

2023-2024

Lebanon Community School District #9

ADOPTED 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, School Board Chair	Zone 2	May 2017	June 30, 2025
Michael Martin	Zone 3	May 2017	June 30, 2025
Richard Borden	Zone 4	May 2019	June 30, 2023
Nichole Piland, Vice Chair	Zone 5	May 2021	June 30, 2025

Appointed Community Members

	Appointed	Term Ends
William Barish, Budget Committee Chair	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
Roger Maurer	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 June 15, 2023	Public Budget Hearing & Special Board Meeting on the budget as approved by budget committee. *Note, the date has been changed to June 15, 2023.
	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



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

Pioneer School

500 N. 5th Street
Kindergarten through Sixth Grade



Hamilton Creek School

32135 Berlin Rd.
Kindergarten through Eighth Grade



Lacombe School

34110 East Lacombe 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
Chief Operations Officer	William Lewis, Chief Operations Officer
Business	
Facilities and Safety	Art Boykin, Safety Coordinator
Human Resources	Kim Grousbeck, Director of Employee Relations
Maintenance and Custodial	Bryan Eilers, Director 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.

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

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 \$10.3 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 are 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:

100.1131.0410.616.120.000

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 approximately 500,000 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-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,000,000.00
Transportation per ADMr 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

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:	$3,858.00 \times 1.00 =$	3,858.00	$3,708.38 \times 1.00 =$	3,708.38
Students In ESL programs:	$110.00 \times 0.50 =$	55.00	$100.95 \times 0.50 =$	50.48
Students in Pregnant and Parenting Programs:	$2.00 \times 1.00 =$	2.00	$1.03 \times 1.00 =$	1.03
690 IEP Students capped at 11% of District ADMr:	$424.38 \times 1.00 =$	424.38	$442.33 \times 1.00 =$	442.33
Students on IEP Above 11% of ADMr:	$48.20 \times 1.00 =$	48.20	$48.20 \times 1.00 =$	48.20
Students in Poverty:	$563.55 \times 0.25 =$	140.89	$541.52 \times 0.25 =$	135.38
Students in Foster Care and Neglected/Delinquent:	$22.00 \times 0.25 =$	5.50	$22.00 \times 0.25 =$	5.50
Remote Elementary School Correction:	$2.33 \times 1.00 =$	2.33	$2.33 \times 1.00 =$	2.33
Small High School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Post Graduate Scholars:	$0.00 \times -0.25 =$	0.00	$0.00 \times -0.25 =$	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:	$0.00 \times 1.00 =$	0.00	$312.82 \times 1.00 =$	312.82
Students in ESL programs:	$0.00 \times 0.50 =$	0.00	$7.00 \times 0.50 =$	3.50
Students in Pregnant and Parenting Programs:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
0 IEP Students capped at 11% of District ADMr:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Students on IEP Above 11% of ADMr:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Students in Poverty:	$0.00 \times 0.25 =$	0.00	$45.87 \times 0.25 =$	11.47
Students in Foster Care and Neglected/Delinquent:	$0.00 \times 0.25 =$	0.00	$0.00 \times 0.25 =$	0.00
Remote Elementary School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Small High School Correction:	$0.00 \times 1.00 =$	0.00	$0.00 \times 1.00 =$	0.00
Post Graduate Scholars:	$0.00 \times -0.25 =$	0.00	$0.00 \times -0.25 =$	0.00
	2023-2024 ADMw	0.00	2022-2023 ADMw	327.79

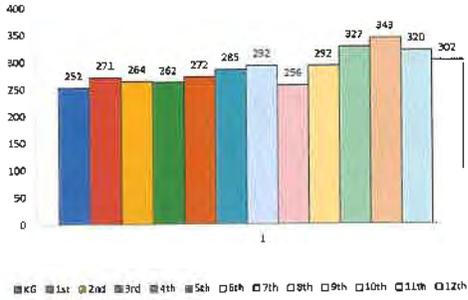
Lebanon Community SD 9 Extended ADMw 4,721.41

9/30/2022

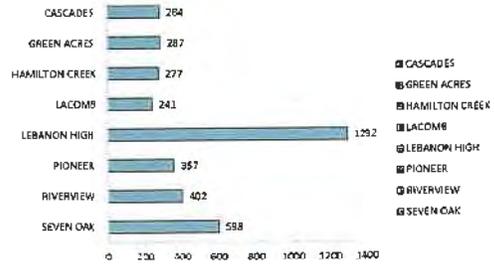
LCSD Enrollment

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

Enrollment by Grade



Enrollment by School



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

TOTAL REVENUE / EXPENSE SUMMARY

RESOURCES REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
RESOURCES BY FUND TYPE						
100 Fund-General Fund	\$ 48,965,493	\$ 52,792,941	\$ 51,785,998	\$ 55,913,142	\$ 55,913,142	\$ 55,913,142
200 Funds-Special Revenue Funds	\$ 14,114,062	\$ 21,337,796	\$ 27,542,668	\$ 26,689,148	\$ 26,689,148	\$ 26,902,844
300 Funds-Debt Service Funds	\$ 4,231,686	\$ 4,678,436	\$ 4,423,550	\$ 4,981,513	\$ 4,981,513	\$ 4,981,513
421 Fund-Capital Project Fund	\$ 414,133	\$ 1,964,360	\$ 24,000	\$ -	\$ -	\$ -
530 Fund-Enterprise Fund	\$ 575,189	\$ 453,189	\$ 795,000	\$ 770,000	\$ 770,000	\$ 770,000
601 Fund-Internal Service	\$ 305,685	\$ 251,827	\$ 237,400	\$ 230,000	\$ 230,000	\$ 230,000
701 Fund-Hospitality Fund	\$ -	\$ 2,879	\$ 1,000	\$ 3,500	\$ 3,500	\$ 3,500
TOTAL RESOURCES BY FUND TYPE	\$ 68,606,248	\$ 81,481,429	\$ 84,809,616	\$ 88,587,303	\$ 88,587,303	\$ 88,800,999

REQUIREMENTS REPORT	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
REQUIREMENTS BY FUND TYPE						
100 Fund-General Fund	\$ 48,965,493	\$ 52,792,941	\$ 51,785,998	\$ 55,913,142	\$ 55,913,142	\$ 55,913,142
200 Funds-Special Revenue Funds	\$ 14,114,062	\$ 21,337,796	\$ 27,542,668	\$ 26,689,148	\$ 26,689,148	\$ 26,902,844
300 Funds-Debt Service Funds	\$ 4,231,686	\$ 4,678,436	\$ 4,423,550	\$ 4,981,513	\$ 4,981,513	\$ 4,981,513
421 Fund-Capital Project Fund	\$ 414,133	\$ 1,964,360	\$ 24,000	\$ -	\$ -	\$ -
530 Fund-Enterprise Fund	\$ 575,189	\$ 453,189	\$ 795,000	\$ 770,000	\$ 770,000	\$ 770,000
601 Fund-Internal Service	\$ 305,685	\$ 251,827	\$ 237,400	\$ 230,000	\$ 230,000	\$ 230,000
701 Fund-Hospitality Fund	\$ -	\$ 2,879	\$ 1,000	\$ 3,500	\$ 3,500	\$ 3,500
TOTAL REQUIREMENTS BY FUND TYPE	\$ 68,606,248	\$ 81,481,429	\$ 84,809,616	\$ 88,587,303	\$ 88,587,303	\$ 88,800,999



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

GENERAL FUND REVENUE / EXPENSE SUMMARY

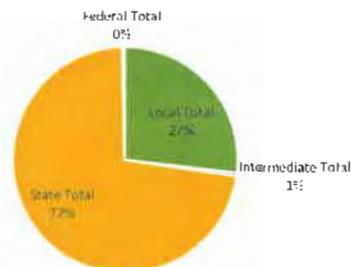
RESOURCES REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 100-GENERAL FUND						
Local Sources	\$ 11,810,659	\$ 12,592,124	\$ 12,980,743	\$ 13,554,740	\$ 13,554,740	\$ 13,554,740
Intermediate Sources	\$ 234,017	\$ 198,784	\$ 260,000	\$ 235,000	\$ 235,000	\$ 235,000
State Sources	\$ 32,649,983	\$ 33,558,497	\$ 33,179,755	\$ 36,541,402	\$ 36,541,402	\$ 36,541,402
Federal Sources	\$ 198,651	\$ 237,132	\$ 185,000	\$ 180,000	\$ 180,000	\$ 180,000
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales of Fixed Assets	\$ 8,975	\$ 750	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Beginning Fund Balance	\$ 4,063,208	\$ 6,205,654	\$ 5,180,500	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000
FUND 100-TOTAL RESOURCES	\$ 48,965,493	\$ 52,792,941	\$ 51,785,998	\$ 55,913,142	\$ 55,913,142	\$ 55,913,142

REQUIREMENTS REPORT	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 100-GENERAL FUND						
Salaries	\$ 20,749,682	\$ 22,132,862	\$ 23,036,272	\$ 23,247,263	\$ 23,247,263	\$ 23,247,263
Benefits	\$ 13,755,815	\$ 13,788,497	\$ 15,115,726	\$ 15,553,189	\$ 15,553,189	\$ 15,553,189
Purchased Services	\$ 4,337,277	\$ 6,002,507	\$ 5,877,223	\$ 6,073,148	\$ 6,073,148	\$ 6,073,148
Supplies & Materials	\$ 1,335,091	\$ 1,586,136	\$ 1,882,175	\$ 2,063,656	\$ 2,063,656	\$ 2,063,656
Capital Outlay	\$ 84,144	\$ 455,355	\$ 70,000	\$ 40,000	\$ 40,000	\$ 40,000
Other Objects	\$ 397,829	\$ 448,178	\$ 520,603	\$ 773,943	\$ 773,943	\$ 773,943
Transfers	\$ 2,100,000	\$ 2,270,997	\$ 2,284,000	\$ 2,184,000	\$ 2,184,000	\$ 2,184,000
Contingency	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Unappropriated Ending Fund Balance	\$ 6,205,654	\$ 6,108,409	\$ 2,900,000	\$ 5,877,944	\$ 5,877,944	\$ 5,877,944
FUND 100-TOTAL REQUIREMENTS	\$ 48,965,493	\$ 52,792,941	\$ 51,785,998	\$ 55,913,142	\$ 55,913,142	\$ 55,913,142

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

GENERAL FUND REVENUE

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 100-GENERAL FUND						
Local Sources						
1111-Current Year's Taxes	\$ 11,043,441	\$ 11,609,115	\$ 11,925,243	\$ 12,501,240	\$ 12,501,240	\$ 12,501,240
1112-Prior Year's Taxes	\$ 210,338	\$ 194,835	\$ 200,000	\$ 210,000	\$ 210,000	\$ 210,000
1190-Penalties and Interest on Taxes	\$ 46,261	\$ 72	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000
1411-Transportation Fees - From Individuals		\$ 221	\$ -	\$ 2,600	\$ 2,500	\$ 2,500
1510-Interest on Investments	\$ 126,957	\$ 145,395	\$ 250,000	\$ 500,000	\$ 500,000	\$ 500,000
1910-Rentals	\$ -	\$ 90	\$ -	\$ 1,000	\$ 1,000	\$ 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	\$ 110,000	\$ 110,000
1990-Miscellaneous	\$ 115,628	\$ 155,952	\$ 125,000	\$ 150,000	\$ 150,000	\$ 150,000
1991-Student Transportation - Reimbursed	\$ 28,736	\$ 67,597	\$ 75,000	\$ 70,000	\$ 70,000	\$ 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	\$ 13,554,740	\$ 13,554,740
Intermediate Sources						
2101-County School Fund	\$ 24,611	\$ 24,871	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000
2200-Restricted Revenue	\$ -	\$ 2,100	\$ -	\$ -	\$ -	\$ -
2210-TMR Reimbursement	\$ 209,405	\$ 171,813	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
Intermediate Total	\$ 234,017	\$ 198,784	\$ 260,000	\$ 235,000	\$ 235,000	\$ 235,000
State Sources						
3101-State School Fund - General Support	\$ 32,079,871	\$ 32,259,214	\$ 32,604,755	\$ 33,751,402	\$ 33,751,402	\$ 33,751,402
3101-State School Fund - General Support \$10.1 Billion	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
3101-State School Fund - General Support \$10.3 Billion	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
3103-Common School Fund	\$ 407,425	\$ 437,986	\$ 445,000	\$ 450,000	\$ 450,000	\$ 450,000
3104-State Managed County Timber	\$ 182,687	\$ 175,413	\$ 130,000	\$ 140,000	\$ 140,000	\$ 140,000
3199-Other Unrestricted Grants-in-Aid	\$ -	\$ 685,883	\$ -	\$ -	\$ -	\$ -
State Total	\$ 32,649,983	\$ 33,558,497	\$ 33,179,755	\$ 36,541,402	\$ 36,541,402	\$ 36,541,402
Federal Sources						
4300-Restricted Revenue Direct From the Federal Govt	\$ 86,926	\$ 75,249	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
4801-Federal Forest Fees	\$ 131,726	\$ 161,883	\$ 120,000	\$ 115,000	\$ 115,000	\$ 115,000
Federal Total	\$ 198,651	\$ 237,132	\$ 185,000	\$ 180,000	\$ 180,000	\$ 180,000
Interfund Transfers						
5200-Transfers of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales of Fixed Assets						
5300-Sale or Compensation/Loss of Assets	\$ 8,975	\$ 750	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Sales Total	\$ 8,975	\$ 750	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 4,063,208	\$ 6,205,654	\$ 5,180,500	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000
BFB Total	\$ 4,063,208	\$ 6,205,654	\$ 5,180,500	\$ 5,400,000	\$ 5,400,000	\$ 5,400,000
FUND 100-TOTAL RESOURCES	\$ 48,965,493	\$ 52,792,941	\$ 61,785,998	\$ 65,913,142	\$ 65,913,142	\$ 65,913,142



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	\$ 8,145,295	\$ 9,265,399	\$ 9,418,973	\$ 9,314,417	\$ 9,314,417	\$ 9,314,417
1113-Elementary Extra-Curricular	\$ -	\$ 3,502	\$ 1,381	\$ 5,587	\$ 5,587	\$ 5,587
1121-Middle/Junior High Programs	\$ 3,482,228	\$ 3,745,785	\$ 3,979,767	\$ 3,646,280	\$ 3,646,280	\$ 3,646,280
1122-Middle/Junior High School Extra-Curricular	\$ 36,859	\$ 45,291	\$ 42,422	\$ 48,398	\$ 48,398	\$ 48,398
1131-High School Programs	\$ 4,809,446	\$ 5,032,949	\$ 5,304,088	\$ 5,759,580	\$ 5,759,580	\$ 5,759,580
1132-High School Extra-Curricular	\$ 85,460	\$ 84,984	\$ 85,963	\$ 86,009	\$ 86,009	\$ 86,009
1140-Pre-kindergarten Programs	\$ -	\$ 37,318	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
1210-Programs for the Talented and Gifted	\$ 35,334	\$ 49,326	\$ 50,272	\$ 81,406	\$ 81,406	\$ 81,406
1220-Restr Prog for Students with Disabilities	\$ 2,451,168	\$ 2,116,176	\$ 2,551,054	\$ 2,922,832	\$ 2,922,832	\$ 2,922,832
1250-Less Restr Prog for Students with Disab	\$ 2,685,843	\$ 2,985,423	\$ 3,247,556	\$ 3,832,009	\$ 3,832,009	\$ 3,832,009
1272-Title I	\$ -	\$ 337	\$ -	\$ 43,831	\$ 43,831	\$ 43,831
1280-Alternative Education	\$ 776,989	\$ 809,142	\$ 1,055,044	\$ 856,549	\$ 856,549	\$ 856,549
1281-Public Alternative Programs	\$ 29,297	\$ 63	\$ 90,000	\$ 10,000	\$ 10,000	\$ 10,000
1288-Charter Schools	\$ 2,462,056	\$ 2,632,901	\$ 2,540,000	\$ 2,655,000	\$ 2,655,000	\$ 2,655,000
1291-English Second Language Programs	\$ 369,230	\$ 352,247	\$ 366,731	\$ 306,600	\$ 306,600	\$ 306,600
1300-Continuing Education Program	\$ 20,351	\$ 24,163	\$ 25,000	\$ 26,317	\$ 26,317	\$ 26,317
1400-Summer School Programs	\$ 1,815	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
2110-Attendance and Social Work Services	\$ 96,177	\$ 210,873	\$ 233,407	\$ 151,778	\$ 151,778	\$ 151,778
2114-Student Accounting Services	\$ 185,476	\$ 190,816	\$ 195,332	\$ 213,052	\$ 213,052	\$ 213,052
2115-Student Safety	\$ 376,056	\$ 473,119	\$ 598,448	\$ 669,963	\$ 669,963	\$ 669,963
2120-Guidance Services	\$ 915,125	\$ 1,048,059	\$ 1,093,787	\$ 17,660	\$ 17,660	\$ 17,660
2126-Placement Services	\$ 11,973	\$ 11,030	\$ 14,051	\$ -	\$ -	\$ -
2130-Health Services	\$ 78,423	\$ 226,305	\$ 214,635	\$ 234,125	\$ 234,125	\$ 234,125
2135-Health Room	\$ 133,483	\$ 143,531	\$ 152,084	\$ 167,142	\$ 167,142	\$ 167,142
2140-Psychological Services	\$ (1,173)	\$ -	\$ -	\$ 250	\$ 250	\$ 250
2150-Speech Path and Audiology Services	\$ 487,771	\$ 532,801	\$ 558,988	\$ 548,273	\$ 548,273	\$ 548,273
2190-Service Direction, Student Support Services	\$ 386,510	\$ 378,575	\$ 452,025	\$ 588,363	\$ 588,363	\$ 588,363
2210-Improvement of Instruction Services	\$ 342,653	\$ 443,293	\$ 452,489	\$ 565,688	\$ 565,688	\$ 565,688
2220-Educational Media Services	\$ 378,267	\$ 376,956	\$ 399,193	\$ 445,064	\$ 445,064	\$ 445,064
2230-Assessment and Testing	\$ 114,195	\$ 14,611	\$ 85,300	\$ 70,300	\$ 70,300	\$ 70,300
2240-Instructional Staff Development	\$ 111,044	\$ 87,122	\$ 118,108	\$ 98,043	\$ 98,043	\$ 98,043
2310-Board of Education Services	\$ 72,549	\$ 60,594	\$ 121,000	\$ 125,000	\$ 125,000	\$ 125,000
2321-Office of the Superintendent Services	\$ 645,613	\$ 823,907	\$ 698,704	\$ 745,706	\$ 745,706	\$ 745,706
2410-Office of the Principal Services	\$ 3,477,430	\$ 3,481,588	\$ 3,536,358	\$ 3,788,791	\$ 3,788,791	\$ 3,788,791
2520-Fiscal Services	\$ 722,414	\$ 782,209	\$ 907,859	\$ 823,612	\$ 823,612	\$ 823,612
2540-Operation and Maintenance of Plant	\$ 267,343	\$ 313,527	\$ 345,000	\$ 400,000	\$ 400,000	\$ 400,000
2542-Care and Upkeep of Buildings Services	\$ 2,263,818	\$ 2,543,343	\$ 2,722,317	\$ 2,836,244	\$ 2,836,244	\$ 2,836,244
2543-Care and Upkeep of Grounds Services	\$ 150,045	\$ 181,364	\$ 174,169	\$ 167,457	\$ 167,457	\$ 167,457
2544-Maintenance	\$ 1,093,096	\$ 1,361,392	\$ 1,162,527	\$ 1,300,676	\$ 1,300,676	\$ 1,300,676
2548-Land Lab	\$ 9,919	\$ 7,550	\$ -	\$ 5,297	\$ 5,297	\$ 5,297
2550-Student Transportation Services	\$ 1,464,418	\$ 1,984,287	\$ 1,868,922	\$ 2,312,202	\$ 2,312,202	\$ 2,312,202
2573-Warehousing and Distributing Services	\$ 16,392	\$ 23,753	\$ 24,890	\$ 16,925	\$ 16,925	\$ 16,925
2630-Information Services	\$ 27,738	\$ 88,743	\$ 192,324	\$ 231,611	\$ 231,611	\$ 231,611
2632-Internal Information Services	\$ -	\$ 537	\$ -	\$ -	\$ -	\$ -
2640-Staff Services	\$ 23,252	\$ 43,560	\$ -	\$ 40,437	\$ 40,437	\$ 40,437
2642-Recruitment and Placement Services	\$ 399,785	\$ 521,081	\$ 639,103	\$ 605,149	\$ 605,149	\$ 605,149
2645-Staff Health Services	\$ 5,677	\$ 8,823	\$ 6,707	\$ 8,589	\$ 8,589	\$ 8,589
2649-Other Staff Services	\$ 620	\$ -	\$ -	\$ -	\$ -	\$ -
2660-Technology Services	\$ 832,786	\$ 695,088	\$ 774,731	\$ 857,112	\$ 857,112	\$ 857,112
2680-Interpretation and Translation Services	\$ 4,191	\$ 4,113	\$ -	\$ 6,286	\$ 6,286	\$ 6,286
2700-Supplemental Retirement Program	\$ 175,402	\$ 160,357	\$ -	\$ -	\$ -	\$ -
3100-Food Services	\$ -	\$ 5,459	\$ 1,291	\$ 40,587	\$ 40,587	\$ 40,587
3300-Other Enterprise Services	\$ -	\$ 166	\$ -	\$ -	\$ -	\$ -
5200-Transfers of Funds	\$ 2,100,000	\$ 2,270,997	\$ 2,284,000	\$ 2,184,000	\$ 2,184,000	\$ 2,184,000
6110-Operating Contingency	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
7000-Unappropriated Ending Fund Balance	\$ 6,205,654	\$ 6,108,409	\$ 2,900,000	\$ 5,877,944	\$ 5,877,944	\$ 5,877,944
FUND 100-TOTAL REQUIREMENTS	\$ 48,965,493	\$ 52,792,941	\$ 51,785,998	\$ 55,913,142	\$ 55,913,142	\$ 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	\$ 13,134,095	\$ 13,134,095
112-Classified Salaries	\$ 5,611,000	\$ 5,636,466	\$ 6,233,666	\$ 6,041,456	\$ 6,041,456	\$ 6,041,456
113-Administrators	\$ 1,960,023	\$ 2,101,141	\$ 2,151,593	\$ 2,327,571	\$ 2,327,571	\$ 2,327,571
114-Managerial-Classified	\$ 290,998	\$ 419,211	\$ 511,189	\$ 557,806	\$ 557,806	\$ 557,806
116-Supplemental Retirement Stipends	\$ 121,275	\$ 120,000	\$ -	\$ -	\$ -	\$ -
119-Salaries Confidential-General	\$ 302,542	\$ 403,230	\$ 485,197	\$ 465,767	\$ 465,767	\$ 465,767
123-Temporary-Licensed	\$ 60	\$ 32,837	\$ 625	\$ -	\$ -	\$ -
124-Temporary-Classified	\$ 5,868	\$ 19,811	\$ 11,086	\$ 14,300	\$ 14,300	\$ 14,300
127-Student Helper Salaries	\$ 11,839	\$ 22,159	\$ 9,173	\$ 15,098	\$ 15,098	\$ 15,098
131-Extra Duty Licensed	\$ 84,488	\$ 73,587	\$ 38,449	\$ 53,074	\$ 53,074	\$ 53,074
132-Comp Time	\$ 75,487	\$ 124,970	\$ 8,946	\$ 18,597	\$ 18,597	\$ 18,597
133-Extra Duty Classified	\$ 130,100	\$ 204,581	\$ 83,537	\$ 216,434	\$ 216,434	\$ 216,434
135-Vacation Payoff	\$ 22,069	\$ 109,629	\$ 43,273	\$ 25,244	\$ 25,244	\$ 25,244
136-Mentor/Buddy	\$ -	\$ 985	\$ 822	\$ -	\$ -	\$ -
137-Student Teacher	\$ -	\$ 375	\$ -	\$ -	\$ -	\$ -
142-Meal Reimbursement	\$ 405	\$ 790	\$ 396	\$ 1,158	\$ 1,158	\$ 1,158
143-Cell Phone Stipend	\$ 1,080	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
145-Admin Travel Stipend	\$ -	\$ 26,900	\$ 30,500	\$ 25,950	\$ 25,950	\$ 25,950
150-Coaching/Athletics	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
151-Club Advisor/Activities	\$ 85,131	\$ 95,770	\$ 84,545	\$ 108,877	\$ 108,877	\$ 108,877
153-Summer Labor	\$ -	\$ -	\$ -	\$ 13,138	\$ 13,138	\$ 13,138
154-Stipend - Admin	\$ 12,000	\$ 14,000	\$ 14,000	\$ 11,000	\$ 11,000	\$ 11,000
155-Stipend - Licensed	\$ 76,550	\$ 133,734	\$ 129,833	\$ 173,500	\$ 173,500	\$ 173,500
156-Stipend - Classified	\$ 19,026	\$ 47,385	\$ 22,060	\$ 36,750	\$ 36,750	\$ 36,750
Salaries Total	\$ 20,749,682	\$ 22,132,862	\$ 23,036,272	\$ 23,247,263	\$ 23,247,263	\$ 23,247,263
Benefits						
210-PERS	\$ 6,923,726	\$ 6,363,543	\$ 6,994,709	\$ 7,309,631	\$ 7,309,631	\$ 7,309,631
220-Social Security Administration	\$ 1,504,709	\$ 1,627,789	\$ 1,759,624	\$ 1,768,022	\$ 1,768,022	\$ 1,768,022
231-Worker's Compensation	\$ 128,205	\$ 118,888	\$ 138,828	\$ 216,535	\$ 216,535	\$ 216,535
235-OR Paid Leave	\$ -	\$ -	\$ 57,207	\$ 92,132	\$ 92,132	\$ 92,132
241-Administrator Insurance	\$ 264,375	\$ 297,719	\$ 325,403	\$ 344,633	\$ 344,633	\$ 344,633
242-Licensed Insurance	\$ 2,514,539	\$ 2,814,088	\$ 3,029,490	\$ 2,897,802	\$ 2,897,802	\$ 2,897,802
243-Classified Insurance	\$ 2,259,857	\$ 2,410,500	\$ 2,651,363	\$ 2,766,210	\$ 2,766,210	\$ 2,766,210
244-Confidential Employee Insurance	\$ 68,112	\$ 78,945	\$ 110,502	\$ 101,226	\$ 101,226	\$ 101,226
245-Retree Insurance	\$ 44,849	\$ 31,177	\$ -	\$ -	\$ -	\$ -
247-TSA	\$ 45,600	\$ 45,850	\$ 48,600	\$ 57,000	\$ 57,000	\$ 57,000
248-Staff Tuition Reimbursement	\$ 1,843	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits Total	\$ 13,755,815	\$ 13,788,497	\$ 15,115,726	\$ 15,553,189	\$ 15,553,189	\$ 15,553,189
Purchased Services						
311-Instruction Services	\$ 62,395	\$ 204,772	\$ 161,000	\$ 181,500	\$ 181,500	\$ 181,500
312-Instructional Programs Improvement Services	\$ 20,351	\$ 32,099	\$ 56,200	\$ 26,817	\$ 26,817	\$ 26,817
313-Student Services	\$ 164	\$ -	\$ -	\$ -	\$ -	\$ -
316-Data Processing Services	\$ 2,947	\$ 12,372	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500
318-Professional and Improvement Costs for Non-	\$ 13,914	\$ 3,617	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
319-Other Instructional, Prof & Tech Services	\$ 3,747	\$ 63,888	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
322-Repairs & Maintenance Services	\$ 172,181	\$ 280,268	\$ 286,050	\$ 331,850	\$ 331,850	\$ 331,850
323-Radio Service	\$ 11,054	\$ 2,412	\$ 4,500	\$ 17,500	\$ 17,500	\$ 17,500
324-Rentals	\$ 60,721	\$ 71,774	\$ 89,105	\$ 112,801	\$ 112,801	\$ 112,801
325-Electricity	\$ 365,752	\$ 421,499	\$ 450,500	\$ 415,000	\$ 415,000	\$ 415,000
326-Fuel	\$ 180,915	\$ 214,933	\$ 233,000	\$ 290,000	\$ 290,000	\$ 290,000
327-Water & Sewage	\$ 135,814	\$ 144,415	\$ 134,000	\$ 150,000	\$ 150,000	\$ 150,000
328-Garbage	\$ 105,562	\$ 109,282	\$ 104,500	\$ 110,000	\$ 110,000	\$ 110,000
329-Other Property Services	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000

