$ 1,000	\$ 500	\$ -	\$ -
Local Total	\$ 398	\$ 411	\$ 1,000	\$ 500	\$ -	\$ -
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 2,071	\$ 2,468	\$ -	\$ 3,000	\$ -	\$ -
BFB Total	\$ 2,071	\$ 2,468	\$ -	\$ 3,000	\$ -	\$ -
FUND 601-TOTAL RESOURCES	\$ 2,468	\$ 2,879	\$ 1,000	\$ 3,500	\$ -	\$ -
REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 701-STAFF HOSPITALITY FUND						
2520-Fiscal Services						
410-Consumable Supplies	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -
2520 Total	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 2,468	\$ 2,879	\$ -	\$ 2,500	\$ -	\$ -
7000 Total	\$ 2,468	\$ 2,879	\$ -	\$ 2,500	\$ -	\$ -
FUND 601-TOTAL REQUIREMENTS	\$ 2,468	\$ 2,879	\$ 1,000	\$ 3,500	\$ -	\$ -

NOTICE OF BUDGET COMMITTEE MEETING #1

May 1, 2023

A public meeting of the Budget Committee of Lebanon Community School District #9, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024, will be held at the Santiam Travel Station, 750 South Third Street, Lebanon, Oregon. The meeting will take place on **May 18, 2023, at 6:00 PM**. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

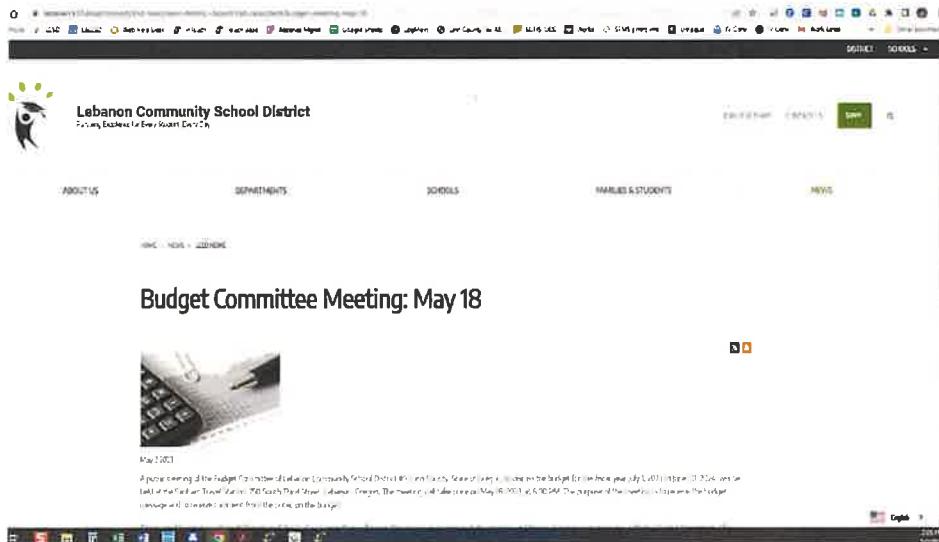
This is a public meeting where deliberation of the Budget Committee will occur. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting will also be available by Zoom and YouTube, with a link posted on our website <https://www.lebanon.k12.or.us>.

Future Budget Committee meetings will be held:

- May 25, 2023 at 6:00 PM for the Second Budget Meeting
- June 8, 2023 at 6:00 PM for Public Budget Hearing & Special Board Meeting as approved by the Budget Committee.

A copy of the Proposed Budget document may be inspected or obtained beginning May 19, 2023, at the Lebanon School District Office, 485 S. Fifth Street, Lebanon, Oregon between 8:00 AM and 4:30 PM, Monday through Friday.

This notice is also posted on the School District's website at www.lebanon.k12.or.us



Proof of Publications for Meeting #1

*** Proof of Publication ***

State of Oregon
ss)
County of Linn and Benton

LEBANON COMMUNITY SCH DIST 9

485 S 5TH ST
LEBANON, OR 97355

ORDER NUMBER 153107

I, Monica Hampton, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 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 #1

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This notice is also posted on the School District's website at www.lebanon.k12.or.us.

#153107

PUBLISH: 5/1/2023

Section: Public Notices
Category: 980 Public Notice
PUBLISHED ON: 05/01/2023

TOTAL AD COST: 300.32

FILED ON: 5/1/2023

Monica Hampton
Monica Hampton
Legal Clerk

Cyndi Rae Sprinkel-Hart
Subscribed and sworn to before me on May 1, 2023
Cyndi Rae Sprinkel-Hart, Notary



NOTICE OF BUDGET COMMITTEE MEETING #2

May 9, 2023

A public meeting of the Budget Committee of Lebanon Community School District #9, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023, to June 30, 2024.

This is a meeting where deliberation of the Budget Committee will occur. The meeting will be via Zoom and can be streamed on YouTube, with a link posted on our website, www.lebanon.k12.or.us. Please send public comments to kim.burbach@lebanon.k12.or.us with Budget Questions in the subject line. The dates of the budget meetings are:

- May 18, 2023, 6:00 PM, public input/approve budget. The purpose of the meeting is to receive the budget message and to receive comments from the public on the budget.
- May 25, 2023, 6:00 PM, Second Budget Meeting
- June 8, 2023, 6:00 PM, Public Budget Hearing & Special Board Meeting as approved by the Budget Committee

The screenshot shows a Zoom meeting invite titled "Budget Committee Meeting #2: May 25". The invite includes a photo of a calculator and a pen. The text describes the meeting as a public discussion of the budget for the fiscal year July 1, 2023, to June 30, 2024. It mentions that the meeting will be via Zoom and can be viewed on YouTube. It provides the date, time (6:00 PM), and purpose (public input/approve budget). It also lists the dates of other budget meetings: May 18, 2023, and June 8, 2023. The invite ends with "See you there!"



Proof of Publications for Meeting #2

*** Proof of Publication ***

State of Oregon
ss)
County of Linn and Benton

LEBANON COMMUNITY SCH DIST 9

485 S 5TH ST
LEBANON, OR 97355

ORDER NUMBER 153370

NOTICE OF BUDGET COMMITTEE MEETING #2

May 9, 2023

A public meeting of the Budget Committee of Lebanon Community School District #9, Linn County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023, to June 30, 2024.

This is a meeting where deliberation of the Budget Committee will occur. The meeting will be via Zoom and can be streamed on YouTube, with a link posted on our website, www.lebanon.k12.or.us. Please send public comments to kim.burbach@lebanon.k12.or.us with Budget Questions in the subject line. The dates of the budget meetings are:

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- May 25, 2023, 6:00 PM, Second Budget Meeting
- June 8, 2023, 6:00 PM, Public Budget Hearing & Special Board Meeting as approved by the Budget Committee

#153370

PUBLISHED: 5/9/2023, 5/11/2023

I, Monica Hampton, being first duly sworn depose and say, that I am the Legal Clerk of the Albany Democrat-Herald & Corvallis Gazette-Times, newspapers of general circulation, as defined by section 193.010 O.R.S., published at 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: 05/09/2023, 05/11/2023

TOTAL AD COST: 442.88

FILED ON: 5/11/2023

Monica Hampton
Monica Hampton
Legal Clerk

Cyndi Rae Sprinkel-Hart
Subscribed and sworn to before me on May 11, 2023
Cyndi Rae Sprinkel-Hart, Notary