LEBANON COMMUNITY SCHOOL DISTRICT 9
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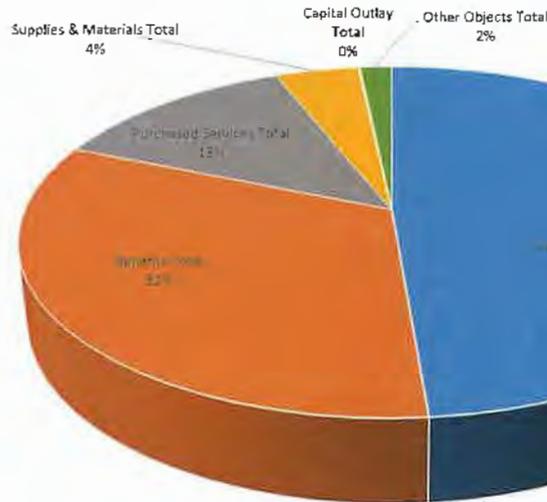
GENERAL FUND BY OBJECT

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

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
Transfers						
707-Transfer to Vocational House Fund	\$ 93,000	\$ 450,000	\$ 450,000	\$ 200,000	\$ 200,000	\$ 200,000
710-Transfer to Technology Fund	\$ 80,000	\$ 100,000	\$ 100,000	\$ -100,000	\$ 100,000	\$ 100,000
711-Transfer to Classroom Furniture Fund	\$ 10,000	\$ 35,000	\$ 35,000	\$ 60,000	\$ 60,000	\$ 60,000
712-Transfer to Textbook Fund	\$ 200,000	\$ 350,000	\$ 550,000	\$ 350,000	\$ 350,000	\$ 350,000
713-Transfer to Capital Improvement Fund	\$ 200,000	\$ 300,000	\$ 50,000	\$ 200,000	\$ 200,000	\$ 200,000
715-Transfer to Athletic Fund	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000
716-Transfer to Bus Replacement	\$ 225,000	\$ 225,000	\$ 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	\$ 154,000	\$ 154,000
719-Transfer to Food Services Fund	\$ 120,000	\$ 15,997	\$ 225,000	\$ 200,000	\$ 200,000	\$ 200,000
720-Transfer to Music/Band Replacement Fund	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
730-Transfer to Debt Service Fund	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
Transfers Total	\$ 2,100,000	\$ 2,270,997	\$ 2,284,000	\$ 2,184,000	\$ 2,184,000	\$ 2,184,000
Contingency						
810-Planned Reserve	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
820-Unappropriated Ending Fund Balance	\$ 6,205,654	\$ 6,108,409	\$ 2,900,000	\$ 5,877,944	\$ 5,877,944	\$ 5,877,944
Contingency Total	\$ 6,205,654	\$ 6,108,409	\$ 3,000,000	\$ 5,977,944	\$ 5,977,944	\$ 5,977,944
FUND 100-TOTAL REQUIREMENTS	\$ 48,965,493	\$ 52,792,941	\$ 51,785,998	\$ 55,913,142	\$ 55,913,142	\$ 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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
1111-Elementary, K-5						
111-Licensed Salaries	\$ 4,595,589	\$ 5,159,942	\$ 5,235,971	\$ 5,401,336	\$ 5,401,336	\$ 5,401,336
112-Classified Salaries	\$ 314,315	\$ 305,548	\$ 339,938	\$ 86,366	\$ 86,366	\$ 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	\$ 9,516	\$ 9,516
132-Comp Time	\$ 975	\$ 15,134	\$ 515	\$ 295	\$ 295	\$ 295
133-Extra Duty - Classified	\$ 4,763	\$ 1,083	\$ 559	\$ 1,061	\$ 1,061	\$ 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	\$ 1,730,539	\$ 1,730,539
220-Social Security Administration	\$ 355,909	\$ 402,211	\$ 427,453	\$ 420,641	\$ 420,641	\$ 420,641
231-Worker's Compensation	\$ 18,147	\$ 19,465	\$ 19,666	\$ 34,448	\$ 34,448	\$ 34,448
235-OR Paid Leave	\$ -	\$ -	\$ 14,693	\$ 21,994	\$ 21,994	\$ 21,994
242-Licensed Insurance	\$ 970,096	\$ 1,147,664	\$ 1,186,446	\$ 1,214,423	\$ 1,214,423	\$ 1,214,423
243-Classified Insurance	\$ 124,497	\$ 164,782	\$ 184,948	\$ 51,978	\$ 51,978	\$ 51,978
247-TSA	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -
311-Instruction Services	\$ -	\$ 147	\$ 1,000	\$ 500	\$ 500	\$ 500
322-Repairs and Maintenance Services	\$ 4,612	\$ 9,666	\$ 10,700	\$ 11,450	\$ 11,450	\$ 11,450
324-Rentals	\$ 13,671	\$ 14,398	\$ 24,300	\$ 22,000	\$ 22,000	\$ 22,000
331-Reimbursable Student Transportation	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -
340-Travel	\$ -	\$ 422	\$ 400	\$ 1,300	\$ 1,300	\$ 1,300
355-Printing and Binding	\$ 891	\$ 1,612	\$ 2,100	\$ 1,900	\$ 1,900	\$ 1,900
395-Classified Subs	\$ 3,149	\$ 10,842	\$ 11,500	\$ 14,000	\$ 14,000	\$ 14,000
399-Licensed Subs	\$ 22,537	\$ 167,258	\$ 150,000	\$ 175,000	\$ 175,000	\$ 175,000
410-Consumable Supplies & Materials & Material	\$ 40,072	\$ 61,887	\$ 125,175	\$ 113,570	\$ 113,570	\$ 113,570
440-Periodicals	\$ -	\$ 11	\$ 400	\$ 400	\$ 400	\$ 400
460-Non-Consumable Items	\$ 78	\$ -	\$ 1,200	\$ 950	\$ 950	\$ 950
470-Computer Software	\$ -	\$ 88,150	\$ 200	\$ -	\$ -	\$ -
480-Computer Hardware	\$ 100	\$ 54,080	\$ 1,000	\$ 750	\$ 750	\$ 750
1111-Total Requirements	\$ 8,145,295	\$ 9,265,399	\$ 9,418,973	\$ 9,314,417	\$ 9,314,417	\$ 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	\$ 4,000	\$ 4,000
210-PERS	\$ -	\$ 743	\$ 297	\$ 1,241	\$ 1,241	\$ 1,241
220-Social Security Administration	\$ -	\$ 191	\$ 77	\$ 306	\$ 306	\$ 306
231-Worker's Compensation	\$ -	\$ 8	\$ 3	\$ 24	\$ 24	\$ 24
235-OR Paid Leave	\$ -	\$ -	\$ 4	\$ 16	\$ 16	\$ 16
410-Consumable Supplies & Materials	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ -
1113-Total Requirements	\$ -	\$ 3,502	\$ 1,381	\$ 5,587	\$ 5,587	\$ 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	\$ 1,921,843	\$ 2,068,159	\$ 2,153,336	\$ 2,119,318	\$ 2,119,318	\$ 2,119,318
112-Classified Salaries	\$ 132,342	\$ 151,807	\$ 155,564	\$ 100	\$ 100	\$ 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	\$ 8,026	\$ 8,026
132-Comp Time	\$ 4,047	\$ 7,920	\$ -	\$ 75	\$ 75	\$ 75
133-Extra Duty - Classified	\$ 236	\$ 1,120	\$ 1,058	\$ 1,011	\$ 1,011	\$ 1,011
137-Student Teacher	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -
210-PERS	\$ 685,709	\$ 630,174	\$ 698,798	\$ 669,161	\$ 669,161	\$ 669,161
220-Social Security Administration	\$ 151,675	\$ 165,728	\$ 175,984	\$ 162,833	\$ 162,833	\$ 162,833
231-Worker's Compensation	\$ 7,594	\$ 7,667	\$ 7,906	\$ 12,771	\$ 12,771	\$ 12,771
235-OR Paid Leave	\$ -	\$ -	\$ 6,108	\$ 8,514	\$ 8,514	\$ 8,514
242-Licensed Insurance	\$ 450,231	\$ 506,692	\$ 539,015	\$ 483,166	\$ 483,166	\$ 483,166
243-Classified Insurance	\$ 55,112	\$ 76,103	\$ 66,953	\$ -	\$ -	\$ -
311-Instruction Services	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
322-Repairs and Maintenance Services	\$ 3,148	\$ 7,283	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
324-Rentals	\$ 8,998	\$ 9,414	\$ 10,100	\$ 29,500	\$ 29,500	\$ 29,500
340-Travel	\$ -	\$ 78	\$ -	\$ -	\$ -	\$ -
395-Classified Subs	\$ 1,148	\$ 4,058	\$ 3,500	\$ 4,500	\$ 4,500	\$ 4,500
399-Licensed Subs	\$ 28,843	\$ 59,144	\$ 60,000	\$ 70,954	\$ 70,954	\$ 70,954
410-Consumable Supplies & Materials	\$ 25,045	\$ 32,647	\$ 71,150	\$ 67,500	\$ 67,500	\$ 67,500
460-Non-Consumable Items	\$ -	\$ 3,264	\$ 1,000	\$ 550	\$ 550	\$ 550
470-Computer Software	\$ 79	\$ 79	\$ 200	\$ 2,000	\$ 2,000	\$ 2,000
1121-Total Requirements	\$ 3,482,228	\$ 3,745,785	\$ 3,979,767	\$ 3,646,280	\$ 3,646,280	\$ 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-Curricular						
150-Stipend - Coaching/Athletics	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
151-Stipend - Club Advisor/Activities	\$ 20,084	\$ 21,498	\$ 17,998	\$ 21,804	\$ 21,804	\$ 21,804
155-Stipend - Licensed	\$ 8,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
210-PERS	\$ 8,758	\$ 8,132	\$ 8,673	\$ 10,583	\$ 10,583	\$ 10,583
220-Social Security Administration	\$ 1,923	\$ 2,542	\$ 2,371	\$ 2,663	\$ 2,663	\$ 2,663
231-Worker's Compensation	\$ 94	\$ 119	\$ 108	\$ 209	\$ 209	\$ 209
235-OR Paid Leave	\$ -	\$ -	\$ 72	\$ 139	\$ 139	\$ 139
1122-Total Requirements	\$ 36,859	\$ 45,291	\$ 42,422	\$ 48,398	\$ 48,398	\$ 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	\$ 3,311,984	\$ 3,311,984
112-Classified Salaries	\$ 14,889	\$ 4,254	\$ -	\$ -	\$ -	\$ -
123-Temporary-Licensed (At-Will Contract)	\$ -	\$ 22,756	\$ -	\$ -	\$ -	\$ -
127-Student Helper Salaries	\$ -	\$ -	\$ -	\$ 1,701	\$ 1,701	\$ 1,701
131-Extra Duty - Licensed	\$ 57,294	\$ 9,920	\$ 16,292	\$ 11,406	\$ 11,406	\$ 11,406
132-Comp Time	\$ 1,258	\$ 19,597	\$ 45	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ 5,000	\$ 22,500	\$ 21,000	\$ 27,500	\$ 27,500	\$ 27,500
210-PERS	\$ 974,523	\$ 903,804	\$ 943,018	\$ 1,066,265	\$ 1,066,265	\$ 1,066,265
220-Social Security Administration	\$ 217,950	\$ 225,737	\$ 235,861	\$ 256,473	\$ 256,473	\$ 256,473
231-Worker's Compensation	\$ 10,672	\$ 4,702	\$ 10,377	\$ 20,116	\$ 20,116	\$ 20,116
235-OR Paid Leave	\$ -	\$ -	\$ 7,999	\$ 13,410	\$ 13,410	\$ 13,410
242-Licensed Insurance	\$ 540,080	\$ 612,068	\$ 636,866	\$ 682,118	\$ 682,118	\$ 682,118
243-Classified Insurance	\$ 10,792	\$ 1,938	\$ -	\$ -	\$ -	\$ -
322-Repairs and Maintenance Services	\$ 4,233	\$ 8,927	\$ 11,350	\$ 11,350	\$ 11,350	\$ 11,350
324-Rentals	\$ 12,654	\$ 16,118	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
340-Travel	\$ 102	\$ 1,432	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
355-Printing and Binding	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
374-Other Tuition	\$ -	\$ 15,294	\$ 5,600	\$ -	\$ -	\$ -
395-Classified Subs	\$ 592	\$ -	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
399-Licensed Subs	\$ 29,207	\$ 119,092	\$ 130,000	\$ 145,000	\$ 145,000	\$ 145,000
406-Gas, Oil, Lube, Propane	\$ -	\$ 1,310	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 35,977	\$ 75,223	\$ 201,965	\$ 177,956	\$ 177,956	\$ 177,956
413-Vehicle Repair Parts	\$ -	\$ 1,514	\$ -	\$ -	\$ -	\$ -
420-Textbooks	\$ 6,551	\$ 2,406	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
460-Non-Consumable Items	\$ -	\$ -	\$ 2,800	\$ 2,000	\$ 2,000	\$ 2,000
470-Computer Software	\$ 18,345	\$ 7,530	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
480-Computer Hardware	\$ -	\$ -	\$ 450	\$ 450	\$ 450	\$ 450
520-Buildings Acquisition	\$ -	\$ 8,725	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ 1,934	\$ 2,522	\$ 7,150	\$ 3,850	\$ 3,850	\$ 3,850
652-Fidelity Bond Premiums	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ -
1131-Total Requirements	\$ 4,809,446	\$ 5,032,949	\$ 5,304,088	\$ 5,759,580	\$ 5,759,580	\$ 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	\$ 61,323	\$ 61,323
210-PERS	\$ 20,725	\$ 18,679	\$ 18,828	\$ 19,382	\$ 19,382	\$ 19,382
220-Social Security Administration	\$ 4,469	\$ 4,549	\$ 4,747	\$ 4,691	\$ 4,691	\$ 4,691
231-Worker's Compensation	\$ 219	\$ 209	\$ 214	\$ 368	\$ 368	\$ 368
235-OR Paid Leave	\$ -	\$ -	\$ 128	\$ 245	\$ 245	\$ 245
1132-Total Requirements	\$ 85,460	\$ 84,984	\$ 85,963	\$ 86,009	\$ 86,009	\$ 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	\$ 50,000	\$ 50,000
1140-Total Requirements	\$ -	\$ 37,318	\$ -	\$ 50,000	\$ 50,000	\$ 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	\$ 16,000	\$ 16,000
155-Stipend - Licensed	\$ 17,000	\$ 18,500	\$ 21,500	\$ 33,000	\$ 33,000	\$ 33,000
210-PERS	\$ 6,217	\$ 7,073	\$ 6,601	\$ 8,135	\$ 8,135	\$ 8,135
220-Social Security Administration	\$ 1,418	\$ 1,762	\$ 1,683	\$ 1,978	\$ 1,978	\$ 1,978
231-Worker's Compensation	\$ 67	\$ 76	\$ 73	\$ 190	\$ 190	\$ 190
235-OR Paid Leave	\$ -	\$ -	\$ 67	\$ 103	\$ 103	\$ 103
312-Instructional Programs Improve Services	\$ -	\$ 1,536	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ 375	\$ -	\$ 795	\$ 1,000	\$ 1,000	\$ 1,000
399-Licensed Subs	\$ -	\$ 1,659	\$ 3,817	\$ 3,000	\$ 3,000	\$ 3,000
410-Consumable Supplies & Materials	\$ 1,732	\$ 2,112	\$ 2,333	\$ 4,000	\$ 4,000	\$ 4,000
430-Library Books	\$ 360	\$ 2,263	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
470-Computer Software	\$ 6,185	\$ 8,530	\$ 10,903	\$ 11,000	\$ 11,000	\$ 11,000
640-Dues and Fees	\$ -	\$ 765	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
1210-Total Requirements	\$ 35,334	\$ 49,326	\$ 50,272	\$ 81,406	\$ 81,406	\$ 81,406

LEBANON COMMUNITY SCHOOL DISTRICT 9
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FUND 100-GENERAL FUND, Function 1220

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	\$ 382,862	\$ 382,862
112-Classified Salaries	\$ 829,540	\$ 826,426	\$ 887,381	\$ 1,118,874	\$ 1,118,874	\$ 1,118,874
131-Extra Duty Licensed	\$ 2,905	\$ 3,971	\$ 749	\$ 2,010	\$ 2,010	\$ 2,010
132-Comp Time	\$ 23	\$ 4,023	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 253	\$ 5,776	\$ 2,731	\$ 23,525	\$ 23,525	\$ 23,525
155-Stipend - Licensed	\$ 1,000	\$ 10,400	\$ 8,000	\$ 12,000	\$ 12,000	\$ 12,000
156-Stipend - Classified	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,500	\$ 1,500	\$ 1,500
210-PERS	\$ 444,530	\$ 315,277	\$ 408,953	\$ 478,953	\$ 478,953	\$ 478,953
220-Social Security Administration	\$ 94,731	\$ 82,835	\$ 103,669	\$ 116,722	\$ 116,722	\$ 116,722
231-Worker's Compensation	\$ 5,190	\$ 4,253	\$ 5,588	\$ 9,447	\$ 9,447	\$ 9,447
235-OR Paid Leave	\$ -	\$ -	\$ 3,749	\$ 6,103	\$ 6,103	\$ 6,103
242-Licensed Insurance	\$ 110,260	\$ 74,445	\$ 117,153	\$ 92,370	\$ 92,370	\$ 92,370
243-Classified Insurance	\$ 434,048	\$ 457,027	\$ 490,238	\$ 611,468	\$ 611,466	\$ 611,466
247-TSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ -	\$ 286	\$ 1,000	\$ 500	\$ 500	\$ 500
389-Other Non-Instructional Professional and Tec	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
395-Classified Subs	\$ 4,811	\$ 10,914	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000
399-Licensed Subs	\$ 2,489	\$ 9,519	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000
410-Consumable Supplies & Materials	\$ 887	\$ 3,045	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000
460-Non-Consumable Items	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
470-Computer Software	\$ 15	\$ 15	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
480-Computer Hardware	\$ -	\$ -	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000
1220-Total Requirements	\$ 2,451,168	\$ 2,116,176	\$ 2,551,054	\$ 2,922,832	\$ 2,922,832	\$ 2,922,832

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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

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 with Dis						
111-Licensed Salaries	\$ 619,141	\$ 649,140	\$ 660,359	\$ 838,497	\$ 838,497	\$ 838,497
112-Classified Salaries	\$ 858,026	\$ 875,133	\$ 1,010,888	\$ 1,099,054	\$ 1,099,054	\$ 1,099,054
131-Extra Duty - Licensed	\$ 6,414	\$ 19,091	\$ 4,343	\$ 2,987	\$ 2,987	\$ 2,987
132-Comp Time	\$ 1,528	\$ 11,039	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 2,361	\$ 2,832	\$ 1,871	\$ 1,799	\$ 1,799	\$ 1,799
155-Stipend - Licensed	\$ -	\$ 25,500	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
156-Stipend - Classified	\$ -	\$ 350	\$ 1,225	\$ 1,050	\$ 1,050	\$ 1,050
210-PERS	\$ 478,685	\$ 445,773	\$ 516,093	\$ 617,630	\$ 617,630	\$ 617,630
220-Social Security Administration	\$ 104,471	\$ 114,718	\$ 130,410	\$ 150,658	\$ 150,658	\$ 150,658
231-Worker's Compensation	\$ 6,959	\$ 5,670	\$ 7,250	\$ 12,689	\$ 12,689	\$ 12,689
235-OR Paid Leave	\$ -	\$ -	\$ 4,560	\$ 7,878	\$ 7,878	\$ 7,878
242-Licensed Insurance	\$ 136,657	\$ 159,329	\$ 166,434	\$ 184,740	\$ 184,740	\$ 184,740
243-Classified Insurance	\$ 444,759	\$ 450,283	\$ 502,122	\$ 641,027	\$ 641,027	\$ 641,027
311-Instruction Services	\$ -	\$ 98,452	\$ 100,000	\$ 5,000	\$ 5,000	\$ 5,000
340-Travel	\$ 67	\$ 302	\$ 1,000	\$ 500	\$ 500	\$ 500
351-Telephone	\$ 348	\$ 48	\$ 500	\$ -	\$ -	\$ -
389-Other Non-Instructional Professional and Tec	\$ -	\$ 15,640	\$ -	\$ 125,000	\$ 125,000	\$ 125,000
395-Classified Subs	\$ 9,229	\$ 16,509	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000
399-Licensed Subs	\$ 3,874	\$ 50,190	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000
410-Consumable Supplies & Materials	\$ 8,307	\$ 7,892	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
470-Computer Software	\$ 5,324	\$ 37,532	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,000
480-Computer Hardware	\$ 695	\$ -	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
640-Dues and Fees	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
1250-Total Requirements	\$ 2,685,843	\$ 2,985,423	\$ 3,247,556	\$ 3,832,009	\$ 3,832,009	\$ 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	\$ 21,206	\$ 21,206
210-PERS	\$ -	\$ 67	\$ -	\$ 6,580	\$ 6,580	\$ 6,580
220-Social Security Administration	\$ -	\$ 19	\$ -	\$ 1,622	\$ 1,622	\$ 1,622
231-Worker's Compensation	\$ -	\$ 1	\$ -	\$ 127	\$ 127	\$ 127
235-OR Paid Leave	\$ -	\$ -	\$ -	\$ 85	\$ 85	\$ 85
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 14,211	\$ 14,211	\$ 14,211
1272-Total Requirements	\$ -	\$ 337	\$ -	\$ 43,831	\$ 43,831	\$ 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 online 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	\$ 371,956	\$ 371,956
112-Classified Salaries	\$ 126,423	\$ 148,291	\$ 193,217	\$ 50	\$ 50	\$ 50
113-Administrators	\$ 44,859	\$ 46,614	\$ 48,213	\$ 52,146	\$ 52,146	\$ 52,146
131-Extra Duty - Licensed	\$ 486	\$ 716	\$ -	\$ 1,676	\$ 1,676	\$ 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	\$ 4,000	\$ 4,000
156-Stipend - Classified	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -
210-PERS	\$ 160,040	\$ 129,350	\$ 161,122	\$ 133,398	\$ 133,398	\$ 133,398
220-Social Security Administration	\$ 34,014	\$ 35,903	\$ 45,232	\$ 32,882	\$ 32,882	\$ 32,882
231-Worker's Compensation	\$ 1,712	\$ 1,686	\$ 4,851	\$ 2,593	\$ 2,593	\$ 2,593
235-OR Paid Leave	\$ -	\$ -	\$ 1,612	\$ 1,719	\$ 1,719	\$ 1,719
241-Administrator Insurance	\$ 5,858	\$ 1,809	\$ 3,161	\$ 5,864	\$ 5,864	\$ 5,864
242-Licensed Insurance	\$ 54,771	\$ 63,942	\$ 80,635	\$ 85,265	\$ 85,265	\$ 85,265
243-Classified Insurance	\$ 48,329	\$ 71,195	\$ 103,361	\$ -	\$ -	\$ -
311-Instruction Services	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 120,000
324-Rentals	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
340-Travel	\$ 16	\$ 1,426	\$ 2,100	\$ 150	\$ 150	\$ 150
353-Postage	\$ 372	\$ 255	\$ 500	\$ -	\$ -	\$ -
355-Printing and Binding	\$ 4	\$ 146	\$ -	\$ -	\$ -	\$ -
369-Other Non-Instructional Professional and Tec	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -
395-Classified Subs	\$ -	\$ 904	\$ 10,000	\$ 3,000	\$ 3,000	\$ 3,000
399-Licensed Subs	\$ -	\$ 3,036	\$ 1,500	\$ 9,000	\$ 9,000	\$ 9,000
410-Consumable Supplies & Materials	\$ 5,885	\$ 12,140	\$ 11,600	\$ 21,750	\$ 21,750	\$ 21,750
420-Textbooks	\$ 1,424	\$ 339	\$ 1,200	\$ 750	\$ 750	\$ 750
460-Non-Consumable Items	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 1,400	\$ 58	\$ 2,650	\$ 250	\$ 250	\$ 250
480-Computer Hardware	\$ 150	\$ -	\$ 2,500	\$ -	\$ -	\$ -
640-Dues and Fees	\$ 218	\$ 1,078	\$ 1,750	\$ 100	\$ 100	\$ 100
1280-Total Requirements	\$ 776,989	\$ 809,142	\$ 1,055,044	\$ 856,549	\$ 856,549	\$ 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	\$ 10,000	\$ 10,000
420-Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1281-Total Requirements	\$ 29,297	\$ 63	\$ 90,000	\$ 10,000	\$ 10,000	\$ 10,000

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	\$ 2,655,000	\$ 2,655,000
1288-Total Requirements	\$ 2,462,056	\$ 2,632,901	\$ 2,540,000	\$ 2,655,000	\$ 2,655,000	\$ 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	\$ 174,392	\$ 174,392
112-Classified Salaries	\$ 66,798	\$ 45,835	\$ 48,094	\$ -	\$ -	\$ -
131-Extra Duty Licensed	\$ 6	\$ 103	\$ 103	\$ 100	\$ 100	\$ 100
132-Comp Time	\$ 122	\$ -	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 185	\$ 257	\$ 4	\$ 336	\$ 336	\$ 336
155-Stipend - Licensed	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000	\$ 20,000	\$ 20,000
210-PERS	\$ 71,883	\$ 57,141	\$ 62,892	\$ 55,795	\$ 55,795	\$ 55,795
220-Social Security Administration	\$ 16,098	\$ 14,825	\$ 16,189	\$ 13,757	\$ 13,757	\$ 13,757
231-Worker's Compensation	\$ 994	\$ 897	\$ 723	\$ 1,079	\$ 1,079	\$ 1,079
235-OR Paid Leave	\$ -	\$ -	\$ 556	\$ 719	\$ 719	\$ 719
242-Licensed Insurance	\$ 31,007	\$ 33,691	\$ 36,876	\$ 28,422	\$ 28,422	\$ 28,422
243-Classified Insurance	\$ 26,935	\$ 30,622	\$ 32,182	\$ -	\$ -	\$ -
340-Travel	\$ 52	\$ 1,084	\$ 800	\$ 1,500	\$ 1,500	\$ 1,500
351-Telephone	\$ 1,508	\$ 1,276	\$ 1,000	\$ 2,500	\$ 2,500	\$ 2,500
395-Classified Subs	\$ -	\$ 108	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
399-Licensed Subs	\$ 117	\$ 8,758	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
410-Consumable Supplies & Materials	\$ -	\$ 17	\$ 200	\$ 2,000	\$ 2,000	\$ 2,000
420-Textbooks	\$ -	\$ 617	\$ 500	\$ 2,000	\$ 2,000	\$ 2,000
480-Computer Hardware	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -
1291-Total Requirements	\$ 369,230	\$ 352,247	\$ 366,731	\$ 306,600	\$ 306,600	\$ 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 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
1300-Continuing Education Program						
312-Instructional Programs Improve Services	\$ 20,351	\$ 24,163	\$ 25,000	\$ 26,317	\$ 26,317	\$ 26,317
1300-Total Requirements	\$ 20,351	\$ 24,163	\$ 25,000	\$ 26,317	\$ 26,317	\$ 26,317

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	\$ 25,000	\$ 25,000
1400-Total Requirements	\$ 1,815	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 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 Services						
112-Classified Salaries	\$ 50,585	\$ 57,343	\$ 66,443	\$ 11,592	\$ 11,592	\$ 11,592
131-Extra Duty - Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 81	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ -	\$ -	\$ 1,185	\$ 1,185	\$ 1,185
210-PERS	\$ 17,666	\$ 16,206	\$ 20,785	\$ 3,965	\$ 3,965	\$ 3,965
220-Social Security Administration	\$ 3,638	\$ 4,119	\$ 5,083	\$ 977	\$ 977	\$ 977
231-Worker's Compensation	\$ 199	\$ 214	\$ 244	\$ 77	\$ 77	\$ 77
235-OR Paid Leave	\$ -	\$ -	\$ 155	\$ 51	\$ 51	\$ 51
243-Classified Insurance	\$ 17,782	\$ 24,743	\$ 27,593	\$ -	\$ -	\$ -
340-Travel	\$ 481	\$ 201	\$ 1,000	\$ 500	\$ 500	\$ 500
351-Telephone	\$ 690	\$ 180	\$ 1,000	\$ 500	\$ 500	\$ 500
355-Printing and Binding	\$ 389	\$ -	\$ -	\$ 10,374	\$ 10,374	\$ 10,374
389-Other Non-Instructional Professional and Tec	\$ -	\$ 98,960	\$ 103,104	\$ 114,557	\$ 114,557	\$ 114,557
410-Consumable Supplies & Materials	\$ 4,748	\$ 5,961	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
413-Vehicle Repair Parts	\$ -	\$ 2,866	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
2110-Total Requirements	\$ 96,177	\$ 210,873	\$ 233,407	\$ 151,778	\$ 151,778	\$ 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 Services						
112-Classified Salaries	\$ 105,688	\$ 110,095	\$ 112,305	\$ 124,277	\$ 124,277	\$ 124,277
124-Temporary - Classified (At-Will Contract)	\$ -	\$ -	\$ -	\$ 2,036	\$ 2,036	\$ 2,036
132-Comp Time	\$ 767	\$ 905	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 369	\$ 369	\$ -	\$ -	\$ -
210-PERS	\$ 37,517	\$ 34,517	\$ 35,207	\$ 40,886	\$ 40,886	\$ 40,886
220-Social Security Administration	\$ 7,719	\$ 8,129	\$ 8,619	\$ 9,663	\$ 9,663	\$ 9,663
231-Worker's Compensation	\$ 408	\$ 394	\$ 397	\$ 1,252	\$ 1,252	\$ 1,252
235-OR Paid Leave	\$ -	\$ -	\$ 242	\$ 505	\$ 505	\$ 505
243-Classified Insurance	\$ 28,229	\$ 30,332	\$ 32,192	\$ 28,432	\$ 26,432	\$ 28,432
353-Postage	\$ 4,931	\$ 5,053	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
355-Printing and Binding	\$ -	\$ 1,022	\$ 500	\$ 500	\$ 500	\$ 500
410-Consumable Supplies & Materials	\$ 217	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
2114-Total Requirements	\$ 185,476	\$ 190,816	\$ 195,332	\$ 213,052	\$ 213,052	\$ 213,052

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2115-Student Safety						
112-Classified Salaries	\$ 237,812	\$ 269,087	\$ 342,031	\$ 254,066	\$ 254,066	\$ 254,066
127-Student Helpers	\$ -	\$ 319	\$ 319	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 1,700	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 2,158	\$ 2,825	\$ 794	\$ 2,135	\$ 2,135	\$ 2,135
210-PERS	\$ 87,359	\$ 52,149	\$ 96,419	\$ 79,908	\$ 79,908	\$ 79,908
220-Social Security Administration	\$ 17,842	\$ 19,879	\$ 26,228	\$ 19,599	\$ 19,599	\$ 19,599
231-Worker's Compensation	\$ 6,583	\$ 6,765	\$ 6,054	\$ 8,493	\$ 8,493	\$ 8,493
235-OR Paid Leave	\$ -	\$ -	\$ 879	\$ 1,025	\$ 1,025	\$ 1,025
243-Classified Insurance	\$ 41,284	\$ 110,525	\$ 116,226	\$ 127,736	\$ 127,736	\$ 127,736
395-Classified Subs	\$ 3,038	\$ 9,871	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000
692-Grant Matching	\$ -	\$ -	\$ -	\$ 167,000	\$ 167,000	\$ 167,000
2115-Total Requirements	\$ 376,056	\$ 473,119	\$ 598,448	\$ 669,963	\$ 669,963	\$ 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 Services						
111-Licensed Salaries	\$ 561,636	\$ 648,851	\$ 672,905	\$ 1,968	\$ 1,968	\$ 1,968
131-Extra Duty - Licensed	\$ 1,420	\$ 2,053	\$ 806	\$ 538	\$ 538	\$ 538
132-Comp Time	\$ 90	\$ 825	\$ -	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ 2,000	\$ 5,000	\$ 2,000	\$ 3,500	\$ 3,500	\$ 3,500
156-Stipend - Classified	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
210-PERS	\$ 175,438	\$ 197,437	\$ 203,328	\$ 2,335	\$ 2,335	\$ 2,335
220-Social Security Administration	\$ 41,432	\$ 48,574	\$ 51,692	\$ 574	\$ 574	\$ 574
231-Worker's Compensation	\$ 2,066	\$ 2,212	\$ 2,270	\$ 45	\$ 45	\$ 45
235-OR Paid Leave	\$ -	\$ -	\$ 1,794	\$ 30	\$ 30	\$ 30
242-Licensed Insurance	\$ 130,426	\$ 142,155	\$ 157,543	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 720	\$ 720	\$ 720
340-Travel	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
389-Other Non-Instructional Professional and Tec	\$ 400	\$ 240	\$ 500	\$ 5,000	\$ 5,000	\$ 5,000
410-Consumable Supplies & Materials	\$ 217	\$ 682	\$ 450	\$ 950	\$ 950	\$ 950
840-Dues and Fees	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -
2120-Total Requirements	\$ 915,125	\$ 1,048,059	\$ 1,093,787	\$ 17,660	\$ 17,660	\$ 17,660

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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 educational or occupational experience to another.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2126-Placement Services						
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-OR Paid Leave	\$ -	\$ -	\$ 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
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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 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2130-Health Services						
111-Licensed Salaries	\$ 44,738	\$ 58,941	\$ 125,715	\$ 136,149	\$ 136,149	\$ 136,149
121-Substitutes-Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ -	\$ -	\$ -	\$ 738	\$ 738	\$ 738
132-Comp Time	\$ -	\$ 141	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 14,576	\$ 8,350	\$ 37,362	\$ 42,476	\$ 42,476	\$ 42,476
220-Social Security Administration	\$ 3,192	\$ 4,476	\$ 9,817	\$ 10,472	\$ 10,472	\$ 10,472
231-Worker's Compensation	\$ 166	\$ 203	\$ 424	\$ 821	\$ 821	\$ 821
235-OR Paid Leave	\$ -	\$ -	\$ 335	\$ 548	\$ 548	\$ 548
242-Licensed Insurance	\$ 14,110	\$ 17,863	\$ 32,182	\$ 28,422	\$ 28,422	\$ 28,422
340-Travel	\$ 451	\$ 728	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
351-Telephone	\$ 809	\$ 673	\$ 1,000	\$ 500	\$ 500	\$ 500
389-Other Non-Instructional Professional and Tec	\$ -	\$ 135,985	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
410-Consumable Supplies & Materials	\$ 243	\$ 430	\$ 1,000	\$ 7,000	\$ 7,000	\$ 7,000
640-Dues and Fees	\$ 140	\$ 615	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2130-Total Requirements	\$ 78,423	\$ 226,305	\$ 214,635	\$ 234,125	\$ 234,125	\$ 234,125

LEBANON COMMUNITY SCHOOL DISTRICT 9
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FUND 100-GENERAL FUND, Function 2135
Health Room

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	\$ 88,191	\$ 88,191
131-Extra Duty Licensed	\$ -	\$ -	\$ -	\$ 78	\$ 78	\$ 78
132-Comp Time	\$ -	\$ 254	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 206	\$ 120	\$ 20	\$ 247	\$ 247	\$ 247
210-PERS	\$ 25,770	\$ 23,006	\$ 24,671	\$ 28,337	\$ 28,337	\$ 28,337
220-Social Security Administration	\$ 5,198	\$ 5,249	\$ 6,133	\$ 6,771	\$ 6,771	\$ 6,771
231-Worker's Compensation	\$ 288	\$ 272	\$ 293	\$ 531	\$ 531	\$ 531
235-OR Paid Leave	\$ -	\$ -	\$ 203	\$ 354	\$ 354	\$ 354
243-Classified Insurance	\$ 29,548	\$ 40,188	\$ 40,617	\$ 42,632	\$ 42,632	\$ 42,632
247-TSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
395-Classified Subs	\$ 126	\$ 132	\$ -	\$ -	\$ -	\$ -
2135-Total Requirements	\$ 133,483	\$ 143,531	\$ 152,084	\$ 167,142	\$ 167,142	\$ 167,142

LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97356

FUND 100-GENERAL FUND, Function 2140

Psychological Services. Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2140-Psychological Services						
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	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ 250
2140-Total Requirements	\$ (1,173)	\$ -	\$ -	\$ 250	\$ 250	\$ 250

LEBANON COMMUNITY SCHOOL DISTRICT 9
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FUND 100-GENERAL FUND, Function 2150
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 Services						
111-Licensed Salaries	\$ 261,608	\$ 270,174	\$ 287,449	\$ 313,271	\$ 313,271	\$ 313,271
131-Extra Duty Licensed	\$ 558	\$ 3,864	\$ 113	\$ 75	\$ 75	\$ 75
132-Comp Time	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ 8,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
210-PERS	\$ 80,899	\$ 86,363	\$ 90,813	\$ 102,817	\$ 102,817	\$ 102,817
220-Social Security Administration	\$ 19,828	\$ 22,042	\$ 23,375	\$ 25,348	\$ 25,348	\$ 25,348
231-Worker's Compensation	\$ 969	\$ 1,004	\$ 1,030	\$ 1,982	\$ 1,982	\$ 1,982
235-OR Paid Leave	\$ -	\$ -	\$ 815	\$ 1,325	\$ 1,325	\$ 1,325
242-Licensed Insurance	\$ 48,336	\$ 56,240	\$ 67,394	\$ 70,454	\$ 70,454	\$ 70,454
311-Instruction Services	\$ 62,395	\$ 68,688	\$ 60,000	\$ 5,000	\$ 5,000	\$ 5,000
313-Student Services	\$ 164	\$ -	\$ -	\$ -	\$ -	\$ -
322-Repairs and Maintenance Services	\$ 305	\$ 315	\$ 500	\$ 500	\$ 500	\$ 500
340-Travel	\$ 588	\$ 1,027	\$ 1,000	\$ 500	\$ 500	\$ 500
341-Travel, Local in District	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -
342-Travel, Out of District	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
389-Other Non-Instructional Professional and Tec	\$ 65	\$ 520	\$ 1,500	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 2,010	\$ 1,041	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
460-Non-Consumable Items	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
470-Computer Software	\$ 144	\$ 243	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
480-Computer Hardware	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
640-Dues and Fees	\$ 1,614	\$ 2,681	\$ 2,500	\$ 1,000	\$ 1,000	\$ 1,000
2150-Total Requirements	\$ 487,771	\$ 532,801	\$ 558,988	\$ 548,273	\$ 548,273	\$ 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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
2190-Service Dir, Student Support Services						
111-Licensed Salaries	\$ 23,978	\$ (2,257)	\$ 33,910	\$ 82,361	\$ 82,361	\$ 82,361
112-Classified Salaries	\$ 95,364	\$ 115,212	\$ 122,000	\$ 130,902	\$ 130,902	\$ 130,902
113-Administrators	\$ 98,540	\$ 96,632	\$ 98,565	\$ 105,464	\$ 105,464	\$ 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	\$ 4,500	\$ 4,500
155-Stipend - Licensed	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
210-PERS	\$ 81,409	\$ 70,009	\$ 84,661	\$ 106,133	\$ 106,133	\$ 106,133
220-Social Security Administration	\$ 16,393	\$ 15,759	\$ 20,195	\$ 24,880	\$ 24,880	\$ 24,880
231-Worker's Compensation	\$ 851	\$ 767	\$ 905	\$ 1,951	\$ 1,951	\$ 1,951
235-OR Paid Leave	\$ -	\$ -	\$ 559	\$ 1,278	\$ 1,278	\$ 1,278
241-Administrator Insurance	\$ 12,751	\$ 11,734	\$ 12,378	\$ 10,996	\$ 10,996	\$ 10,996
242-Licensed Insurance	\$ 7,055	\$ -	\$ 8,945	\$ 14,211	\$ 14,211	\$ 14,211
243-Classified Insurance	\$ 35,274	\$ 39,291	\$ 41,189	\$ 46,587	\$ 46,587	\$ 46,587
244-Confidential Employee Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
322-Repairs and Maintenance Services	\$ 2,725	\$ 4,819	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000
324-Rentals	\$ 2,010	\$ 1,950	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
340-Travel	\$ 621	\$ 1,237	\$ 2,500	\$ 7,500	\$ 7,500	\$ 7,500
351-Telephone	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -
353-Postage	\$ 54	\$ 112	\$ -	\$ 50	\$ 50	\$ 50
355-Printing and Binding	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ 50
382-Legal Services	\$ -	\$ 50	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
410-Consumable Supplies & Materials	\$ 3,795	\$ 8,918	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000
413-Vehicle Repair Parts	\$ 670	\$ -	\$ -	\$ -	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
470-Computer Software	\$ -	\$ 5,315	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
480-Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2190-Total Requirements	\$ 386,510	\$ 378,575	\$ 452,025	\$ 588,363	\$ 588,363	\$ 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 Services						
112-Classified Salaries	\$ 23,406	\$ 24,419	\$ 24,910	\$ 27,551	\$ 27,551	\$ 27,551
113-Administrators	\$ 112,807	\$ 126,843	\$ 131,420	\$ 185,619	\$ 185,619	\$ 185,619
121-Substitutes-Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131-Extra Duty Licensed	\$ 1,000	\$ 7,907	\$ 4,644	\$ 4,863	\$ 4,863	\$ 4,863
132-Comp Time	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ 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	\$ 9,000	\$ 9,000
155-Stipend - Licensed	\$ 18,800	\$ 16,833	\$ 16,333	\$ 19,500	\$ 19,500	\$ 19,500
210-PERS	\$ 62,956	\$ 62,284	\$ 62,552	\$ 80,292	\$ 80,292	\$ 80,292
220-Social Security Administration	\$ 12,048	\$ 14,453	\$ 14,724	\$ 18,569	\$ 18,569	\$ 18,569
231-Worker's Compensation	\$ 599	\$ 636	\$ 636	\$ 1,462	\$ 1,462	\$ 1,462
235-OR Paid Leave	\$ -	\$ -	\$ 411	\$ 940	\$ 940	\$ 940
241-Administrator Insurance	\$ 12,841	\$ 8,036	\$ 7,949	\$ 14,661	\$ 14,661	\$ 14,661
243-Classified Insurance	\$ 7,055	\$ 7,555	\$ 8,045	\$ 7,105	\$ 7,105	\$ 7,105
312-Instructional Programs Improve Services	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -
319-Other Instructional, Prof & Tech Services	\$ -	\$ 50,050	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ 133	\$ 62,020	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
351-Telephone	\$ 99	\$ -	\$ -	\$ -	\$ -	\$ -
353-Postage	\$ 51	\$ 61	\$ 50	\$ 500	\$ 500	\$ 500
355-Printing and Binding	\$ 15,225	\$ 22,497	\$ 33,000	\$ 15,000	\$ 15,000	\$ 15,000
395-Classified Subs	\$ -	\$ -	\$ 1,931	\$ 1,431	\$ 1,431	\$ 1,431
399-Licensed Subs	\$ -	\$ -	\$ 4,931	\$ 7,394	\$ 7,394	\$ 7,394
410-Consumable Supplies & Materials	\$ 4,599	\$ 4,920	\$ 22,700	\$ 19,100	\$ 19,100	\$ 19,100
420-Textbooks	\$ -	\$ 5,448	\$ 15,000	\$ 100,000	\$ 100,000	\$ 100,000
440-Periodicals	\$ 10,538	\$ 10,708	\$ 11,000	\$ 15,000	\$ 15,000	\$ 15,000
470-Computer Software	\$ 47,735	\$ 845	\$ 45,000	\$ 35,000	\$ 35,000	\$ 35,000
480-Computer Hardware	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ 595	\$ 595	\$ 595	\$ 1,000	\$ 1,000	\$ 1,000
2210-Total Requirements	\$ 342,653	\$ 443,293	\$ 452,489	\$ 565,688	\$ 565,688	\$ 565,688

LEBANON COMMUNITY SCHOOL DISTRICT 9
465 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, online 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 Services						
112-Classified Salaries	\$ 169,967	\$ 184,581	\$ 191,994	\$ 208,060	\$ 208,060	\$ 208,060
131-Extra Duty - Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132-Comp Time	\$ 676	\$ 591	\$ 38	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 857	\$ 2,255	\$ 2,151	\$ 1,763	\$ 1,763	\$ 1,763
210-PERS	\$ 63,716	\$ 51,625	\$ 59,214	\$ 65,831	\$ 65,831	\$ 65,831
220-Social Security Administration	\$ 11,956	\$ 13,561	\$ 14,855	\$ 16,051	\$ 16,051	\$ 16,051
231-Worker's Compensation	\$ 687	\$ 701	\$ 725	\$ 2,241	\$ 2,241	\$ 2,241
235-OR Paid Leave	\$ -	\$ -	\$ 508	\$ 839	\$ 839	\$ 839
243-Classified Insurance	\$ 90,536	\$ 85,815	\$ 87,607	\$ 99,486	\$ 99,486	\$ 99,486
322-Repairs and Maintenance Services	\$ 110	\$ 208	\$ 100	\$ 100	\$ 100	\$ 100
324-Rentals	\$ 577	\$ 749	\$ 600	\$ 601	\$ 601	\$ 601
395-Classified Subs	\$ 239	\$ 1,032	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000
410-Consumable Supplies & Materials	\$ 6,068	\$ 4,551	\$ 3,450	\$ 5,550	\$ 5,550	\$ 5,550
430-Library Books	\$ 4,523	\$ 10,358	\$ 10,750	\$ 9,625	\$ 9,625	\$ 9,625
460-Non-Consumable Items	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 25,000	\$ 16,587	\$ 21,301	\$ 28,300	\$ 28,300	\$ 28,300
480-Computer Hardware	\$ -	\$ 784	\$ 800	\$ 500	\$ 500	\$ 500
640-Dues and Fees	\$ 3,258	\$ 3,258	\$ 1,100	\$ 1,116	\$ 1,116	\$ 1,116
2220-Total Requirements	\$ 378,267	\$ 376,956	\$ 399,193	\$ 445,064	\$ 445,064	\$ 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 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2230-Assessment and Testing						
319-Other Instructional, Prof & Tech Services	\$ 3,338	\$ 13,673	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
324-Rentals	\$ -	\$ 938	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
389-Other Non-Instructional Professional and Tec	\$ (19)	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
470-Computer Software	\$ 107,054	\$ -	\$ 65,000	\$ 50,000	\$ 50,000	\$ 50,000
480-Computer Hardware	\$ 3,822	\$ -	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ -	\$ -	\$ 2,550	\$ 2,550	\$ 2,550	\$ 2,550
2230-Total Requirements	\$ 114,195	\$ 14,611	\$ 85,300	\$ 70,300	\$ 70,300	\$ 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	\$ 11,063	\$ 11,063
133-Extra Duty - Classified	\$ -	\$ (186)	\$ -	\$ 21,251	\$ 21,251	\$ 21,251
210-PERS	\$ -	\$ -	\$ -	\$ 5,597	\$ 5,597	\$ 5,597
220-Social Security Administration	\$ -	\$ -	\$ -	\$ 1,361	\$ 1,361	\$ 1,361
231-Worker's Compensation	\$ -	\$ (0)	\$ -	\$ 165	\$ 165	\$ 165
242-Licensed Insurance	\$ -	\$ -	\$ -	\$ 71	\$ 71	\$ 71
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 33	\$ 33	\$ 33
248-Staff Tuition Reimbursement	\$ 1,843	\$ -	\$ -	\$ -	\$ -	\$ -
312-Instructional Programs Improve Services	\$ -	\$ 600	\$ 1,200	\$ 500	\$ 500	\$ 500
324-Rentals	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -
340-Travel	\$ 27,349	\$ 17,139	\$ 95,500	\$ 14,360	\$ 14,360	\$ 14,360
348-Staff Tuition	\$ 55,244	\$ 43,981	\$ -	\$ 22,500	\$ 22,500	\$ 22,500
410-Consumable Supplies & Materials	\$ -	\$ -	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
640-Dues and Fees	\$ 26,608	\$ 25,608	\$ 20,608	\$ 20,143	\$ 20,143	\$ 20,143
2240-Total Requirements	\$ 111,044	\$ 87,122	\$ 118,108	\$ 98,043	\$ 98,043	\$ 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 Services						
340-Travel	\$ -	\$ -	\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000
353-Postage	\$ -	\$ 10	\$ 2,500	\$ 1,000	\$ 1,000	\$ 1,000
354-Advertising	\$ 1,924	\$ 1,837	\$ 2,500	\$ 1,000	\$ 1,000	\$ 1,000
355-Printing and Binding	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
381-Audit Services	\$ 44,400	\$ 25,850	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
382-Legal Services	\$ 28,225	\$ 33,047	\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000
384-Negotiation Services	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
388-Election Services	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
389-Other Non-Instructional Professional and Tec	\$ -	\$ -	\$ 25,000	\$ 15,000	\$ 15,000	\$ 15,000
410-Consumable Supplies & Materials	\$ -	\$ 50	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
640-Dues and Fees	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
655-Judgements and Settlements	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -
2310-Total Requirements	\$ 72,549	\$ 60,594	\$ 121,000	\$ 125,000	\$ 125,000	\$ 125,000

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

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

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 Services						
111-Licensed Salaries	\$ 103,361	\$ 3,239	\$ 1,637	\$ -	\$ -	\$ -
112-Classified Salaries	\$ 673,238	\$ 713,719	\$ 740,736	\$ 787,578	\$ 787,578	\$ 787,578
113-Administrators	\$ 1,291,047	\$ 1,380,506	\$ 1,334,517	\$ 1,402,243	\$ 1,402,243	\$ 1,402,243
124-Temporary - Classified (At-Will Contract)	\$ -	\$ -	\$ -	\$ 2,131	\$ 2,131	\$ 2,131
131-Extra Duty Licensed	\$ -	\$ 81	\$ 81	\$ -	\$ -	\$ -
132-Comp Time	\$ 2,233	\$ 10,020	\$ 294	\$ 252	\$ 252	\$ 252
133-Extra Duty - Classified	\$ 2,816	\$ 6,534	\$ 3,360	\$ 2,761	\$ 2,761	\$ 2,761
135-Vacation Payoff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
136-Mentor/Buddy	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -
137-Student Teacher	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -
145-Admin Travel Stipend	\$ -	\$ 8,250	\$ 5,500	\$ 8,250	\$ 8,250	\$ 8,250
155-Stipend - Licensed	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
210-PERS	\$ 732,627	\$ 624,793	\$ 649,356	\$ 709,124	\$ 709,124	\$ 709,124
220-Social Security Administration	\$ 152,188	\$ 158,376	\$ 159,745	\$ 168,699	\$ 168,699	\$ 168,699
231-Worker's Compensation	\$ 7,620	\$ 7,327	\$ 7,125	\$ 13,229	\$ 13,229	\$ 13,229
235-OR Paid Leave	\$ -	\$ -	\$ 4,372	\$ 8,799	\$ 8,799	\$ 8,799
241-Administrator Insurance	\$ 144,125	\$ 156,184	\$ 157,684	\$ 161,269	\$ 161,269	\$ 161,269
242-Licensed Insurance	\$ 21,164	\$ -	\$ -	\$ 14,211	\$ 14,211	\$ 14,211
243-Classified Insurance	\$ 238,145	\$ 243,739	\$ 233,546	\$ 291,332	\$ 291,332	\$ 291,332
312-Instructional Programs Improve Services	\$ -	\$ 5,800	\$ -	\$ -	\$ -	\$ -
322-Repairs and Maintenance Services	\$ 4,205	\$ 8,254	\$ 5,600	\$ 6,400	\$ 6,400	\$ 6,400
324-Rentals	\$ 11,521	\$ 11,024	\$ 11,305	\$ 13,200	\$ 13,200	\$ 13,200
340-Travel	\$ 2,199	\$ 8,730	\$ 5,600	\$ 8,400	\$ 8,400	\$ 8,400
353-Postage	\$ 14,744	\$ 10,077	\$ 11,450	\$ 10,750	\$ 10,750	\$ 10,750
355-Printing and Binding	\$ 1,904	\$ 636	\$ 3,100	\$ 2,900	\$ 2,900	\$ 2,900
389-Other Non-Instructional Professional and Tec	\$ -	\$ 1,000	\$ 2,300	\$ 2,650	\$ 2,650	\$ 2,650
395-Classified Subs	\$ 1,682	\$ 979	\$ 35,900	\$ 5,900	\$ 5,900	\$ 5,900
399-Licensed Subs	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
410-Consumable Supplies & Materials	\$ 58,772	\$ 54,343	\$ 140,228	\$ 145,666	\$ 145,666	\$ 145,666
420-Textbooks	\$ -	\$ 3,361	\$ -	\$ -	\$ -	\$ -
460-Non-Consumable Items	\$ 1,500	\$ 2,137	\$ 10,300	\$ 9,300	\$ 9,300	\$ 9,300
470-Computer Software	\$ -	\$ 158	\$ 3,420	\$ 4,664	\$ 4,664	\$ 4,664
480-Computer Hardware	\$ 2,174	\$ 21,940	\$ 4,600	\$ 4,500	\$ 4,500	\$ 4,500
542-Replacement Equipment Purchase	\$ -	\$ 30,493	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ 8,165	\$ 7,735	\$ 1,550	\$ 1,584	\$ 1,584	\$ 1,584
2410-Total Requirements	\$ 3,477,430	\$ 3,481,588	\$ 3,536,358	\$ 3,788,791	\$ 3,788,791	\$ 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 Services						
112-Classified Salaries	\$ 99,288	\$ 95,354	\$ 102,187	\$ 104,901	\$ 104,901	\$ 104,901
113-Administrators	\$ 115,008	\$ 115,959	\$ 118,278	\$ 126,557	\$ 126,557	\$ 126,557
119-Salaries Confidential-General	\$ 172,478	\$ 212,154	\$ 248,271	\$ 204,560	\$ 204,560	\$ 204,560
132-Comp Time	\$ 23,624	\$ 9,968	\$ 360	\$ 15,786	\$ 15,786	\$ 15,786
133-Extra Duty - Classified	\$ 321	\$ -	\$ -	\$ -	\$ -	\$ -
135-Vacation Payoff	\$ 2,182	\$ 19,695	\$ 8,140	\$ 8,720	\$ 8,720	\$ 8,720
210-PERS	\$ 146,253	\$ 155,232	\$ 149,105	\$ 148,787	\$ 148,787	\$ 148,787
220-Social Security Administration	\$ 30,172	\$ 33,978	\$ 36,342	\$ 35,230	\$ 35,230	\$ 35,230
231-Worker's Compensation	\$ 1,281	\$ 1,516	\$ 1,630	\$ 2,763	\$ 2,763	\$ 2,763
235-OR Paid Leave	\$ -	\$ -	\$ 828	\$ 1,842	\$ 1,842	\$ 1,842
241-Administrator Insurance	\$ 14,545	\$ 16,939	\$ 16,463	\$ 14,661	\$ 14,661	\$ 14,661
243-Classified Insurance	\$ 28,259	\$ 28,407	\$ 32,182	\$ 28,422	\$ 28,422	\$ 28,422
244-Confidential Employee Insurance	\$ 33,457	\$ 30,319	\$ 45,475	\$ 43,382	\$ 43,382	\$ 43,382
322-Repairs and Maintenance Services	\$ 1,261	\$ 1,097	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
324-Rentals	\$ 4,664	\$ 4,167	\$ 8,000	\$ 5,000	\$ 5,000	\$ 5,000
340-Travel	\$ 2,600	\$ 11,847	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000
353-Postage	\$ 3,711	\$ 3,726	\$ 8,000	\$ 7,500	\$ 7,500	\$ 7,500
354-Advertising	\$ 140	\$ -	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
355-Printing and Binding	\$ -	\$ -	\$ 300	\$ 500	\$ 500	\$ 500
389-Other Non-Instructional Professional and Tec	\$ 22,854	\$ 12,311	\$ 35,000	\$ 25,000	\$ 25,000	\$ 25,000
396-Criminal History Checks	\$ 350	\$ 381	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 7,550	\$ 8,552	\$ 19,500	\$ 10,000	\$ 10,000	\$ 10,000
440-Periodicals	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
460-Non-Consumable Items	\$ 3,875	\$ 7,753	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
470-Computer Software	\$ 1,530	\$ 7,371	\$ 3,000	\$ 10,000	\$ 10,000	\$ 10,000
480-Computer Hardware	\$ 1,306	\$ -	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,500
640-Dues and Fees	\$ 4,828	\$ 4,604	\$ 50,000	\$ 9,000	\$ 9,000	\$ 9,000
670-Taxes and Licenses	\$ 878	\$ 878	\$ 300	\$ 1,000	\$ 1,000	\$ 1,000
690-Grant Indirect Charges	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -
2520-Total Requirements	\$ 722,414	\$ 782,209	\$ 907,859	\$ 823,612	\$ 823,612	\$ 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 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2540-Operation and Maintenance of Plant						
410-Consumable Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ 13	\$ 15	\$ -	\$ -	\$ -	\$ -
650-Insurance & Judgments	\$ -	\$ 313,512	\$ 345,000	\$ 400,000	\$ 400,000	\$ 400,000
653-Property Insurance Premiums	\$ 267,331	\$ -	\$ -	\$ -	\$ -	\$ -
2540-Total Requirements	\$ 267,343	\$ 313,527	\$ 345,000	\$ 400,000	\$ 400,000	\$ 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 Services						
112-Classified Salaries	\$ 669,773	\$ 751,385	\$ 865,334	\$ 847,695	\$ 847,695	\$ 847,695
114-Managerial Classified	\$ 52,757	\$ 53,857	\$ 54,934	\$ 59,955	\$ 59,955	\$ 59,955
132-Comp Time	\$ 4,451	\$ 7,533	\$ 2,334	\$ 1,078	\$ 1,078	\$ 1,078
133-Extra Duty - Classified	\$ (326)	\$ 6,621	\$ 6,804	\$ 6,498	\$ 6,498	\$ 6,498
135-Vacation Payoff	\$ -	\$ 12,192	\$ 1,052	\$ -	\$ -	\$ -
153-Summer Labor	\$ -	\$ -	\$ -	\$ 11,019	\$ 11,019	\$ 11,019
210-PERS	\$ 240,874	\$ 221,100	\$ 278,246	\$ 288,181	\$ 288,181	\$ 288,181
220-Social Security Administration	\$ 51,631	\$ 60,986	\$ 71,180	\$ 70,858	\$ 70,858	\$ 70,858
231-Worker's Compensation	\$ 19,988	\$ 20,187	\$ 23,032	\$ 35,458	\$ 35,458	\$ 35,458
235-OR Paid Leave	\$ -	\$ -	\$ 1,867	\$ 3,705	\$ 3,705	\$ 3,705
241-Administrator Insurance	\$ 7,267	\$ 6,412	\$ 6,203	\$ 14,661	\$ 14,661	\$ 14,661
243-Classified Insurance	\$ 243,796	\$ 254,407	\$ 251,833	\$ 286,137	\$ 286,137	\$ 286,137
322-Repairs and Maintenance Services	\$ -	\$ 18,268	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500
324-Rentals	\$ -	\$ 182	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
325-Electricity	\$ 365,752	\$ 421,499	\$ 450,500	\$ 415,000	\$ 415,000	\$ 415,000
326-Fuel	\$ 180,915	\$ 214,933	\$ 233,000	\$ 290,000	\$ 290,000	\$ 290,000
327-Water & Sewage	\$ 135,814	\$ 144,415	\$ 134,000	\$ 150,000	\$ 150,000	\$ 150,000
328-Garbage	\$ 105,562	\$ 109,282	\$ 104,500	\$ 110,000	\$ 110,000	\$ 110,000
351-Telephone	\$ 38,566	\$ 38,379	\$ 45,000	\$ 40,000	\$ 40,000	\$ 40,000
391-Physical Exams, Drivers	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
395-Classified Subs	\$ 17,754	\$ 16,401	\$ 25,000	\$ 17,500	\$ 17,500	\$ 17,500
410-Consumable Supplies & Materials	\$ 114,422	\$ 148,327	\$ 125,000	\$ 145,000	\$ 145,000	\$ 145,000
460-Non-Consumable Items	\$ 7,874	\$ 6,137	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
470-Computer Software	\$ -	\$ 3,349	\$ -	\$ 5,500	\$ 5,500	\$ 5,500
541-Initial and Additional Equipment Purchase	\$ -	\$ -	\$ 12,500	\$ 10,000	\$ 10,000	\$ 10,000
542-Replacement Equipment Purchase	\$ -	\$ 17,336	\$ 12,500	\$ 10,000	\$ 10,000	\$ 10,000
640-Dues and Fees	\$ 1,359	\$ 9,995	\$ 2,500	\$ 2,500	\$ 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	\$ 2,836,244	\$ 2,836,244

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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 Services						
124-Temporary-Classified	\$ -	\$ 18,894	\$ 10,585	\$ 8,918	\$ 8,918	\$ 8,918
133-Extra Duty - Classified	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 10	\$ 4,482	\$ 2,511	\$ 2,767	\$ 2,767	\$ 2,767
220-Social Security Administration	\$ 2	\$ 1,445	\$ 810	\$ 682	\$ 682	\$ 682
231-Worker's Compensation	\$ 1	\$ 466	\$ 261	\$ 54	\$ 54	\$ 54
235-OR Paid Leave	\$ -	\$ -	\$ 2	\$ 36	\$ 36	\$ 36
389-Other Non-Instructional Professional and Tec	\$ 150,000	\$ 155,000	\$ 155,000	\$ 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	\$ 167,457	\$ 167,457

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	\$ 359,282	\$ 359,282
114-Managerial Classified	\$ 69,088	\$ 74,457	\$ 75,946	\$ 82,888	\$ 82,888	\$ 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	\$ 2,000	\$ 2,000
156-Stipend - Classified	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -
210-PERS	\$ 132,504	\$ 111,549	\$ 126,011	\$ 140,278	\$ 140,278	\$ 140,278
220-Social Security Administration	\$ 28,996	\$ 29,394	\$ 31,795	\$ 33,979	\$ 33,979	\$ 33,979
231-Worker's Compensation	\$ 9,505	\$ 8,451	\$ 9,165	\$ 13,234	\$ 13,234	\$ 13,234
235-OR Paid Leave	\$ -	\$ -	\$ 822	\$ 1,777	\$ 1,777	\$ 1,777
241-Administrator Insurance	\$ 14,364	\$ 15,390	\$ 16,323	\$ 14,661	\$ 14,661	\$ 14,661
243-Classified Insurance	\$ 71,396	\$ 66,082	\$ 70,585	\$ 92,578	\$ 92,578	\$ 92,578
322-Repairs and Maintenance Services	\$ 147,084	\$ 188,627	\$ 200,000	\$ 240,000	\$ 240,000	\$ 240,000
323-Radio Service	\$ -	\$ 1,433	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
324-Rentals	\$ 4,226	\$ 10,116	\$ 2,500	\$ 7,500	\$ 7,500	\$ 7,500
329-Other Property Services	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
340-Travel	\$ 764	\$ 2,625	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500
348-Staff Tuition	\$ 2,032	\$ -	\$ 2,500	\$ -	\$ -	\$ -
351-Telephone	\$ 8,815	\$ 13,656	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
353-Postage	\$ 8	\$ 7	\$ 250	\$ 250	\$ 250	\$ 250
355-Printing and Binding	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
389-Other Non-Instructional Professional and Tec	\$ 10,661	\$ 18,712	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000
406-Gas, Oil, Lube, Propane	\$ 18,776	\$ 34,889	\$ 25,000	\$ 35,000	\$ 35,000	\$ 35,000
410-Consumable Supplies & Materials	\$ 140,381	\$ 201,771	\$ 125,000	\$ 155,000	\$ 155,000	\$ 155,000
413-Vehicle Repair Parts	\$ 1,101	\$ 1,144	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
460-Non-Consumable Items	\$ 3,857	\$ 31,686	\$ 25,000	\$ 22,000	\$ 22,000	\$ 22,000
470-Computer Software	\$ 10,758	\$ 18,126	\$ 20,000	\$ 15,000	\$ 15,000	\$ 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	\$ 10,000	\$ 10,000
542-Replacement Equipment Purchase	\$ 13,214	\$ 85,082	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
640-Dues and Fees	\$ 5,007	\$ 2,913	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
650-Insurance & Judgments	\$ -	\$ 6,643	\$ 7,500	\$ 9,000	\$ 9,000	\$ 9,000
670-Taxes and Licenses	\$ 1,500	\$ -	\$ 500	\$ -	\$ -	\$ -
2544-Total Requirements	\$ 1,093,096	\$ 1,361,392	\$ 1,162,527	\$ 1,300,676	\$ 1,300,676	\$ 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	\$ 4,875	\$ 4,875
220-Social Security Administration	\$ 134	\$ 220	\$ -	\$ 373	\$ 373	\$ 373
231-Worker's Compensation	\$ 262	\$ 173	\$ -	\$ 29	\$ 29	\$ 29
235-OR Paid Leave	\$ -	\$ -	\$ -	\$ 20	\$ 20	\$ 20
413-Vehicle Repair Parts	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -
670-Taxes and Licenses	\$ 103	\$ 106	\$ -	\$ -	\$ -	\$ -
2548-Total Requirements	\$ 9,919	\$ 7,550	\$ -	\$ 5,297	\$ 5,297	\$ 5,297

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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 Services						
112-Classified Salaries	\$ 556,535	\$ 430,370	\$ 555,365	\$ 697,244	\$ 697,244	\$ 697,244
114-Managerial-Classified	\$ 67,088	\$ 70,376	\$ 71,784	\$ 82,411	\$ 82,411	\$ 82,411
124-Taxable Meal Reimbursement	\$ -	\$ -	\$ -	\$ 449	\$ 449	\$ 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	\$ 130,055	\$ 130,055
135-Vacation Payoff	\$ -	\$ 3,435	\$ 1,375	\$ -	\$ -	\$ -
142-Meal Reimbursement	\$ 395	\$ 790	\$ 396	\$ 1,158	\$ 1,158	\$ 1,158
156-Stipend - Classified	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
210-PERS	\$ 223,203	\$ 182,523	\$ 198,524	\$ 277,957	\$ 277,957	\$ 277,957
220-Social Security Administration	\$ 49,588	\$ 48,970	\$ 50,901	\$ 67,421	\$ 67,421	\$ 67,421
231-Worker's Compensation	\$ 22,720	\$ 18,809	\$ 21,700	\$ 30,640	\$ 30,640	\$ 30,640
235-OR Paid Leave	\$ -	\$ -	\$ 1,684	\$ 3,525	\$ 3,525	\$ 3,525
241-Administrator Insurance	\$ 14,364	\$ 15,377	\$ 16,310	\$ 14,661	\$ 14,661	\$ 14,661
243-Classified Insurance	\$ 242,292	\$ 193,905	\$ 296,237	\$ 357,524	\$ 357,524	\$ 357,524
322-Repairs and Maintenance Services	\$ 4,379	\$ 31,438	\$ 40,000	\$ 42,000	\$ 42,000	\$ 42,000
323-Radio Service	\$ 11,054	\$ 979	\$ 2,000	\$ 15,000	\$ 15,000	\$ 15,000
324-Rentals	\$ 2,301	\$ 2,219	\$ 2,500	\$ 2,500	\$ 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	\$ 167,158	\$ 167,158
340-Travel	\$ 3,747	\$ 6,644	\$ 11,000	\$ 7,500	\$ 7,500	\$ 7,500
353-Postage	\$ 62	\$ 167	\$ 250	\$ 250	\$ 250	\$ 250
355-Printing and Binding	\$ -	\$ 115	\$ 250	\$ 250	\$ 250	\$ 250
389-Other Non-Instructional Professional and Tec	\$ -	\$ 445	\$ 500	\$ 500	\$ 500	\$ 500
391-Physical Exams, Drivers	\$ 3,875	\$ 2,575	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
392-Drug Tests, Drivers	\$ 1,495	\$ 595	\$ 2,500	\$ 1,500	\$ 1,500	\$ 1,500
406-Gas, Oil, Lube, Propane	\$ 82,291	\$ 192,320	\$ 220,000	\$ 200,000	\$ 200,000	\$ 200,000
410-Consumable Supplies & Materials	\$ 2,731	\$ 10,260	\$ 12,000	\$ 9,900	\$ 9,900	\$ 9,900
413-Vehicle Repair Parts	\$ 21,631	\$ 46,230	\$ 60,000	\$ 75,000	\$ 75,000	\$ 75,000
414-Bus Garage Operation	\$ 11,512	\$ 20,214	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
460-Non-Consumable Items	\$ -	\$ 1,499	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000
470-Computer Software	\$ 1,800	\$ 5,200	\$ 27,000	\$ 5,000	\$ 5,000	\$ 5,000
480-Computer Hardware	\$ -	\$ 1,350	\$ 1,500	\$ 2,500	\$ 2,500	\$ 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	\$ 30,000	\$ 30,000
650-Insurance & Judgments	\$ -	\$ 39,153	\$ 42,500	\$ 54,000	\$ 54,000	\$ 54,000
652-Fidelity Bond Premiums	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ 100
653-Property Insurance Premiums	\$ 36,372	\$ -	\$ -	\$ -	\$ -	\$ -
2550-Total Requirements	\$ 1,464,418	\$ 1,984,287	\$ 1,868,922	\$ 2,312,202	\$ 2,312,202	\$ 2,312,202

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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 Services						
112-Classified Salaries	\$ 7,023	\$ 12,457	\$ 13,222	\$ 9,360	\$ 9,360	\$ 9,360
131-Extra Duty - Classified	\$ -	\$ 934	\$ 558	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 121	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Licensed	\$ 2,282	\$ -	\$ -	\$ 171	\$ 171	\$ 171
210-PERS	\$ 1,787	\$ 3,740	\$ 4,096	\$ 3,228	\$ 3,228	\$ 3,228
220-Social Security Administration	\$ 672	\$ 1,015	\$ 1,054	\$ 729	\$ 729	\$ 729
231-Worker's Compensation	\$ 356	\$ 480	\$ 490	\$ 391	\$ 391	\$ 391
235-OR Paid Leave	\$ -	\$ -	\$ 32	\$ 38	\$ 38	\$ 38
243-Classified Insurance	\$ 2,140	\$ 2,140	\$ 2,437	\$ 7	\$ 7	\$ 7
406-Gas, Oil, Lube, Propane	\$ 2,132	\$ 2,865	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
2573-Total Requirements	\$ 16,392	\$ 23,753	\$ 24,890	\$ 16,925	\$ 16,925	\$ 16,925

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	\$ 130,262	\$ 130,262
145-Admin Travel Stipend	\$ -	\$ 2,750	\$ 5,500	\$ -	\$ -	\$ -
210-PERS	\$ 7,173	\$ 17,509	\$ 36,288	\$ 40,420	\$ 40,420	\$ 40,420
220-Social Security Administration	\$ 1,287	\$ 4,327	\$ 9,341	\$ 9,965	\$ 9,965	\$ 9,965
231-Worker's Compensation	\$ 60	\$ 194	\$ 401	\$ 782	\$ 782	\$ 782
235-OR Paid Leave	\$ -	\$ -	\$ 244	\$ 521	\$ 521	\$ 521
241-Administrator Insurance	\$ 1,822	\$ 7,801	\$ 16,450	\$ 14,661	\$ 14,661	\$ 14,661
389-Other Non-Instructional Professional and Tec	\$ -	\$ -	\$ 5,000	\$ 12,500	\$ 12,500	\$ 12,500
410-Consumable Supplies & Materials	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
470-Computer Software	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
2630-Total Requirements	\$ 27,738	\$ 88,743	\$ 192,324	\$ 231,611	\$ 231,611	\$ 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 Services						
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	\$ -	\$ 335	\$ -	\$ -	\$ -	\$ -
2632-Total Requirements	\$ -	\$ 537	\$ -	\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	\$ 5,750	\$ 5,750
156-Stipend - Classified	\$ 11,200	\$ 23,700	\$ -	\$ 23,200	\$ 23,200	\$ 23,200
210-PERS	\$ 3,851	\$ 9,035	\$ -	\$ 8,983	\$ 8,983	\$ 8,983
220-Social Security Administration	\$ 857	\$ 2,250	\$ -	\$ 2,215	\$ 2,215	\$ 2,215
231-Worker's Compensation	\$ 55	\$ 150	\$ -	\$ 174	\$ 174	\$ 174
235-OR Paid Leave	\$ -	\$ -	\$ -	\$ 116	\$ 116	\$ 116
389-Other Non-Instructional Professional and Tec	\$ 7,290	\$ 6,200	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2640-Total Requirements	\$ 23,252	\$ 43,560	\$ -	\$ 40,437	\$ 40,437	\$ 40,437

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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 Services						
112-Classified Salaries	\$ 31,621	\$ 37,050	\$ -	\$ -	\$ -	\$ -
114-Managerial-Classified	\$ 102,063	\$ 111,458	\$ 113,687	\$ 124,076	\$ 124,076	\$ 124,076
119-Salaries Confidential-General	\$ 73,734	\$ 132,162	\$ 181,034	\$ 198,023	\$ 198,023	\$ 198,023
132-Comp Time	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
133-Extra Duty - Classified	\$ -	\$ 111	\$ -	\$ -	\$ -	\$ -
135-Vacation Payoff	\$ 4,312	\$ -	\$ 5,643	\$ 6,000	\$ 6,000	\$ 6,000
136-Mentor/Buddy	\$ -	\$ 985	\$ 772	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -
210-PERS	\$ 77,249	\$ 90,657	\$ 97,079	\$ 109,095	\$ 109,095	\$ 109,095
220-Social Security Administration	\$ 15,145	\$ 20,403	\$ 22,620	\$ 24,641	\$ 24,641	\$ 24,641
231-Worker's Compensation	\$ 776	\$ 964	\$ 1,001	\$ 1,933	\$ 1,933	\$ 1,933
235-OR Paid Leave	\$ -	\$ -	\$ 612	\$ 1,288	\$ 1,288	\$ 1,288
241-Administrator Insurance	\$ 14,489	\$ 15,529	\$ 16,441	\$ 14,661	\$ 14,661	\$ 14,661
243-Classified Insurance	\$ 9,409	\$ 11,383	\$ -	\$ -	\$ -	\$ -
244-Confidential Employee Insurance	\$ 20,328	\$ 33,289	\$ 48,715	\$ 43,382	\$ 43,382	\$ 43,382
247-TSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ 2,119	\$ 10,879	\$ 10,000	\$ 6,000	\$ 6,000	\$ 6,000
348-Staff Tuition	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -
351-Telephone	\$ -	\$ 401	\$ 250	\$ 250	\$ 250	\$ 250
353-Postage	\$ 451	\$ 409	\$ 500	\$ 500	\$ 500	\$ 500
354-Advertising	\$ 60	\$ -	\$ -	\$ 500	\$ 500	\$ 500
389-Other Non-Instructional Professional and Tec	\$ -	\$ -	\$ 7,000	\$ 2,000	\$ 2,000	\$ 2,000
394-Sub Calling Services	\$ -	\$ -	\$ 7,500	\$ 500	\$ 500	\$ 500
396-Criminal History Checks	\$ 359	\$ 896	\$ 500	\$ 3,000	\$ 3,000	\$ 3,000
398-Fingerprinting	\$ 356	\$ 512	\$ 1,000	\$ 3,000	\$ 3,000	\$ 3,000
399-Licensed Subs	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
410-Consumable Supplies & Materials	\$ 4,950	\$ 7,300	\$ 6,500	\$ 5,550	\$ 5,550	\$ 5,550
440-Periodicals	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ 250
460-Non-Consumable Items	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ 45,000
470-Computer Software	\$ 37,430	\$ 36,279	\$ 38,000	\$ 2,000	\$ 2,000	\$ 2,000
480-Computer Hardware	\$ 800	\$ -	\$ 1,500	\$ 8,000	\$ 8,000	\$ 8,000
640-Dues and Fees	\$ 4,132	\$ 10,412	\$ 8,000	\$ -	\$ -	\$ -
2642-Total Requirements	\$ 399,785	\$ 521,081	\$ 639,103	\$ 605,149	\$ 605,149	\$ 605,149

LEBANON COMMUNITY SCHOOL DISTRICT 9
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FUND 100-GENERAL FUND, Function 2645
Staff Health Services

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

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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 Services						
131-Extra Duty - Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
389-Other Non-Instructional Professional and Tec	\$ 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, central networking.

REQUIREMENT REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2660-Technology Services						
112-Classified Salaries	\$ 159,306	\$ 92,630	\$ 46,166	\$ 49,339	\$ 49,339	\$ 49,339
114-Manual-Managerial-Classified	\$ -	\$ 109,063	\$ 194,838	\$ 208,476	\$ 208,476	\$ 208,476
127-Student Helper Salaries	\$ 2,419	\$ 2,389	\$ 2,389	\$ 5,022	\$ 5,022	\$ 5,022
132-Comp Time	\$ 23,335	\$ 15,325	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 37,081	\$ 26,919	\$ 26,179	\$ 21,049	\$ 21,049	\$ 21,049
135-Vacation Payoff	\$ -	\$ -	\$ 3,733	\$ -	\$ -	\$ -
143-Cell Phone Stipend	\$ 1,080	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
153-Summer Labor	\$ -	\$ -	\$ -	\$ 2,119	\$ 2,119	\$ 2,119
156-Stipend - Classified	\$ -	\$ 3,835	\$ 3,835	\$ -	\$ -	\$ -
210-PERS	\$ 68,376	\$ 69,219	\$ 78,331	\$ 80,161	\$ 80,161	\$ 80,161
220-Social Security Administration	\$ 16,509	\$ 18,695	\$ 21,091	\$ 20,307	\$ 20,307	\$ 20,307
231-Worker's Compensation	\$ 830	\$ 860	\$ 949	\$ 1,593	\$ 1,593	\$ 1,593
235-OR Paid Leave	\$ -	\$ -	\$ 514	\$ 1,062	\$ 1,062	\$ 1,062
241-Administrator Insurance	\$ -	\$ 18,288	\$ 32,010	\$ 29,322	\$ 29,322	\$ 29,322
243-Classified Insurance	\$ 28,219	\$ 16,841	\$ 7,247	\$ 14,211	\$ 14,211	\$ 14,211
316-Data Processing Services	\$ 2,947	\$ 12,372	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500
318-Professional and Improvement	\$ 13,914	\$ 3,617	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
319-Other Instructional, Prof & Tech Services	\$ 409	\$ 165	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
322-Repairs and Maintenance Services	\$ 120	\$ 1,158	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000
340-Travel	\$ 352	\$ 2,191	\$ 3,000	\$ 2,750	\$ 2,750	\$ 2,750
351-Telephone	\$ 2,619	\$ 9,532	\$ 12,000	\$ 7,500	\$ 7,500	\$ 7,500
353-Postage	\$ 537	\$ 30	\$ 500	\$ 250	\$ 250	\$ 250
386-Data Processing Services	\$ 48,264	\$ 48,924	\$ 57,000	\$ 56,000	\$ 56,000	\$ 56,000
389-Other Non-Instructional Professional and Tec	\$ 16,233	\$ 29,307	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
406-Gas, Oil, Lube, Propane, Propane	\$ -	\$ 72	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
410-Consumable Supplies & Materials	\$ 73,943	\$ 72,001	\$ 75,000	\$ 60,000	\$ 60,000	\$ 60,000
460-Non-Consumable Items	\$ 7,101	\$ 16,120	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
470-Computer Software	\$ 97,090	\$ 118,542	\$ 90,000	\$ 155,000	\$ 155,000	\$ 155,000
480-Computer Hardware	\$ 231,727	\$ 6,245	\$ 70,000	\$ 75,000	\$ 75,000	\$ 75,000
640-Dues and Fees	\$ 376	\$ 300	\$ 1,000	\$ 8,000	\$ 8,000	\$ 8,000
2660-Total Requirements	\$ 832,786	\$ 695,088	\$ 774,731	\$ 857,112	\$ 857,112	\$ 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 Services						
112-Classified Salaries	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ 1,500	\$ 3,000	\$ -	\$ 4,500	\$ 4,500	\$ 4,500
210-PERS	\$ 977	\$ 892	\$ -	\$ 1,396	\$ 1,396	\$ 1,396
220-Social Security Administration	\$ 202	\$ 211	\$ -	\$ 344	\$ 344	\$ 344
231-Worker's Compensation	\$ 12	\$ 11	\$ -	\$ 27	\$ 27	\$ 27
235-OR Paid Leave	\$ -	\$ -	\$ -	\$ 18	\$ 18	\$ 18
2680-Total Requirements	\$ 4,191	\$ 4,113	\$ -	\$ 6,286	\$ 6,286	\$ 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 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
2700-Supplemental Retirement Program						
116-Supplemental Retirement Stipends	\$ 121,275	\$ 120,000	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 9,278	\$ 9,180	\$ -	\$ -	\$ -	\$ -
235-OR Paid Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 15,766	\$ 15,766
127-Student Helper Salaries	\$ -	\$ 5,289	\$ 1,260	\$ 3,500	\$ 3,500	\$ 3,500
210-PERS	\$ -	\$ -	\$ -	\$ 4,892	\$ 4,892	\$ 4,892
220-Social Security Administration	\$ -	\$ 45	\$ -	\$ 1,474	\$ 1,474	\$ 1,474
231-Worker's Compensation	\$ -	\$ 125	\$ 30	\$ 667	\$ 667	\$ 667
235-OR Paid Leave	\$ -	\$ -	\$ 1	\$ 77	\$ 77	\$ 77
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 14,211	\$ 14,211	\$ 14,211
3100-Total Requirements	\$ -	\$ 5,459	\$ 1,291	\$ 40,587	\$ 40,587	\$ 40,587

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

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

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	\$ 100,000	\$ 100,000
6110-Total Requirements	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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 year in which it is budgeted.

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

FUND 100-GENERAL FUND Total	\$ 43,965,493	\$ 62,792,941	\$ 51,785,998	\$ 55,913,142	\$ 55,913,142	\$ 55,913,142
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Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of special revenue funds might include: restricted state or federal grants in aid; restricted tax levies. A separate fund may be used for each restricted source or one fund may be used, supplemented by the dimension project/reporting code; e.g., bus replacement fund. Food Service and Student Body Funds should be classified here.

202 Vision Screening
203 COPS Grant
205 SB1149
207 National Writing Project Green Acres
208 Preschool Fund
209 Innovation Fund
212 Academic Achievement Support
214 Nike, Inc Grant
216 OrRTI (Response to Intervention)
228 Title I-A
230 Bus Replacement Fund
232 Classroom Furniture Fund
233 OEA Choice Wellness Grant
234 ESSER
235 Nutrition Services Gardening
236 OEA Foundation Grant for Welcome Center
240 Textbook Adoption Fund
243 Miscellaneous Grants
248 YTP - Youth Transition Program
251 SIA
257 IDEA Part B §619
259 IDEA PART B §611
264 TAP - Asbestos Assessment
271 Title IIA - Teacher Quality
272 Capital Projects Fund
273 Outdoor School

274 Technology Fund
278 Title III - ELL Consortium
279 Student Activity Fund
281 YST / Linn County Safe Schools
282 Teen Parenting Grant
286 Athletics - HS & MS
287 DHS Integration Project
289 High School Success
290 CTE Revitalization
293 Perkins Grant
294 HB 2444-OR FFA Summer Teacher
295 Band - Music Replacement
297 Fresh Fruits & Vegetables
298 Farm to School Grant
299 Nutrition Services (Old fund 296)
902 ESSER II
903 ESSER III
904 Summer Learning Grants
906 Emergency Connectivity Fund
907 ARP Homeless Children & Youth
951 Early Indicator and Intervention
953 Welcome Center / Kids In Need
954 Siletz Tribe Grant
997 Farm To School Procurement Grant
998 Farm to School Competitive
999 PERS Reserve

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

SPECIAL REVENUE FUNDS

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
Local Resources						
1130-Construction Excise Tax	\$ 80,732	\$ 446,455	\$ 450,000	\$ 300,000	\$ 300,000	\$ 300,000
1510-Interest on Investments	\$ 8,301	\$ 5,124	\$ 5,000	\$ 20,000	\$ 20,000	\$ 20,000
1612-Food Service Daily Sales (Lunch)	\$ 1,125	\$ 7,604	\$ 7,500	\$ 10,503	\$ 10,503	\$ 10,503
1710-Extracurricular (Admissions)	\$ 724	\$ 36,263	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
1743-Extracurricular (Fees)	\$ 3,958	\$ 62,458	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000
1760-Club Fund Raising	\$ 150,002	\$ 593,536	\$ 550,000	\$ 775,000	\$ 775,000	\$ 775,000
1920-Contributions and Donations	\$ 62,509	\$ 76,729	\$ 66,550	\$ 76,128	\$ 76,128	\$ 76,128
1960-Recovery of Prior Years' Expenditure	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -
1990-Miscellaneous	\$ 109,299	\$ 115,501	\$ 235,000	\$ 97,250	\$ 97,250	\$ 97,250
1992-Nutrition Catering	\$ 867	\$ 942	\$ 1,000	\$ 2,800	\$ 2,800	\$ 2,800
1994-E-Rate Reimbursements	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Local Total	\$ 417,517	\$ 1,345,212	\$ 1,420,050	\$ 1,441,681	\$ 1,441,681	\$ 1,441,681
Intermediate Resources						
2199-Other Intermediate Sources	\$ -	\$ -	\$ 92,375	\$ 145,930	\$ 145,930	\$ 145,930
2200-Restricted Revenue	\$ 99,095	\$ 26,997	\$ 64,040	\$ 11,053	\$ 11,053	\$ 11,053
Intermediate Total	\$ 99,095	\$ 26,997	\$ 156,415	\$ 156,983	\$ 156,983	\$ 156,983
State Resources						
3299-Other Restricted Grants-in-Aid	\$ 2,347,970	\$ 5,302,745	\$ 5,727,519	\$ 4,409,167	\$ 4,409,167	\$ 4,622,864
State Total	\$ 2,347,970	\$ 5,302,745	\$ 5,727,519	\$ 4,409,167	\$ 4,409,167	\$ 4,622,864
Federal Resources						
4300-Restricted from Federal Gov't - Direct	\$ -	\$ 276,868	\$ -	\$ -	\$ -	\$ -
4500-Restricted from Federal Gov't - State	\$ 3,865,288	\$ 5,491,138	\$ 11,613,791	\$ 10,647,522	\$ 10,647,522	\$ 10,647,522
4503-Fresh Fruit and Vegetables	\$ 35,169	\$ 41,025	\$ 35,300	\$ 35,000	\$ 35,000	\$ 35,000
4504-Summer Lunch Program	\$ 1,152,244	\$ 72,414	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000
4505-School Nutrition (NSL)	\$ -	\$ 1,486,114	\$ 1,100,000	\$ 1,192,568	\$ 1,192,568	\$ 1,192,568
4506-School Lunch Program (Breakfast)	\$ -	\$ 560,926	\$ 425,000	\$ 360,000	\$ 360,000	\$ 360,000
4507-School Lunch Program (Supper)	\$ 282,660	\$ 11,575	\$ 15,000	\$ 2,500	\$ 2,500	\$ 2,500
4508-School Lunch Program (Cash in Lieu)	\$ 19,730	\$ 259	\$ 1,000	\$ 98	\$ 98	\$ 98
4509-After School Care Snack	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
4510-SSA Breakfast Account	\$ -	\$ -	\$ -	\$ 113,196	\$ 113,196	\$ 113,196
4509-SSA Lunch Account	\$ -	\$ -	\$ -	\$ 242,979	\$ 242,979	\$ 242,979
4700-Grants-in-Aid	\$ 205,635	\$ 118,627	\$ 121,627	\$ 101,580	\$ 101,580	\$ 101,580
4901-Donated Commodities	\$ 138,807	\$ 170,356	\$ 125,000	\$ 120,901	\$ 120,901	\$ 120,901
Federal Total	\$ 5,699,533	\$ 8,249,302	\$ 13,501,718	\$ 12,896,344	\$ 12,896,344	\$ 12,896,344
Interfund Transfers						
5200-Transfers of Funds	\$ 1,780,000	\$ 1,820,997	\$ 1,834,000	\$ 1,784,000	\$ 1,784,000	\$ 1,784,000
Transfers Total	\$ 1,780,000	\$ 1,820,997	\$ 1,834,000	\$ 1,784,000	\$ 1,784,000	\$ 1,784,000
Sale of Fixed Assets						
5300-Sale of Fixed Assets	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -
Sales Total	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 3,769,947	\$ 4,579,543	\$ 4,902,966	\$ 6,000,972	\$ 6,000,972	\$ 6,000,972
BFB Total	\$ 3,769,947	\$ 4,579,543	\$ 4,902,966	\$ 6,000,972	\$ 6,000,972	\$ 6,000,972
TOTAL RESOURCES	\$ 14,114,062	\$ 21,337,796	\$ 27,542,668	\$ 26,689,148	\$ 26,689,148	\$ 26,902,844

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

SPECIAL REVENUE FUNDS

REQUIREMENT REPORT (by Function):	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
Requirements by Function						
1111-Elementary Programs	\$ 1,172,294	\$ 2,197,875	\$ 2,693,858	\$ 2,693,063	\$ 2,693,063	\$ 2,693,063
1113-Elementary Extra-Curricular	\$ 16,581	\$ 33,446	\$ 97,750	\$ 64,006	\$ 64,006	\$ 64,006
1121-Middle School Programs	\$ 540,214	\$ 742,592	\$ 512,446	\$ 539,218	\$ 539,218	\$ 539,218
1122-Middle School Extra-Curricular	\$ 28,185	\$ 90,085	\$ 131,819	\$ 130,887	\$ 130,887	\$ 130,887
1131-High School Programs	\$ 558,842	\$ 1,264,560	\$ 867,735	\$ 594,414	\$ 594,414	\$ 594,414
1132-High School Extra-Curricular	\$ 611,221	\$ 918,462	\$ 1,092,450	\$ 1,126,918	\$ 1,126,918	\$ 1,126,918
1140-Pre-kindergarten Programs	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
1210-Programs for the Talented and Gifted	\$ -	\$ 1,781	\$ -	\$ -	\$ -	\$ -
1220-Restrictive Programs - Special Education	\$ -	\$ 51,569	\$ -	\$ 2,882	\$ 2,882	\$ 2,882
1250-Less Restrictive Programs - Special Educ.	\$ 843,054	\$ 840,629	\$ 822,202	\$ 702,767	\$ 702,767	\$ 702,767
1272-Title I-A	\$ 1,073,137	\$ 1,205,916	\$ 1,511,631	\$ 1,354,076	\$ 1,354,076	\$ 1,354,076
1280-Alternative Education	\$ 251,500	\$ 270,729	\$ 257,454	\$ 723,522	\$ 723,522	\$ 723,522
1288-Charter Schools	\$ 166,280	\$ 321,305	\$ 565,511	\$ -	\$ -	\$ 213,696
1291-English Second Language Programs	\$ 45,612	\$ 141,022	\$ 150,582	\$ 303,834	\$ 303,834	\$ 303,834
1400-Summer School Programs	\$ 20,955	\$ 893,561	\$ 785,672	\$ 100,000	\$ 100,000	\$ 100,000
2110-Attendance and Social Work Services	\$ 165,218	\$ 274,976	\$ 422,368	\$ 472,636	\$ 472,636	\$ 472,636
2114-Student Accounting Services	\$ -	\$ 4,162	\$ -	\$ -	\$ -	\$ -
2115-Student Safety	\$ -	\$ 25,054	\$ -	\$ -	\$ -	\$ -
2120-Guidance Services	\$ 100,925	\$ 173,261	\$ 261,650	\$ 1,327,088	\$ 1,327,088	\$ 1,327,088
2126-Placement Services	\$ 63,518	\$ 56,475	\$ 82,951	\$ 49,752	\$ 49,752	\$ 49,752
2130-Health Services	\$ -	\$ 56,110	\$ 12,738	\$ 6,080	\$ 6,080	\$ 6,080
2132-Medical Services	\$ 5,727	\$ -	\$ -	\$ -	\$ -	\$ -
2135-Other Health Services	\$ 57	\$ 4,162	\$ -	\$ -	\$ -	\$ -
2143-Psychological Counseling Services	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -
2144-Psychotherapy Services	\$ 170,420	\$ 276,255	\$ 192,383	\$ 210,856	\$ 210,856	\$ 210,856
2150-Speech Path and Audiology Services	\$ -	\$ 18,925	\$ -	\$ -	\$ -	\$ -
2190-Service Direction, Student Support Services	\$ 147,725	\$ 160,818	\$ 167,092	\$ 171,498	\$ 171,498	\$ 171,498
2210-Improvement of Instruction Services	\$ 394,843	\$ 386,994	\$ 370,459	\$ 278,722	\$ 278,722	\$ 278,722
2220-Educational Media Services	\$ 27,540	\$ 13,246	\$ 10,000	\$ 628	\$ 628	\$ 628
2222-Library/Media Center	\$ -	\$ 7,983	\$ -	\$ -	\$ -	\$ -
2230-Assessment and Testing	\$ 12,532	\$ 9,830	\$ -	\$ -	\$ -	\$ -
2240-Instructional Staff Development	\$ 85,847	\$ 111,420	\$ 109,716	\$ 114,969	\$ 114,969	\$ 114,969
2320-Executive Administration Services	\$ -	\$ 580	\$ 1,657	\$ 1,300	\$ 1,300	\$ 1,300
2321-Office of the Superintendent Services	\$ -	\$ 17,834	\$ 20,903	\$ -	\$ -	\$ -
2410-Office of the Principal Services	\$ 148	\$ 886,821	\$ 964,670	\$ 994,409	\$ 994,409	\$ 994,409
2520-Fiscal Services	\$ 122,800	\$ 408,386	\$ 543,630	\$ 10,000	\$ 10,000	\$ 10,000
2540-Operation and Maintenance of Plant	\$ 209,469	\$ -	\$ 110,000	\$ -	\$ -	\$ -
2542-Care & Upkeep of Buildings Services	\$ 5,530	\$ 37,538	\$ 1,475	\$ -	\$ -	\$ -
2544-Maintenance	\$ 8,820	\$ 31,381	\$ 2,044	\$ 8,483	\$ 8,483	\$ 8,483
2548-Land Lab	\$ 206	\$ -	\$ -	\$ -	\$ -	\$ -
2550-Student Transportation Services	\$ 337,008	\$ 248,428	\$ 407,100	\$ 387,636	\$ 387,636	\$ 387,636
2572-Purchasing Services	\$ -	\$ 16,383	\$ 40,000	\$ 120,000	\$ 120,000	\$ 120,000
2620-Planning Research, Development, ...	\$ 25,040	\$ 1,371	\$ 19,109	\$ -	\$ -	\$ -
2640-Staff Services	\$ -	\$ 1,224	\$ -	\$ -	\$ -	\$ -
2642-Recruitment & Placement Services	\$ -	\$ 5,601	\$ 1,297,950	\$ 100	\$ 100	\$ 100
2645-Staff Health Services	\$ 17,106	\$ 51,604	\$ 39,000	\$ 10,000	\$ 10,000	\$ 10,000
2660-Technology Services	\$ 233,362	\$ 471,889	\$ 405,155	\$ 179,379	\$ 179,379	\$ 179,379
2669-Other Technology Services	\$ 1,528	\$ 40,973	\$ -	\$ -	\$ -	\$ -
2680-Interpretation and Translation Services	\$ 76,408	\$ 68,259	\$ 64,822	\$ 64,786	\$ 64,786	\$ 64,786
2700-Supplemental Retirement Program	\$ -	\$ -	\$ 186,103	\$ 158,415	\$ 158,415	\$ 158,415
3100-Food Services	\$ 1,355,533	\$ 2,065,970	\$ 2,197,607	\$ 3,415,677	\$ 3,415,677	\$ 3,415,677
3102-Summer Food Service	\$ 405,398	\$ 99,224	\$ 98,690	\$ 27,700	\$ 27,700	\$ 27,700
3103-CACFP Fiscal Accountability	\$ -	\$ 3,521	\$ -	\$ 1,700	\$ 1,700	\$ 1,700
3120-Food Preparation & Dispensing Services	\$ 30,489	\$ -	\$ -	\$ -	\$ -	\$ -
3130-Food Delivery Services	\$ 51,873	\$ 10,721	\$ 25,852	\$ -	\$ -	\$ -
3300-Direction of Community Services	\$ 37,308	\$ 22,078	\$ 12,670	\$ 42,000	\$ 42,000	\$ 42,000
4150-Building Acquisition, Construction,	\$ 314,216	\$ 231,423	\$ 5,400,000	\$ 7,167,000	\$ 7,167,000	\$ 7,167,000
5200-Transfers of Funds	\$ -	\$ 300,000	\$ 125,000	\$ -	\$ -	\$ -
7000-Unappropriated Ending Fund Balance	\$ 4,579,544	\$ 5,763,387	\$ 4,480,765	\$ 3,082,748	\$ 3,082,748	\$ 3,082,748
TOTAL REQUIREMENTS	\$ 14,114,062	\$ 21,337,796	\$ 27,542,668	\$ 26,689,148	\$ 26,689,148	\$ 26,902,844

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

SPECIAL REVENUE FUNDS

REQUIREMENT REPORT (by Object):	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
Salaries						
111-Licensed Salaries	\$ 1,375,517	\$ 2,104,127	\$ 2,567,735	\$ 2,802,210	\$ 2,802,210	\$ 2,802,210
112-Classified Salaries	\$ 1,548,863	\$ 2,149,660	\$ 2,242,943	\$ 3,232,398	\$ 3,232,398	\$ 3,232,398
113-Administrators	\$ 117,132	\$ 160,105	\$ 163,523	\$ 113,373	\$ 113,373	\$ 113,373
114-Managerial-Classified	\$ 89,625	\$ 90,997	\$ 92,817	\$ 99,314	\$ 99,314	\$ 99,314
116-Supplemental Retirement Stipends	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
121-Substitutes - Licensed	\$ -	\$ -	\$ 295	\$ -	\$ -	\$ -
122-Substitutes-Classified	\$ -	\$ 493	\$ 493	\$ -	\$ -	\$ -
123-Temporary-Licensed	\$ 28,179	\$ 1,440	\$ -	\$ 1,080	\$ 1,080	\$ 1,080
124-Temporary-Classified	\$ 21,757	\$ 54,430	\$ 14,125	\$ 703	\$ 703	\$ 703
125-Temporary-Administration (At-Will)	\$ -	\$ 28,800	\$ 28,800	\$ 31,200	\$ 31,200	\$ 31,200
127-Student Helper Salaries	\$ 417	\$ 5,541	\$ 30,528	\$ 7,500	\$ 7,500	\$ 7,500
131-Extra Duty - Licensed	\$ 71,310	\$ 102,444	\$ 113,177	\$ 72,577	\$ 72,577	\$ 72,577
132-Comp Time	\$ 3,307	\$ 15,145	\$ -	\$ -	\$ -	\$ -
133-Extra Duty Classified	\$ 42,612	\$ 87,329	\$ 82,138	\$ 10,662	\$ 10,662	\$ 10,662
135-Vacation Payoff	\$ -	\$ -	\$ 46,829	\$ -	\$ -	\$ -
137-Student Teacher	\$ -	\$ 350	\$ -	\$ -	\$ -	\$ -
139-Game & Miscellaneous	\$ 4,175	\$ 6,450	\$ 2,985	\$ 3,379	\$ 3,379	\$ 3,379
143-Stipend - Cell Phone	\$ 600	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480
145-Stipend - Admin Travel	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
150-Stipend - Coaching/Athletics	\$ 194,623	\$ 235,908	\$ 228,567	\$ 227,617	\$ 227,617	\$ 227,617
151-Stipend - Club Advisor/Activities	\$ 24,800	\$ 33,525	\$ 4,500	\$ 29,000	\$ 29,000	\$ 29,000
152-Stipend - Summer School	\$ 5,131	\$ 432,285	\$ 508,180	\$ 125,000	\$ 125,000	\$ 125,000
154-Stipend - Admin	\$ 10,652	\$ 35,500	\$ 40,500	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ 115,313	\$ 341,170	\$ 483,297	\$ 80,658	\$ 80,658	\$ 80,658
156-Stipend - Classified	\$ 52,969	\$ 321,900	\$ 436,500	\$ 9,000	\$ 9,000	\$ 9,000
Salaries Total	\$ 3,706,983	\$ 6,209,580	\$ 7,189,913	\$ 6,967,650	\$ 6,967,650	\$ 6,967,650
Benefits						
210-PERS	\$ 1,165,425	\$ 1,662,166	\$ 2,137,609	\$ 2,073,333	\$ 2,073,333	\$ 2,073,333
220-Social Security Administration	\$ 267,162	\$ 456,538	\$ 515,662	\$ 511,031	\$ 511,031	\$ 511,031
231-Worker's Compensation	\$ 26,652	\$ 35,831	\$ 37,580	\$ 68,178	\$ 68,178	\$ 68,178
235-OR Paid Leave	\$ -	\$ -	\$ 17,067	\$ 26,188	\$ 26,188	\$ 26,188
241-Administrator Insurance	\$ 23,022	\$ 17,829	\$ 16,703	\$ 27,122	\$ 27,122	\$ 27,122
242-Licensed Insurance	\$ 278,650	\$ 456,598	\$ 562,786	\$ 540,010	\$ 540,010	\$ 540,010
243-Classified Insurance	\$ 681,317	\$ 1,037,118	\$ 1,081,759	\$ 1,696,260	\$ 1,696,260	\$ 1,696,260
245-Retiree Insurance	\$ -	\$ -	\$ 34,000	\$ 30,000	\$ 30,000	\$ 30,000
Benefits Total	\$ 2,442,227	\$ 3,666,080	\$ 4,403,167	\$ 4,972,124	\$ 4,972,124	\$ 4,972,124
Purchased Services						
310-Instructional - Professional/Technical	\$ 10,900	\$ 109,438	\$ -	\$ -	\$ -	\$ -
311-Instruction Services	\$ 154,164	\$ 104,861	\$ 60,325	\$ 105,000	\$ 105,000	\$ 105,000
312-Instructional Programs Improvement	\$ 80,927	\$ -	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000
316-Data Processing Services	\$ 14,467	\$ 19,662	\$ -	\$ -	\$ -	\$ -
319-Other Instructional - Professional/Technical	\$ -	\$ 43,449	\$ -	\$ -	\$ -	\$ -
321-Cleaning Service	\$ -	\$ 412	\$ 3,250	\$ 750	\$ 750	\$ 750
322-Repairs & Maintenance Services	\$ 727	\$ 5,394	\$ 92,124	\$ 27,500	\$ 27,500	\$ 27,500
324-Rentals	\$ 10,996	\$ 45,835	\$ 33,000	\$ 25,000	\$ 25,000	\$ 25,000
329-Other Property Services	\$ 3,500	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
331-Reimbursable Student Transportation	\$ -	\$ 871	\$ -	\$ 800	\$ 800	\$ 800
332-Non-reimbursable Student Transportation	\$ 28,736	\$ 60,241	\$ 84,933	\$ 82,600	\$ 82,600	\$ 82,600
340-Travel	\$ 51,089	\$ 237,967	\$ 310,317	\$ 388,305	\$ 388,305	\$ 388,305
351-Telephone	\$ 560	\$ 3,750	\$ -	\$ -	\$ -	\$ -
353-Postage	\$ 599	\$ 894	\$ 500	\$ 2,000	\$ 2,000	\$ 2,000
354-Advertising	\$ -	\$ 74	\$ 500	\$ 250	\$ 250	\$ 250
355-Printing & Binding	\$ (1,783)	\$ 754	\$ 55,000	\$ 750	\$ 750	\$ 750
360-Charter School Payments	\$ 74,004	\$ 112,334	\$ 200,000	\$ -	\$ -	\$ 213,696
374-Other Tuition	\$ 45,156	\$ 12,300	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
380-Non-Instructional - Professional/Technical	\$ 1,473	\$ -	\$ -	\$ -	\$ -	\$ -
382-Legal Services	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -
386-Data Processing Services	\$ 5,673	\$ 5,547	\$ -	\$ -	\$ -	\$ -
389-Other Non-Instructional Services	\$ 57,893	\$ 122,255	\$ 76,926	\$ 118,500	\$ 118,500	\$ 118,500
390-Other General Professional Services	\$ -	\$ 161,667	\$ 75,000	\$ -	\$ -	\$ -
391-Physical Exams, Drivers	\$ 125	\$ -	\$ 25,000	\$ 200	\$ 200	\$ 200
392-Drug Tests, Drivers	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -
393-Child Care Services	\$ -	\$ 90,420	\$ -	\$ 1,490	\$ 1,490	\$ 1,490
395-Classified Subs	\$ 16,426	\$ 29,660	\$ 62,300	\$ 35,000	\$ 35,000	\$ 35,000
399-Licensed Subs	\$ 16,306	\$ 24,197	\$ 12,670	\$ 10,000	\$ 10,000	\$ 10,000
Purchased Services Total	\$ 572,232	\$ 1,191,980	\$ 1,191,845	\$ 918,145	\$ 918,145	\$ 1,131,842

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

SPECIAL REVENUE FUNDS

REQUIREMENT REPORT (by Object):	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
Supplies & Materials						
406-Gas, Oil, Lube	\$ 1,034	\$ 1,647	\$ 364	\$ 4,200	\$ 4,200	\$ 4,200
410-Consumable Supplies & Materials	\$ 424,997	\$ 677,931	\$ 1,324,210	\$ 975,975	\$ 975,975	\$ 975,975
411-Donated Commodities	\$ 138,807	\$ 170,356	\$ -	\$ 120,901	\$ 120,901	\$ 120,901
413-Vehicle Repair Parts	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
420-Textbooks	\$ 225,793	\$ 825,876	\$ 605,000	\$ 325,000	\$ 325,000	\$ 325,000
430-Library Books	\$ 17,979	\$ 11,007	\$ 18,250	\$ 1,000	\$ 1,000	\$ 1,000
440-Periodicals	\$ 175	\$ 889	\$ -	\$ -	\$ -	\$ -
450-Food	\$ 391,905	\$ 540,409	\$ 788,152	\$ 861,500	\$ 861,500	\$ 861,500
450-Non-Consumable Items	\$ 48,453	\$ 69,736	\$ 191,000	\$ 150,000	\$ 150,000	\$ 150,000
470-Computer Software	\$ 160,652	\$ 211,752	\$ 26,778	\$ 80,022	\$ 80,022	\$ 80,022
480-Computer Hardware	\$ 224,356	\$ 417,358	\$ 222,000	\$ 170,000	\$ 170,000	\$ 170,000
Supplies & Materials Total	\$ 1,634,151	\$ 2,926,961	\$ 3,175,754	\$ 2,691,098	\$ 2,691,098	\$ 2,691,098
Capital Outlay						
520-Buildings Acquisition	\$ 212,217	\$ 77,685	\$ 4,600,000	\$ 7,217,000	\$ 7,217,000	\$ 7,217,000
530-Improvements Other than Buildings	\$ 310,227	\$ 170,724	\$ -	\$ -	\$ -	\$ -
540-Depreciable Equipment	\$ 42,956	\$ -	\$ 20,000	\$ -	\$ -	\$ -
541-Initial and Additional Equipment	\$ 30,953	\$ 89,063	\$ 850,000	\$ 100,000	\$ 100,000	\$ 100,000
542-Replacement Equipment	\$ -	\$ 46,912	\$ -	\$ 425,000	\$ 425,000	\$ 425,000
550-Depreciable Technology	\$ -	\$ 54,842	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000
564-Bus & Capital Bus Improvements	\$ 296,833	\$ 137,201	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Capital Outlay Total	\$ 893,187	\$ 576,427	\$ 5,970,000	\$ 8,192,000	\$ 8,192,000	\$ 8,192,000
Other Objects						
640-Dues & Fees	\$ 67,432	\$ 97,487	\$ 108,500	\$ 70,500	\$ 70,500	\$ 70,500
650-Insurance & Judgements	\$ -	\$ 3,445	\$ -	\$ 3,200	\$ 3,200	\$ 3,200
653-Property Insurance Premiums	\$ 3,231	\$ -	\$ -	\$ -	\$ -	\$ -
670-Taxes & Licenses	\$ 3,229	\$ 17,504	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
690-Grant Indirect Charges	\$ 119,571	\$ 375,974	\$ 532,213	\$ -	\$ -	\$ -
691-Charter School Flow Through	\$ 92,276	\$ 208,971	\$ 365,511	\$ -	\$ -	\$ -
692-Grant Matching	\$ -	\$ -	\$ -	\$ (218,317)	\$ (218,317)	\$ (218,317)
Other Objects Total	\$ 285,738	\$ 703,381	\$ 1,006,224	\$ (134,617)	\$ (134,617)	\$ (134,617)
Transfers						
730-Transfer to Debt Service Fund	\$ -	\$ 300,000	\$ 125,000	\$ -	\$ -	\$ -
Transfers Total	\$ -	\$ 300,000	\$ 125,000	\$ -	\$ -	\$ -
Contingency						
820-Unappropriated Ending Fund Balance	\$ 4,579,544	\$ 5,763,387	\$ 4,480,765	\$ 3,082,748	\$ 3,082,748	\$ 3,082,748
Contingency Total	\$ 4,579,544	\$ 5,763,387	\$ 4,480,765	\$ 3,082,748	\$ 3,082,748	\$ 3,082,748
TOTAL REQUIREMENTS	\$ 14,114,062	\$ 21,337,796	\$ 27,542,668	\$ 26,689,148	\$ 26,689,148	\$ 26,902,844

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 205-SB1149 FUND						
Revenue from Local Sources						
1990-Miscellaneous	\$ 84,995	\$ 89,020	\$ 75,000	\$ 90,000	\$ 90,000	\$ 90,000
Local Total	\$ 84,995	\$ 89,020	\$ 75,000	\$ 90,000	\$ 90,000	\$ 90,000
Revenue from State Sources						
3299-Other Restricted Grants-in-Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 258,946	\$ 343,941	\$ 132,000	\$ 270,000	\$ 270,000	\$ 270,000
BFB Total	\$ 258,946	\$ 343,941	\$ 132,000	\$ 270,000	\$ 270,000	\$ 270,000
FUND 205-TOTAL RESOURCES	\$ 343,941	\$ 432,961	\$ 207,000	\$ 360,000	\$ 360,000	\$ 360,000

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 205-SB1149 FUND						
5200-Transfer of Funds						
730-Transfer to Debt Service Fund	\$ -	\$ 300,000	\$ 125,000	\$ -	\$ -	\$ -
5200 Total	\$ -	\$ 300,000	\$ 125,000	\$ -	\$ -	\$ -
6110-Operating Contingency						
810-Planned Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6110 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 343,941	\$ 132,961	\$ 82,000	\$ 360,000	\$ 360,000	\$ 360,000
7000 Total	\$ 343,941	\$ 132,961	\$ 82,000	\$ 360,000	\$ 360,000	\$ 360,000
FUND 205-TOTAL REQUIREMENTS	\$ 343,941	\$ 432,961	\$ 207,000	\$ 360,000	\$ 360,000	\$ 360,000

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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	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	\$ 18,650	\$ 18,650	\$ 18,650	\$ 18,650	\$ 18,650
5400 Total	\$ 18,650					
FUND 212-TOTAL RESOURCES	\$ 18,650					

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 212-ACADEMIC ACHIEVEMENT SUPPORT FUND						
1122-Middle School Extra-Curricular						
340-Travel	\$ -	\$ -	\$ 18,650	\$ 18,650	\$ 18,650	\$ 18,650
1122 Total	\$ -	\$ -	\$ 18,650	\$ 18,650	\$ 18,650	\$ 18,650
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 18,650	\$ 18,650	\$ -	\$ -	\$ -	\$ -
7000 Total	\$ 18,650	\$ 18,650	\$ -	\$ -	\$ -	\$ -
FUND 212-TOTAL REQUIREMENTS	\$ 18,650					

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 230-BUS REPLACEMENT FUND						
Revenue from Local Sources						
1990-Miscellaneous Revenue	\$ 19,193	\$ 3,946	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Local Total	\$ 19,193	\$ 3,946	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Revenue From Intermediate Sources						
2200-Restricted Revenue	\$ 83,778	\$ -	\$ 45,000	\$ -	\$ -	\$ -
Intermediate Total	\$ 83,778	\$ -	\$ 45,000	\$ -	\$ -	\$ -
Interfund Transfers						
5200-Transfers of Funds	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Transfers Total	\$ 225,000					
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 2,435	\$ 33,574	\$ 45,000	\$ 85,000	\$ 85,000	\$ 85,000
BFB Total	\$ 2,435	\$ 33,574	\$ 45,000	\$ 85,000	\$ 85,000	\$ 85,000
FUND 230-TOTAL RESOURCES	\$ 330,407	\$ 262,519	\$ 315,000	\$ 315,000	\$ 315,000	\$ 315,000

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 230-BUS REPLACEMENT FUND						
2550-Student Transportation Services						
564-Bus & Capital Bus Improvements	\$ 296,833	\$ 137,201	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
2550 Total	\$ 296,833	\$ 137,201	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 33,574	\$ 125,318	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
7000 Total	\$ 33,574	\$ 125,318	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
FUND 230-TOTAL REQUIREMENTS	\$ 330,407	\$ 262,519	\$ 315,000	\$ 315,000	\$ 315,000	\$ 315,000

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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 232-CLASSROOM FURNITURE FUND						
Revenue from Local Sources						
5300-Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers						
5200-Transfers of Funds	\$ 10,000	\$ 35,000	\$ 35,000	\$ 60,000	\$ 60,000	\$ 60,000
Transfers Total	\$ 10,000	\$ 35,000	\$ 35,000	\$ 60,000	\$ 60,000	\$ 60,000
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 14,817	\$ 24,817	\$ 45,000	\$ 80,000	\$ 80,000	\$ 80,000
BFB Total	\$ 14,817	\$ 24,817	\$ 45,000	\$ 80,000	\$ 80,000	\$ 80,000
FUND 232-TOTAL RESOURCES	\$ 24,817	\$ 59,817	\$ 80,000	\$ 140,000	\$ 140,000	\$ 140,000

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 232-CLASSROOM FURNITURE FUND						
2572-Purchasing Services						
460-Non-Consumable Items	\$ -	\$ 9,763	\$ 40,000	\$ 120,000	\$ 120,000	\$ 120,000
2572 Total	\$ -	\$ 9,763	\$ 40,000	\$ 120,000	\$ 120,000	\$ 120,000
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 24,817	\$ 50,053	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000
7000Total	\$ 24,817	\$ 50,053	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000
FUND 232-TOTAL REQUIREMENTS	\$ 24,817	\$ 59,817	\$ 80,000	\$ 140,000	\$ 140,000	\$ 140,000

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

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	\$ 946,374	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Total	\$ 946,374	\$ -	\$ -	\$ -	\$ -	\$ -
FUND 234-TOTAL RESOURCES	\$ 946,374	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ -	\$ -	\$ -	\$ -	\$ -
112-Licensed Salary	\$ 42,620	\$ -	\$ -	\$ -	\$ -	\$ -
132-Comp Time	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 54,271	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 13,295	\$ -	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 720	\$ -	\$ -	\$ -	\$ -	\$ -
242-Licensed Insurance	\$ 28,196	\$ -	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 19,997	\$ -	\$ -	\$ -	\$ -	\$ -
355-Printing and Binding	\$ (1,783)	\$ -	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 10,093	\$ -	\$ -	\$ -	\$ -	\$ -
430-Library Books	\$ 221	\$ -	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 10,992	\$ -	\$ -	\$ -	\$ -	\$ -
1111 Total	\$ 321,046	\$ -	\$ -	\$ -	\$ -	\$ -
1121-Middle School Programs						
111-Licensed Salaries	\$ 52,787	\$ -	\$ -	\$ -	\$ -	\$ -
112-Licensed Salary	\$ 18,778	\$ -	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ 613	\$ -	\$ -	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ 6,750	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 20,406	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 5,737	\$ -	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 413	\$ -	\$ -	\$ -	\$ -	\$ -
242-Licensed Insurance	\$ 15,524	\$ -	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 7,840	\$ -	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 54	\$ -	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 7,688	\$ -	\$ -	\$ -	\$ -	\$ -
1122 Total	\$ 136,590	\$ -	\$ -	\$ -	\$ -	\$ -
1131-High School Programs						
420-Textbooks	\$ 3,579	\$ -	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 6,816	\$ -	\$ -	\$ -	\$ -	\$ -
1131 Total	\$ 10,394	\$ -	\$ -	\$ -	\$ -	\$ -
1288-Charter Schools						
691-Charter School Flow through	\$ 41,357	\$ -	\$ -	\$ -	\$ -	\$ -
1288 Total	\$ 41,357	\$ -	\$ -	\$ -	\$ -	\$ -
2120-Guidance Services						
420-Textbooks	\$ 2,648	\$ -	\$ -	\$ -	\$ -	\$ -
2120 Total	\$ 2,648	\$ -	\$ -	\$ -	\$ -	\$ -
2132-Medical Services						
410-Consumable Supplies & Materials	\$ 5,727	\$ -	\$ -	\$ -	\$ -	\$ -
2132 Total	\$ 5,727	\$ -	\$ -	\$ -	\$ -	\$ -

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 234 - Elementary and Secondary School Emergency Relief (ESSER)						
2135-Health Room						
133-Extra Duty - Classified	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -
2135 Total	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -
2210-Improvement of Instruction						
131-Extra Duty - Licensed	\$ 3,155	\$ -	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ 2,833	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 2,002	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 446	\$ -	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -
2210 Total	\$ 8,522	\$ -	\$ -	\$ -	\$ -	\$ -
2240-Instructional Staff Development						
155-Stipend - Licensed	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 4,398	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 999	\$ -	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 1,377	\$ -	\$ -	\$ -	\$ -	\$ -
2240 Total	\$ 20,323	\$ -	\$ -	\$ -	\$ -	\$ -
2410-Office of the Principal						
353-Postage	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ -
2410 Total	\$ 139	\$ -	\$ -	\$ -	\$ -	\$ -
2520-Fiscal Services						
890-Grant Indirect Charges	\$ 41,167	\$ -	\$ -	\$ -	\$ -	\$ -
2520 Total	\$ 41,167	\$ -	\$ -	\$ -	\$ -	\$ -
2540-Operation & Maintenance of Plant						
410-Consumable Supplies & Materials	\$ 12,371	\$ -	\$ -	\$ -	\$ -	\$ -
520-Buildings Acquisition	\$ 175,259	\$ -	\$ -	\$ -	\$ -	\$ -
2540 Total	\$ 187,630	\$ -	\$ -	\$ -	\$ -	\$ -
3100-Food Services						
112-Classified Salaries	\$ 13,077	\$ -	\$ -	\$ -	\$ -	\$ -
124-Temporary - Classified (At-Will Contract)	\$ 931	\$ -	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 2,194	\$ -	\$ -	\$ -	\$ -	\$ -
154-Stipend - Admin	\$ 7,652	\$ -	\$ -	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ 43,507	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 18,733	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 4,919	\$ -	\$ -	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ 1,557	\$ -	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 7,187	\$ -	\$ -	\$ -	\$ -	\$ -
3100 Total	\$ 99,756	\$ -	\$ -	\$ -	\$ -	\$ -
3120-Food Preparation and Dispensing						
460-Non-Consumable Items	\$ 2,928	\$ -	\$ -	\$ -	\$ -	\$ -
541-Initial and Additional Equipment Purchase	\$ 27,541	\$ -	\$ -	\$ -	\$ -	\$ -
3120 Total	\$ 30,469	\$ -	\$ -	\$ -	\$ -	\$ -
3130-Food Delivery Services						
460-Non-Consumable Items	\$ 7,534	\$ -	\$ -	\$ -	\$ -	\$ -
540-Depreciable Equipment	\$ 33,792	\$ -	\$ -	\$ -	\$ -	\$ -
3130 Total	\$ 41,325	\$ -	\$ -	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ (777)	\$ -	\$ -	\$ -	\$ -	\$ -
7000 Total	\$ (777)	\$ -	\$ -	\$ -	\$ -	\$ -
FUND 234-TOTAL REQUIREMENTS	\$ 946,374	\$ -	\$ -	\$ -	\$ -	\$ -

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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 240-TEXTBOOK ADOPTION FUND						
Revenue from Local Sources						
1990-Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers						
5200-Transfers of Funds	\$ 200,000	\$ 350,000	\$ 550,000	\$ 350,000	\$ 350,000	\$ 350,000
Transfers Total	\$ 200,000	\$ 350,000	\$ 550,000	\$ 350,000	\$ 350,000	\$ 350,000
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 555,035	\$ 554,249	\$ 61,000	\$ 5,000	\$ 5,000	\$ 5,000
BFB Total	\$ 555,035	\$ 554,249	\$ 61,000	\$ 5,000	\$ 5,000	\$ 5,000
FUND 240-TOTAL RESOURCES	\$ 755,035	\$ 904,249	\$ 611,000	\$ 355,000	\$ 355,000	\$ 355,000

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 240-TEXTBOOK ADOPTION FUND						
1111-Elementary Programs						
420-Textbooks	\$ 540	\$ 149,791	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000
470-Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1111 Total	\$ 540	\$ 149,791	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000
1121-Middle School Programs						
420-Textbooks	\$ 167,229	\$ 149,014	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000
480-Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1121 Total	\$ 167,229	\$ 149,014	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000
1131-High School Programs						
420-Textbooks	\$ 21,217	\$ 467,409	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000
470-Computer Software	\$ 11,800	\$ 1,086	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1131 Total	\$ 33,017	\$ 468,494	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000
1291-English 2nd Language Programs						
420-Textbooks	\$ -	\$ 310	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1291 Total	\$ -	\$ 310	\$ -	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 554,249	\$ 136,639	\$ 11,000	\$ 30,000	\$ 30,000	\$ 30,000
7000 Total	\$ 554,249	\$ 136,639	\$ 11,000	\$ 30,000	\$ 30,000	\$ 30,000
FUND 240-TOTAL REQUIREMENTS	\$ 755,035	\$ 904,249	\$ 611,000	\$ 355,000	\$ 355,000	\$ 355,000

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 251-STUDENT ACHIEVEMENT FUND						
Revenue from State Sources						
3299-Other Restricted Grants-In-Aid	\$ 1,079,044	\$ 3,140,511	\$ 3,272,517	\$ 3,119,034	\$ 3,119,034	\$ 3,332,730
State Total	\$ 1,079,044	\$ 3,140,511	\$ 3,272,517	\$ 3,119,034	\$ 3,119,034	\$ 3,332,730
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ -	\$ 150,120	\$ 500,000	\$ -	\$ -	\$ -
BFB Total	\$ -	\$ 150,120	\$ 500,000	\$ -	\$ -	\$ -
FUND 251-TOTAL RESOURCES	\$ 1,079,044	\$ 3,290,631	\$ 3,772,517	\$ 3,119,034	\$ 3,119,034	\$ 3,332,730

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 251-STUDENT ACHIEVEMENT FUND						
1111-Elementary Programs						
111-Licensed Salaries	\$ -	\$ 22,541	\$ 60,077	\$ 75,946	\$ 75,946	\$ 75,946
112-Classified Salaries	\$ 261,621	\$ 611,555	\$ 662,042	\$ 724,114	\$ 724,114	\$ 724,114
131-Extra Duty - Licensed	\$ -	\$ -	\$ -	\$ 1,665	\$ 1,665	\$ 1,665
132-Comp Time	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 490	\$ 515	\$ 302	\$ 990	\$ 990	\$ 990
155-Stipend - Licensed	\$ -	\$ 5,500	\$ 5,500	\$ 7,730	\$ 7,730	\$ 7,730
210-PERS	\$ 58,730	\$ 131,944	\$ 217,823	\$ 253,521	\$ 253,521	\$ 253,521
220-Social Security Administration	\$ 19,090	\$ 45,616	\$ 55,687	\$ 61,982	\$ 61,982	\$ 61,982
231-Workers Compensation	\$ 1,071	\$ 2,422	\$ 3,309	\$ 5,690	\$ 5,690	\$ 5,690
235-OR Paid Leave	\$ -	\$ -	\$ 1,948	\$ 3,241	\$ 3,241	\$ 3,241
242-Licensed Insurance	\$ -	\$ 4,317	\$ 16,080	\$ 14,211	\$ 14,211	\$ 14,211
243-Classified Insurance	\$ 118,240	\$ 312,982	\$ 337,213	\$ 453,833	\$ 453,833	\$ 453,833
311-Instruction Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
395-Classified Subs	\$ 4,520	\$ 12,597	\$ -	\$ -	\$ -	\$ -
399-Licensed Subs	\$ -	\$ 972	\$ -	\$ -	\$ -	\$ -
1111 Total	\$ 463,763	\$ 1,152,211	\$ 1,359,981	\$ 1,602,922	\$ 1,602,922	\$ 1,602,922
1121-Middle/JH School Programs						
111-Licensed Salaries	\$ -	\$ 51,631	\$ 54,206	\$ 24,063	\$ 24,063	\$ 24,063
131-Extra Duty - Licensed	\$ -	\$ 53	\$ -	\$ 1,702	\$ 1,702	\$ 1,702
210-PERS	\$ -	\$ 7,609	\$ 16,110	\$ 7,996	\$ 7,996	\$ 7,996
220-Social Security Administration	\$ -	\$ 3,953	\$ 4,147	\$ 1,971	\$ 1,971	\$ 1,971
231-Workers Compensation	\$ -	\$ 177	\$ 185	\$ 155	\$ 155	\$ 155
235-OR Paid Leave	\$ -	\$ -	\$ 143	\$ 103	\$ 103	\$ 103
242-Licensed Insurance	\$ -	\$ 8,272	\$ 9,036	\$ 7,105	\$ 7,105	\$ 7,105
410-Consumable Supplies	\$ -	\$ 23,764	\$ 50,000	\$ -	\$ -	\$ -
520-Building Acquisition	\$ -	\$ 6,032	\$ -	\$ -	\$ -	\$ -
1121 Total	\$ -	\$ 101,491	\$ 133,826	\$ 43,095	\$ 43,095	\$ 43,095
1131-High School Programs						
112-Classified Salaries	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ -	\$ 446	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ -	\$ 115	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -
235-OR Paid Leave	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
1131 Total	\$ -	\$ -	\$ 2,070	\$ -	\$ -	\$ -
1288-Charter Schools						
360-Charter School Payments	\$ 74,004	\$ 147,021	\$ 200,000	\$ -	\$ -	\$ 213,696
1288 Total	\$ 74,004	\$ 147,021	\$ 200,000	\$ -	\$ -	\$ 213,696

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 251-STUDENT ACHIEVEMENT FUND						
1291-English Second Language Prog Total						
111-Licensed Salaries	\$ -	\$ 57,189	\$ 59,859	\$ 65,683	\$ 65,683	\$ 65,683
112-Classified Salaries	\$ 21,653	\$ 23,355	\$ 24,644	\$ 26,337	\$ 26,337	\$ 26,337
132-Comp Time	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 316	\$ -	\$ -	\$ 150	\$ 150	\$ 150
210-PERS	\$ 7,157	\$ 16,856	\$ 25,114	\$ 28,600	\$ 28,600	\$ 28,600
220-Social Security Administration	\$ 1,464	\$ 5,956	\$ 6,465	\$ 7,051	\$ 7,051	\$ 7,051
231-Workers Compensation	\$ 88	\$ 281	\$ 293	\$ 553	\$ 553	\$ 553
235-OR Paid Leave	\$ -	\$ -	\$ 225	\$ 369	\$ 369	\$ 369
242-Licensed Insurance	\$ -	\$ 15,286	\$ 17,891	\$ 14,211	\$ 14,211	\$ 14,211
243-Classified Insurance	\$ 14,110	\$ 15,311	\$ 16,091	\$ 14,209	\$ 14,209	\$ 14,209
1291 Total	\$ 44,787	\$ 134,384	\$ 150,582	\$ 157,163	\$ 157,163	\$ 157,163
1400-Summer School Programs						
692-Grant Matching	\$ -	\$ 124,517	\$ 170,624	\$ -	\$ -	\$ -
1400 Total	\$ -	\$ 124,517	\$ 170,624	\$ -	\$ -	\$ -
2110-Attendance and Social Work						
111-Licensed Salaries	\$ -	\$ -	\$ 89,652	\$ 12,193	\$ 12,193	\$ 12,193
112-Classified Salaries	\$ -	\$ 15,760	\$ 16,720	\$ 17,872	\$ 17,872	\$ 17,872
132-Comp Time	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 4,684	\$ 31,614	\$ 9,329	\$ 9,329	\$ 9,329
220-Social Security Administration	\$ -	\$ 362	\$ 8,137	\$ 2,300	\$ 2,300	\$ 2,300
231-Worker's Compensation	\$ -	\$ 59	\$ 357	\$ 180	\$ 180	\$ 180
235-OR Paid Leave	\$ -	\$ -	\$ 278	\$ 120	\$ 120	\$ 120
242-Licensed Insurance	\$ -	\$ -	\$ 16,091	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ -	\$ 16,091	\$ 11	\$ 11	\$ 11
311-Instruction Services	\$ -	\$ 11,411	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 496	\$ -	\$ -	\$ -	\$ -
2110 Total	\$ -	\$ 33,071	\$ 178,940	\$ 42,006	\$ 42,006	\$ 42,006
2120-Guidance Services						
111-Licensed Salaries	\$ -	\$ -	\$ 57,821	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ -	\$ 17,185	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ -	\$ 4,423	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ -	\$ 198	\$ -	\$ -	\$ -
235-OR Paid Leave	\$ -	\$ -	\$ 154	\$ -	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ -	\$ 16,091	\$ -	\$ -	\$ -
2120-Guidance Services Total	\$ -	\$ -	\$ 95,870	\$ -	\$ -	\$ -
2143-Psychological Counseling						
410-Consumable Supplies & Materials	\$ 69	\$ -	\$ -	\$ -	\$ -	\$ -
2143 Total	\$ 69	\$ -				
2144-Psychotherapy Services						
111-Licensed Salaries	\$ 114,582	\$ 172,116	\$ 120,241	\$ 129,638	\$ 129,638	\$ 129,638
131-Extra Duty - Licensed	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -
132-Comp Time	\$ 575	\$ 945	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 28,859	\$ 52,457	\$ 37,095	\$ 41,582	\$ 41,582	\$ 41,582
220-Social Security Administration	\$ 8,513	\$ 12,479	\$ 9,198	\$ 9,917	\$ 9,917	\$ 9,917
231-Workers Compensation	\$ 427	\$ 580	\$ 401	\$ 778	\$ 778	\$ 778
235-OR Paid Leave	\$ -	\$ -	\$ 321	\$ 519	\$ 519	\$ 519
242-Licensed Insurance	\$ 15,964	\$ 33,112	\$ 25,127	\$ 28,422	\$ 28,422	\$ 28,422
470-Computer Software	\$ 1,350	\$ 1,780	\$ -	\$ -	\$ -	\$ -
2144 Total	\$ 170,420	\$ 273,470	\$ 192,383	\$ 210,856	\$ 210,856	\$ 210,856
2210-Improvement of Instruction						
111-Licensed Salaries	\$ -	\$ 58,349	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 12,687	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 4,464	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 193	\$ -	\$ -	\$ -	\$ -
235-OR Paid Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
312-Instructional Programs Improvement Service	\$ 36,764	\$ 15,660	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -
2210 Total	\$ 36,764	\$ 131,353	\$ -	\$ -	\$ -	\$ -

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 251-STUDENT ACHIEVEMENT FUND						
2240-Instructional Staff Development						
131-Extra Duty - Licensed	\$ -	\$ 8,079	\$ 8,079	\$ 2,717	\$ 2,717	\$ 2,717
133-Extra Duty - Classified	\$ -	\$ 3,919	\$ 3,562	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 3,147	\$ 3,459	\$ 843	\$ 843	\$ 843
220-Social Security Administration	\$ -	\$ 900	\$ 890	\$ 208	\$ 208	\$ 208
231-Workers Compensation	\$ -	\$ 44	\$ 42	\$ 16	\$ 16	\$ 16
235-OR Paid Leave	\$ -	\$ -	\$ -	\$ 11	\$ 11	\$ 11
2240 Total	\$ -	\$ 16,089	\$ 16,032	\$ 3,796	\$ 3,796	\$ 3,796
2410-Office of the Principal						
111-Licensed Salaries	\$ -	\$ 476,497	\$ 501,772	\$ 576,912	\$ 576,912	\$ 576,912
131-Extra Duty - Licensed	\$ -	\$ 32,888	\$ 27,588	\$ 49,855	\$ 49,855	\$ 49,855
132-Comp Time	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -
137-Student Teacher	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ -	\$ 580	\$ 580	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 131,164	\$ 159,544	\$ 199,741	\$ 199,741	\$ 199,741
220-Social Security Administration	\$ -	\$ 38,516	\$ 40,540	\$ 47,948	\$ 47,948	\$ 47,948
231-Workers Compensation	\$ -	\$ 1,705	\$ 1,768	\$ 3,761	\$ 3,761	\$ 3,761
235-OR Paid Leave	\$ -	\$ -	\$ 1,405	\$ 2,507	\$ 2,507	\$ 2,507
241-Administrator Insurance	\$ -	\$ 672	\$ -	\$ 113,686	\$ 113,686	\$ 113,686
242-Licensed Insurance	\$ -	\$ 85,241	\$ 88,861	\$ -	\$ -	\$ -
2410 Total	\$ -	\$ 768,163	\$ 822,058	\$ 994,409	\$ 994,409	\$ 994,409
2520-Fiscal Services						
690-Grant Indirect Charges	\$ 53,952	\$ 143,524	\$ 178,330	\$ -	\$ -	\$ -
2520 Total	\$ 53,952	\$ 143,524	\$ 178,330	\$ -	\$ -	\$ -
2620-Planning,Research,Development						
123-Temporary-Licensed	\$ 6,250	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 2,002	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 478	\$ -	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -
235-OR Paid Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2620 Total	\$ 8,756	\$ -	\$ -	\$ -	\$ -	\$ -
2680-Interpretation & Translation						
112-Classified Salaries	\$ 29,474	\$ 30,352	\$ 31,456	\$ 36,208	\$ 36,208	\$ 36,208
124-Temporary-Classified (At-Will)	\$ 15,000	\$ 905	\$ 905	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -
210-PERS	\$ 14,407	\$ 9,235	\$ 10,455	\$ 11,235	\$ 11,235	\$ 11,235
220-Social Security Administration	\$ 3,248	\$ 2,246	\$ 2,705	\$ 2,770	\$ 2,770	\$ 2,770
231-Workers Compensation	\$ 170	\$ 114	\$ 128	\$ 217	\$ 217	\$ 217
235-OR Paid Leave	\$ -	\$ -	\$ 81	\$ 145	\$ 145	\$ 145
243-Classified Insurance	\$ 14,110	\$ 15,211	\$ 16,091	\$ 14,211	\$ 14,211	\$ 14,211
319-Other Instructional, Professional ...	\$ -	\$ 5,987	\$ -	\$ -	\$ -	\$ -
389-Other Non-Instructional, Professional ...	\$ -	\$ 1,842	\$ -	\$ -	\$ -	\$ -
2680 Total	\$ 76,408	\$ 66,194	\$ 64,822	\$ 64,786	\$ 64,786	\$ 64,786
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 150,120	\$ 199,145	\$ 207,000	\$ -	\$ -	\$ -
7000 Total	\$ 150,120	\$ 199,145	\$ 207,000	\$ -	\$ -	\$ -
FUND 251-TOTAL REQUIREMENTS	\$ 1,079,044	\$ 3,290,631	\$ 3,772,517	\$ 3,119,034	\$ 3,119,034	\$ 3,332,730

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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 272-CAPITAL PROJECTS FUND						
Revenue from Local Sources						
1130-CET Construction Excise Tax	\$ 80,732	\$ 446,455	\$ 450,000	\$ 300,000	\$ 300,000	\$ 300,000
1990-Miscellaneous	\$ -	\$ 17,144	\$ 150,000	\$ -	\$ -	\$ -
Local Total	\$ 80,732	\$ 463,598	\$ 600,000	\$ 300,000	\$ 300,000	\$ 300,000
Transfers						
5200-Transfers of Funds	\$ 200,000	\$ 300,000	\$ 50,000	\$ 200,000	\$ 200,000	\$ 200,000
5200 Total	\$ 200,000	\$ 300,000	\$ 50,000	\$ 200,000	\$ 200,000	\$ 200,000
Transfers						
5300-Sale of Fixed Assels	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -
5300 Total	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance						
5400-Beginning Fund Balance	\$ 409,241	\$ 359,728	\$ 890,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
5400 Total	\$ 409,241	\$ 359,728	\$ 890,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
FUND 272-TOTAL RESOURCES	\$ 689,973	\$ 1,136,327	\$ 1,540,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

REQUIREMENTS REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 272-CAPITAL PROJECTS FUND						
2520-Fiscal Services						
670-Taxes and Licenses	\$ 3,229	\$ 17,504	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
2520 Total	\$ 3,229	\$ 17,504	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
2540-Operation and Maint. of Plant Services						
322-Repairs & Maintenance Services	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
389-Other Non-Instructional Professional & Tech	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -
520-Buildings Acquisition	\$ 18,530	\$ -	\$ -	\$ -	\$ -	\$ -
2540-Operation and Maintenance Total	\$ 18,530	\$ -	\$ 110,000	\$ -	\$ -	\$ -
2544-Maintenance Services						
520-Buildings Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2544 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4150-Acquisition, Construct, Improvement						
383-Architect/Engineer Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
520-Buildings Acquisition	\$ -	\$ -	\$ 850,000	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000
530-Improvements Other Than Building	\$ 308,485	\$ 31,771	\$ -	\$ -	\$ -	\$ -
4150 Total	\$ 308,485	\$ 31,771	\$ 850,000	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 359,728	\$ 1,087,052	\$ 580,000	\$ 90,000	\$ 90,000	\$ 90,000
7000 Total	\$ 359,728	\$ 1,087,052	\$ 580,000	\$ 90,000	\$ 90,000	\$ 90,000
FUND 272-TOTAL REQUIREMENTS	\$ 689,973	\$ 1,136,327	\$ 1,540,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

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)	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
1994-E-Rate Reimbursement	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Local Total	\$ -	\$ (93)	\$ -	\$ 55,000	\$ 55,000	\$ 55,000
Transfers						
5200-Transfers of Funds	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
5200 Total	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
5300-Sale of Fixed Assets						
5300-Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5300 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance						
5400-Resources - Beginning Fund Balance	\$ 336,072	\$ 372,729	\$ 420,750	\$ 200,000	\$ 200,000	\$ 200,000
5400 Total	\$ 336,072	\$ 372,729	\$ 420,750	\$ 200,000	\$ 200,000	\$ 200,000
FUND 274-TOTAL RESOURCES	\$ 416,072	\$ 472,636	\$ 520,750	\$ 355,000	\$ 355,000	\$ 355,000

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	\$ -	\$ 14,316	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 5,115	\$ -	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 825	\$ 3,481	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ 37,403	\$ -	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000
550-Depreciable Technology	\$ -	\$ 54,842	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000
640-Dues & Fees	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -
2660 Total	\$ 43,343	\$ 75,139	\$ 400,000	\$ 300,000	\$ 300,000	\$ 300,000
4150-Building Acquisition, Construction..						
520-Buildings Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
540-Depreciable Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4150 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 372,729	\$ 397,497	\$ 120,750	\$ 55,000	\$ 55,000	\$ 55,000
7000 Total	\$ 372,729	\$ 397,497	\$ 120,750	\$ 55,000	\$ 55,000	\$ 55,000
FUND 274-TOTAL REQUIREMENTS	\$ 416,072	\$ 472,636	\$ 520,750	\$ 355,000	\$ 355,000	\$ 355,000

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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	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	\$ 138,953	\$ -	\$ -	\$ -	\$ -
5400 Total	\$ 138,953	\$ 138,953	\$ -	\$ -	\$ -	\$ -
FUND 277-TOTAL RESOURCES	\$ 138,953	\$ 138,953	\$ -	\$ -	\$ -	\$ -

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 277-TRACK & TURF REPLACE FUND						
2540-Operation and Maintenance						
530-Improvements Other Than Building	\$ -	\$ 138,953	\$ -	\$ -	\$ -	\$ -
2540 Total	\$ -	\$ 138,953	\$ -	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 138,953	\$ -	\$ -	\$ -	\$ -	\$ -
7000 Total	\$ 138,953	\$ -	\$ -	\$ -	\$ -	\$ -
FUND 277-TOTAL REQUIREMENTS	\$ 138,953	\$ 138,953	\$ -	\$ -	\$ -	\$ -

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	\$ 1,503	\$ 2,500	\$ 7,500	\$ 7,500	\$ 7,500
1760-Club Fund Raising	\$ 150,084	\$ 590,796	\$ 550,000	\$ 775,000	\$ 775,000	\$ 775,000
1920-Contributions and Donations	\$ -	\$ 1,080	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
1960-Recovery of Prior Years' Expenditure	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -
1990-Miscellaneous	\$ 240	\$ (1,710)	\$ -	\$ -	\$ -	\$ -
Local Total	\$ 152,415	\$ 592,270	\$ 552,500	\$ 790,000	\$ 790,000	\$ 790,000
Beginning Fund Balance						
5400-Resources - Beginning Fund Balance	\$ 574,025	\$ 534,320	\$ 650,000	\$ 600,000	\$ 600,000	\$ 600,000
5400 Total	\$ 574,025	\$ 534,320	\$ 650,000	\$ 600,000	\$ 600,000	\$ 600,000
FUND 279-TOTAL RESOURCES	\$ 726,440	\$ 1,126,589	\$ 1,202,500	\$ 1,390,000	\$ 1,390,000	\$ 1,390,000

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 Services	\$ -	\$ -	\$ 250	\$ -	\$ -	\$ -
331-Reimbursable Student Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ 78	\$ 1,574	\$ 15,000	\$ 5,000	\$ 5,000	\$ 5,000
353-Postage	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -
389-Other Non-Instructional Prof & Tech	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 15,491	\$ 29,008	\$ 65,000	\$ 35,000	\$ 35,000	\$ 35,000
420-Textbooks	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -
430-Library Books	\$ 10	\$ 743	\$ 7,500	\$ 1,000	\$ 1,000	\$ 1,000
460-Non-Consumable Items	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
470-Computer Software	\$ 336	\$ -	\$ 1,000	\$ -	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -
540-Depreciable Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
640-Dues & Fees	\$ 215	\$ 90	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
1113 Total	\$ 16,191	\$ 31,415	\$ 97,750	\$ 47,000	\$ 47,000	\$ 47,000
1122-Middle School Extra-Curricular						
340-Travel	\$ -	\$ -	\$ 500	\$ 5,000	\$ 5,000	\$ 5,000
410-Consumable Supplies & Materials	\$ 9,171	\$ 15,134	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000
430-Library Books	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -
460-Non-Consumable Items	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
640-Dues & Fees	\$ 22	\$ 471	\$ 1,000	\$ 2,500	\$ 2,500	\$ 2,500
1122 Total	\$ 9,193	\$ 15,606	\$ 29,750	\$ 30,000	\$ 30,000	\$ 30,000

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 286-HIGH SCHOOL ATHLETICS FUND						
Local						
1710-Admissions	\$ 724	\$ 36,263	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
1743-Fees Participation LHS	\$ 3,958	\$ 62,458	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000
1760-Club Fund Raising	\$ (82)	\$ 2,740	\$ -	\$ -	\$ -	\$ -
1920-Contributions and Donations From Private	\$ 100	\$ 1,000	\$ -	\$ -	\$ -	\$ -
Local Total	\$ 4,700	\$ 102,460	\$ 105,000	\$ 110,000	\$ 110,000	\$ 110,000
Transfer						
5200-Transfers of Funds	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000
\$200 Total	\$ 475,000					
Beginning Fund Balance						
5400-Beginning Fund Balance	\$ -	\$ 11,583	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
5400 Total	\$ -	\$ 11,583	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
FUND 286-TOTAL RESOURCES	\$ 479,700	\$ 589,043	\$ 630,000	\$ 635,000	\$ 635,000	\$ 635,000

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 286-HIGH SCHOOL ATHLETICS FUND						
1122-Middle School Extra-Curricular						
133-Extra Duty - Classified	\$ -	\$ 3,000	\$ 3,000	\$ 1,500	\$ 1,500	\$ 1,500
139-Game & Misc	\$ -	\$ 465	\$ 465	\$ -	\$ -	\$ -
150-Coaching/Athletics	\$ 11,500	\$ 40,500	\$ 37,500	\$ 40,500	\$ 40,500	\$ 40,500
210-PERS	\$ 2,118	\$ 7,621	\$ 8,119	\$ 8,604	\$ 8,604	\$ 8,604
220-Social Security Administration	\$ 870	\$ 3,296	\$ 3,134	\$ 3,213	\$ 3,213	\$ 3,213
231-Worker's Compensation	\$ 45	\$ 163	\$ 152	\$ 252	\$ 252	\$ 252
235-OR Paid Leave	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ -
322-Repairs & Maintenance Services	\$ -	\$ -	\$ 2,000	\$ 2,500	\$ 2,500	\$ 2,500
324-Rentals	\$ 139	\$ -	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
389-Other Non-Instructional Prof & Tech	\$ -	\$ 10,903	\$ 5,000	\$ 15,000	\$ 15,000	\$ 15,000
410-Consumable Supplies & Materials	\$ 1,176	\$ 7,692	\$ 13,500	\$ 5,000	\$ 5,000	\$ 5,000
480-Non-Consumable Items	\$ -	\$ -	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500
470-Computer Software	\$ 95	\$ 95	\$ -	\$ -	\$ -	\$ -
640-Dues & Fees	\$ 150	\$ 744	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500
1122 Total	\$ 16,094	\$ 74,480	\$ 83,419	\$ 82,069	\$ 82,069	\$ 82,069

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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 286-HIGH SCHOOL ATHLETICS FUND						
1132-High School Extra-Curricular						
112-Classified Salaries	\$ 52,427	\$ 43,647	\$ 49,909	\$ 21,542	\$ 21,542	\$ 21,542
124-Temporary Classified	\$ -	\$ -	\$ -	\$ 703	\$ 703	\$ 703
132-Comp Time	\$ -	\$ 843	\$ -	\$ -	\$ -	\$ -
139-Game & Misc.	\$ 4,175	\$ 5,985	\$ 2,520	\$ 3,379	\$ 3,379	\$ 3,379
150-Coaching/Athletics	\$ 183,123	\$ 195,408	\$ 191,067	\$ 187,117	\$ 187,117	\$ 187,117
210-PERS	\$ 70,981	\$ 61,236	\$ 63,252	\$ 61,912	\$ 61,912	\$ 61,912
220-Social Security Administration	\$ 17,579	\$ 18,413	\$ 18,627	\$ 16,275	\$ 16,275	\$ 16,275
231-Worker's Compensation	\$ 902	\$ 876	\$ 924	\$ 1,285	\$ 1,285	\$ 1,285
231-PFMLI	\$ -	\$ -	\$ 501	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 18,286	\$ 11,569	\$ 22,348	\$ 7,105	\$ 7,105	\$ 7,105
322-Repairs & Maintenance Services	\$ -	\$ -	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000
324-Rentals	\$ 2,810	\$ 5,843	\$ 6,000	\$ 10,000	\$ 10,000	\$ 10,000
340-Travel	\$ 76	\$ 3,935	\$ 11,450	\$ 5,000	\$ 5,000	\$ 5,000
353-Postage	\$ 275	\$ 94	\$ 250	\$ 250	\$ 250	\$ 250
355-Printing & Binding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
389-Other Non-Instructional Prof & Tech	\$ 46,547	\$ 55,597	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
410-Consumable Supplies & Materials	\$ 17,696	\$ 31,391	\$ 28,300	\$ 22,500	\$ 22,500	\$ 22,500
460-Non-Consumable Items	\$ -	\$ -	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,500
470-Computer Software	\$ 1,550	\$ 2,155	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
541-Initial and Additional Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
640-Dues & Fees	\$ 6,880	\$ 6,233	\$ 10,000	\$ 8,500	\$ 8,500	\$ 8,500
1132 Total	\$ 423,287	\$ 443,224	\$ 464,147	\$ 408,067	\$ 408,067	\$ 408,067
2550-Student Transportation Services						
332-Non-reimbursable Student Transportation	\$ 28,736	\$ 58,429	\$ 82,433	\$ 75,000	\$ 75,000	\$ 75,000
2550 Total	\$ 28,736	\$ 58,429	\$ 82,433	\$ 75,000	\$ 75,000	\$ 75,000
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 11,583	\$ 12,910	\$ -	\$ 69,864	\$ 69,864	\$ 69,864
7000 Total	\$ 11,583	\$ 12,910	\$ -	\$ 69,864	\$ 69,864	\$ 69,864
FUND 286-TOTAL REQUIREMENTS	\$ 479,700	\$ 589,043	\$ 630,000	\$ 635,000	\$ 635,000	\$ 635,000

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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	\$ 965,048	\$ 1,148,689	\$ 1,245,106	\$ 1,134,678	\$ 1,134,678	\$ 1,134,678
State Total	\$ 965,048	\$ 1,148,689	\$ 1,245,106	\$ 1,134,678	\$ 1,134,678	\$ 1,134,678
FUND 289-TOTAL RESOURCES	\$ 965,048	\$ 1,148,689	\$ 1,245,106	\$ 1,134,678	\$ 1,134,678	\$ 1,134,678

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	\$ 24,063	\$ 24,063
210-PERS	\$ -	\$ -	\$ -	\$ 7,467	\$ 7,467	\$ 7,467
220-Social Security Administration	\$ -	\$ -	\$ -	\$ 1,841	\$ 1,841	\$ 1,841
231-Workers Compensation	\$ -	\$ -	\$ -	\$ 144	\$ 144	\$ 144
235-OR Paid Leave	\$ -	\$ -	\$ -	\$ 96	\$ 96	\$ 96
242-Licensed Insurance	\$ -	\$ -	\$ -	\$ 7,105	\$ 7,105	\$ 7,105
1121 Total	\$ -	\$ -	\$ -	\$ 40,717	\$ 40,717	\$ 40,717
1131-High School Programs						
111-Licensed Salaries	\$ 151,333	\$ 160,632	\$ 168,067	\$ 187,104	\$ 187,104	\$ 187,104
112-Classified Salaries	\$ 17,950	\$ 21,967	\$ 22,400	\$ 23,988	\$ 23,988	\$ 23,988
124-Temporary Classified	\$ -	\$ 2,415	\$ 1,470	\$ -	\$ -	\$ -
131-Extra Duty Classified	\$ 456	\$ 688	\$ 688	\$ -	\$ -	\$ -
133-Extra Duty Licensed	\$ 53	\$ 1,090	\$ -	\$ 270	\$ 270	\$ 270
137-Student Teacher	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 51,758	\$ 48,593	\$ 57,160	\$ 65,585	\$ 65,585	\$ 65,585
220-Social Security Administration	\$ 12,237	\$ 13,728	\$ 14,736	\$ 16,169	\$ 16,169	\$ 16,169
231-Workers Compensation	\$ 629	\$ 696	\$ 693	\$ 1,268	\$ 1,268	\$ 1,268
235-OR Paid Leave	\$ -	\$ -	\$ 510	\$ 845	\$ 845	\$ 845
242-Licensed Insurance	\$ 35,291	\$ 42,247	\$ 48,272	\$ 42,632	\$ 42,632	\$ 42,632
243-Classified Insurance	\$ 12,051	\$ 15,311	\$ 17,291	\$ 14,211	\$ 14,211	\$ 14,211
312-Instructional Programs Improvement Service	\$ -	\$ 3,736	\$ -	\$ -	\$ -	\$ -
374-Other Tuition	\$ 45,156	\$ -	\$ 10,000	\$ -	\$ -	\$ -
389-Other Non-Instructional Professional and Te	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -
399-Licensed Subs	\$ 11,627	\$ 9,472	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 673	\$ 9,433	\$ 50,000	\$ 77,851	\$ 77,851	\$ 77,851
420-Textbooks	\$ 4,400	\$ 3,242	\$ 5,000	\$ -	\$ -	\$ -
430-Library Books	\$ -	\$ 570	\$ -	\$ -	\$ -	\$ -
460-Non-Consumable Supplies	\$ -	\$ 8,927	\$ 10,000	\$ -	\$ -	\$ -
470-Computer Software	\$ 10,500	\$ 1,125	\$ 10,000	\$ -	\$ -	\$ -
480-Computer Hardware	\$ 3,100	\$ 49,623	\$ 10,000	\$ -	\$ -	\$ -
520-Buildings Acquisition	\$ 12,698	\$ 10,954	\$ -	\$ -	\$ -	\$ -
540-Depreciable Equipment	\$ 9,165	\$ -	\$ 20,000	\$ -	\$ -	\$ -
541-Initial & Additional Equipment Purchase	\$ -	\$ 37,731	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ -	\$ 1,633	\$ -	\$ -	\$ -	\$ -
1131 Total	\$ 379,075	\$ 444,011	\$ 456,286	\$ 429,924	\$ 429,924	\$ 429,924

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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)						
1280-Alternative Education Programs						
111-Licensed Salaries	\$ 85,763	\$ 93,307	\$ 94,812	\$ 100,399	\$ 100,399	\$ 100,399
113-Administrators	\$ 68,579	\$ 69,545	\$ 72,319	\$ 78,218	\$ 78,218	\$ 78,218
131-Extra Duty Classified	\$ 1,315	\$ -	\$ -	\$ 109	\$ 109	\$ 109
132-Comp Time	\$ 2,400	\$ 150	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 55,039	\$ 51,351	\$ 52,620	\$ 58,312	\$ 58,312	\$ 58,312
220-Social Security Administration	\$ 11,381	\$ 12,421	\$ 12,786	\$ 13,673	\$ 13,673	\$ 13,673
231-Workers Compensation	\$ 547	\$ 537	\$ 550	\$ 1,072	\$ 1,072	\$ 1,072
235-OR Paid Leave	\$ -	\$ -	\$ 386	\$ 715	\$ 715	\$ 715
241-Administrator Insurance	\$ 8,729	\$ 4,483	\$ 4,741	\$ 8,796	\$ 8,796	\$ 8,796
242-Licensed Insurance	\$ 14,110	\$ 15,311	\$ 16,091	\$ 14,211	\$ 14,211	\$ 14,211
399-Licensed Subs	\$ -	\$ 486	\$ -	\$ -	\$ -	\$ -
1280 Total	\$ 247,862	\$ 247,590	\$ 254,305	\$ 275,505	\$ 275,505	\$ 275,505
1400-Summer School Program						
111-Extra Duty - Licensed	\$ 3,825	\$ -	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 3,983	\$ -	\$ -	\$ -	\$ -	\$ -
152-Stipend - Summer School	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 3,780	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 903	\$ -	\$ -	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -
692-Grant Matching	\$ -	\$ 23,381	\$ -	\$ -	\$ -	\$ -
1400 Total	\$ 16,532	\$ 23,381	\$ -	\$ -	\$ -	\$ -
2110-Attendance and Social Work Services						
112-Classified Salaries	\$ 73,376	\$ 105,094	\$ 113,090	\$ 110,472	\$ 110,472	\$ 110,472
133-Extra Duty - Classified	\$ 153	\$ 22	\$ -	\$ 80	\$ 80	\$ 80
210-PERS	\$ 23,956	\$ 25,432	\$ 33,610	\$ 34,304	\$ 34,304	\$ 34,304
220-Social Security Administration	\$ 5,330	\$ 7,767	\$ 8,652	\$ 8,457	\$ 8,457	\$ 8,457
231-Workers Compensation	\$ 291	\$ 392	\$ 415	\$ 663	\$ 663	\$ 663
235-OR Paid Leave	\$ -	\$ -	\$ 264	\$ 442	\$ 442	\$ 442
243-Classified Insurance	\$ 33,750	\$ 54,377	\$ 56,853	\$ 58,293	\$ 58,293	\$ 58,293
395-Classified Subs	\$ -	\$ 129	\$ -	\$ -	\$ -	\$ -
2110 Total	\$ 136,857	\$ 193,212	\$ 212,884	\$ 212,711	\$ 212,711	\$ 212,711
2120-Guidance Services						
111-Licensed Salaries	\$ 58,257	\$ 59,919	\$ 62,707	\$ 68,799	\$ 68,799	\$ 68,799
131-Extra Duty Classified	\$ 1,163	\$ 150	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 19,359	\$ 17,808	\$ 18,636	\$ 21,348	\$ 21,348	\$ 21,348
220-Social Security Administration	\$ 4,116	\$ 3,936	\$ 4,797	\$ 5,263	\$ 5,263	\$ 5,263
231-Workers Compensation	\$ 217	\$ 203	\$ 212	\$ 413	\$ 413	\$ 413
235-OR Paid Leave	\$ -	\$ -	\$ 167	\$ 275	\$ 275	\$ 275
242-Licensed Insurance	\$ 14,110	\$ 15,311	\$ 17,891	\$ 14,211	\$ 14,211	\$ 14,211
399-Licensed Subs	\$ 1,056	\$ -	\$ -	\$ -	\$ -	\$ -
2120 Total	\$ 98,277	\$ 97,327	\$ 104,410	\$ 110,309	\$ 110,309	\$ 110,309
2210-Improvement of Instruction Services						
112-Classified Salaries	\$ 24,925	\$ 28,132	\$ 28,873	\$ 34,496	\$ 34,496	\$ 34,496
156-Stipend - Classified	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
210-PERS	\$ 10,050	\$ 9,728	\$ 9,972	\$ 12,192	\$ 12,192	\$ 12,192
220-Social Security Administration	\$ 1,779	\$ 2,092	\$ 2,324	\$ 2,754	\$ 2,754	\$ 2,754
231-Workers Compensation	\$ 103	\$ 107	\$ 110	\$ 216	\$ 216	\$ 216
235-OR Paid Leave	\$ -	\$ -	\$ 81	\$ 144	\$ 144	\$ 144
243-Classified Insurance	\$ 14,110	\$ 15,311	\$ 16,091	\$ 14,211	\$ 14,211	\$ 14,211
2210 Total	\$ 52,466	\$ 56,870	\$ 58,950	\$ 65,512	\$ 65,512	\$ 65,512
2220-Educational Media Services						
410-Consumable Supplies & Materials	\$ 10,204	\$ -	\$ -	\$ -	\$ -	\$ -
430-Library Books	\$ 17,336	\$ 9,073	\$ 10,000	\$ -	\$ -	\$ -
2220 Total	\$ 27,540	\$ 9,073	\$ 10,000	\$ -	\$ -	\$ -
2230-Assessment & Testing						
640-Dues & Fees	\$ -	\$ 9,830	\$ -	\$ -	\$ -	\$ -
2230 Total	\$ -	\$ 9,830	\$ -	\$ -	\$ -	\$ -

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)						
2240-Instructional Staff Development						
340-Travel	\$ -	\$ 2,253	\$ -	\$ -	\$ -	\$ -
2240 Total	\$ -	\$ 2,253	\$ -	\$ -	\$ -	\$ -
2410-Office of the Principal						
410-Consumable Supplies & Materials	\$ -	\$ 92	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ -	\$ 14,840	\$ -	\$ -	\$ -	\$ -
2220 Total	\$ -	\$ 14,932	\$ -	\$ -	\$ -	\$ -
2520 Fiscal Services						
690-Grant Indirect Charges	\$ -	\$ 43,589	\$ 48,271	\$ -	\$ -	\$ -
2520 Total	\$ -	\$ 43,589	\$ 48,271	\$ -	\$ -	\$ -
2550-Student Transportation Services						
112-Classified Salaries	\$ 3,067	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 999	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 118	\$ -	\$ -	\$ -	\$ -	\$ -
235-OR Paid Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 2,059	\$ -	\$ -	\$ -	\$ -	\$ -
332-Non-reimbursable Student Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2550 Total	\$ 6,439	\$ -	\$ -	\$ -	\$ -	\$ -
2572-Purchasing Services						
410-Consumable Supplies & Materials	\$ -	\$ 6,820	\$ -	\$ -	\$ -	\$ -
2572 Total	\$ -	\$ 6,820	\$ -	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
7000 Total	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
FUND 289-TOTAL REQUIREMENTS	\$ 965,048	\$ 1,148,689	\$ 1,245,106	\$ 1,134,678	\$ 1,134,678	\$ 1,134,678

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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 299-NUTRITION SERVICES FUND						
Revenue from Local Sources						
1510-Interest on Investments	\$ 6,209	\$ 3,621	\$ 2,500	\$ 12,500	\$ 12,500	\$ 12,500
1612-Lunch	\$ 1,125	\$ 7,604	\$ 7,500	\$ 10,503	\$ 10,503	\$ 10,503
1990-Miscellaneous	\$ 10,289	\$ 7,144	\$ 10,000	\$ 2,200	\$ 2,200	\$ 2,200
1992-Nutrition Catering	\$ 867	\$ 942	\$ 1,000	\$ 2,800	\$ 2,800	\$ 2,800
Local Total	\$ 18,491	\$ 19,312	\$ 21,000	\$ 28,003	\$ 28,003	\$ 28,003
Revenue from State Sources						
3299-Other Restricted Grants-in-Aid	\$ 7,315	\$ 7,148	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
State Total	\$ 7,315	\$ 7,148	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
Revenue from Federal Sources						
4500-Restricted Rev From the Federal Govt	\$ -	\$ 81,366	\$ 5,000	\$ 30,000	\$ 30,000	\$ 30,000
4504-Summer Lunch Program	\$ 1,152,244	\$ 72,414	\$ 65,000	\$ 70,000	\$ 70,000	\$ 70,000
4505-School Nutrition (NSL)	\$ -	\$ 1,486,114	\$ 1,100,000	\$ 1,192,568	\$ 1,192,568	\$ 1,192,568
4506-Breakfast - Federal School Lunch Prog	\$ -	\$ 580,926	\$ 425,000	\$ 360,000	\$ 360,000	\$ 360,000
4507-Supper - Federal School Lunch Prog	\$ 282,660	\$ 11,575	\$ 15,000	\$ 2,500	\$ 2,500	\$ 2,500
4508-CIL Federal School Lunch Prog	\$ 19,730	\$ 259	\$ 1,000	\$ 98	\$ 98	\$ 98
4509-After-school Snack	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
4510-SSA Breakfast Account	\$ -	\$ -	\$ -	\$ 113,196	\$ 113,196	\$ 113,196
4511-SSA Lunch Account	\$ -	\$ -	\$ -	\$ 242,979	\$ 242,979	\$ 242,979
4901-Donated Commodities	\$ 138,807	\$ 170,356	\$ 125,000	\$ 120,901	\$ 120,901	\$ 120,901
Federal Total	\$ 1,593,442	\$ 2,403,011	\$ 1,736,000	\$ 2,142,242	\$ 2,142,242	\$ 2,142,242
Transfers						
5200-Transfer of Funds	\$ 120,000	\$ 15,997	\$ 225,000	\$ 200,000	\$ 200,000	\$ 200,000
Transfer Total	\$ 120,000	\$ 15,997	\$ 225,000	\$ 200,000	\$ 200,000	\$ 200,000
Beginning Fund Balance						
5400-Beginning Fund Balance (BFB)	\$ 482,240	\$ 624,888	\$ 400,000	\$ 1,290,000	\$ 1,290,000	\$ 1,290,000
BFB Total	\$ 482,240	\$ 624,888	\$ 400,000	\$ 1,290,000	\$ 1,290,000	\$ 1,290,000
FUND 299-TOTAL RESOURCES	\$ 2,221,488	\$ 3,070,357	\$ 2,382,000	\$ 3,666,245	\$ 3,666,245	\$ 3,666,245

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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 299-NUTRITION SERVICES FUND						
3100-Food Services						
112-Classified Salaries	\$ 449,368	\$ 505,417	\$ 529,953	\$ 808,895	\$ 808,895	\$ 808,895
114-Managerial-Classified	\$ 88,370	\$ 78,794	\$ 92,817	\$ 99,314	\$ 99,314	\$ 99,314
122-Substitutes-Classified	\$ -	\$ 99	\$ 99	\$ -	\$ -	\$ -
127-Student Helper Salaries	\$ 330	\$ 1,619	\$ 1,619	\$ -	\$ -	\$ -
131-Extra Duty Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 1,900	\$ -	\$ -	\$ -	\$ -
133-Extra Duty Classified	\$ 3,166	\$ 7,718	\$ 5,150	\$ 3,885	\$ 3,885	\$ 3,885
135-Vacation Payoff	\$ -	\$ -	\$ 1,778	\$ -	\$ -	\$ -
210-PERS	\$ 189,285	\$ 177,379	\$ 197,990	\$ 294,021	\$ 294,021	\$ 294,021
220-Social Security Administration	\$ 38,528	\$ 43,077	\$ 48,163	\$ 69,775	\$ 69,775	\$ 69,775
231-Worker's Compensation	\$ 11,885	\$ 11,771	\$ 12,101	\$ 31,879	\$ 31,879	\$ 31,879
235-OR Paid Leave	\$ -	\$ -	\$ 1,515	\$ 3,648	\$ 3,648	\$ 3,648
241-Administrator Insurance	\$ 8,260	\$ 7,731	\$ 7,827	\$ 14,661	\$ 14,661	\$ 14,661
243-Classified Insurance	\$ 208,355	\$ 226,712	\$ 228,211	\$ 369,549	\$ 369,549	\$ 369,549
322-Repairs & Maintenance Services	\$ -	\$ 1,404	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
329-Other Property Services	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
340-Travel	\$ -	\$ 106	\$ -	\$ 6,500	\$ 6,500	\$ 6,500
351-Telephone	\$ 560	\$ 628	\$ -	\$ -	\$ -	\$ -
353-Postage	\$ 214	\$ 238	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
355-Printing & Binding	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500
389-Other Non-Instructional Prof & Tech	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
390-Other General Professional and Tech Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
391-Physical Exams, Drivers	\$ 125	\$ -	\$ 25,000	\$ 200	\$ 200	\$ 200
392-Drug Test	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -
395-Classified Subs	\$ 5,867	\$ 11,029	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
406-Gas, Oil, Lube	\$ -	\$ 1,005	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
410-Consumable Supplies & Materials	\$ 7,154	\$ 70,650	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000
411-Donated Commodities	\$ 138,807	\$ 170,356	\$ -	\$ 120,901	\$ 120,901	\$ 120,901
413-Vehicle Repair Parts	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
450-Food	\$ 17,115	\$ 449,289	\$ 700,000	\$ 800,000	\$ 800,000	\$ 800,000
460-Non-Consumable Items	\$ -	\$ 1,260	\$ 25,000	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ -	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
480-Computer Hardware	\$ -	\$ -	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000
541-Initial & Additional Equipment Purchases	\$ -	\$ 29,357	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000
542-Replacement Equipment Purchases	\$ 3,412	\$ 25,212	\$ -	\$ 425,000	\$ 425,000	\$ 425,000
640-Dues & Fees	\$ 11,337	\$ 12,884	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
650-Insurance & Judgments	\$ 3,231	\$ 3,445	\$ -	\$ 3,200	\$ 3,200	\$ 3,200
3100 Total	\$ 1,185,497	\$ 1,839,079	\$ 2,067,223	\$ 3,375,927	\$ 3,375,927	\$ 3,375,927
3102-Summer Food Service						
112-Classified Salaries	\$ 7,705	\$ 1,422	\$ 18,194	\$ -	\$ -	\$ -
122-Substitutes-Classified	\$ -	\$ 394	\$ 394	\$ -	\$ -	\$ -
127-Student Helper Salaries	\$ -	\$ 266	\$ 266	\$ -	\$ -	\$ -
133-Extra Duty Classified	\$ 14,681	\$ 60	\$ 60	\$ -	\$ -	\$ -
210-PERS	\$ 7,971	\$ 19	\$ 5,426	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 1,623	\$ 163	\$ 1,427	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ 620	\$ 50	\$ 444	\$ -	\$ -	\$ -
235-OR Paid Leave	\$ -	\$ -	\$ 48	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 2,822	\$ 3	\$ 7,666	\$ -	\$ -	\$ -
395-Classified Subs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
406-Gas, Oil, Lube	\$ 977	\$ 617	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
410-Consumable Supplies & Materials	\$ 41,106	\$ 1,644	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
450-Food	\$ 327,097	\$ 10,495	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
460-Non-Consumable Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3102 Total	\$ 404,602	\$ 15,134	\$ 58,925	\$ 27,700	\$ 27,700	\$ 27,700

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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 299-NUTRITION SERVICES FUND						
3103-CACFP Fiscal Accountability						
112-Classified Salaries	\$ -	\$ 2,022	\$ -	\$ -	\$ -	\$ -
395-Classified Subs	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200
450-Food	\$ -	\$ 1,339	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
640-Dues and Fees	\$ -	\$ 135	\$ -	\$ -	\$ -	\$ -
3103 Total	\$ -	\$ 3,521	\$ -	\$ 1,700	\$ 1,700	\$ 1,700
3130-Food Delivery Services						
450-Food	\$ 10,548	\$ 10,721	\$ 25,852	\$ -	\$ -	\$ -
3130 Total	\$ 10,548	\$ 10,721	\$ 25,852	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 620,842	\$ 1,201,901	\$ 230,000	\$ 260,918	\$ 260,918	\$ 260,918
7000 Total	\$ 620,842	\$ 1,201,901	\$ 230,000	\$ 260,918	\$ 260,918	\$ 260,918
FUND 299-TOTAL REQUIREMENTS	\$ 2,221,488	\$ 3,070,357	\$ 2,382,000	\$ 3,666,245	\$ 3,666,245	\$ 3,666,245

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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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 902 - Elementary and Secondary School Emergency Relief II (ESSER II)						
Revenue from Federal Sources						
4500-Other Restricted Grants-In-Aid	\$ 586,560	\$ 812,477	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Federal Total	\$ 586,560	\$ 812,477	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
FUND 902-TOTAL RESOURCES	\$ 586,560	\$ 812,477	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 902 - Elementary and Secondary School Emergency Relief II (ESSER II)						
1111-Elementary Programs						
111-Licensed Salaries	\$ 131,575	\$ 41,381	\$ -	\$ -	\$ -	\$ -
112-Classified Salaries	\$ 24,888	\$ 28,663	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ 1,713	\$ 344	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 226	\$ -	\$ -	\$ -	\$ -
155-Stipend License	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 50,360	\$ 19,217	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 11,517	\$ 5,171	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 550	\$ 261	\$ -	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
242-Licensed Insurance	\$ 25,327	\$ 9,833	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 13,525	\$ 20,409	\$ -	\$ -	\$ -	\$ -
355-Printing & Binding	\$ -	\$ 415	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 6,876	\$ 1,105	\$ -	\$ -	\$ -	\$ -
420-Textbooks	\$ -	\$ 30,806	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 134	\$ 202	\$ -	\$ -	\$ -	\$ -
1111Total	\$ 268,663	\$ 158,033	\$ -	\$ -	\$ -	\$ -
1121-Middle School Programs						
111-Licensed Salaries	\$ 55,403	\$ 47,264	\$ -	\$ -	\$ -	\$ -
112-Classified Salaries	\$ 5,384	\$ -	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ -	\$ 350	\$ -	\$ -	\$ -	\$ -
155-Stipend License	\$ 4,250	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 17,133	\$ 11,118	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 4,713	\$ 3,614	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 263	\$ 171	\$ -	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
242-Licensed Insurance	\$ 16,920	\$ 15,311	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 2,407	\$ -	\$ -	\$ -	\$ -	\$ -
355-Printing & Binding	\$ -	\$ 168	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 2,100	\$ 1,954	\$ -	\$ -	\$ -	\$ -
420-Textbooks	\$ -	\$ 189	\$ -	\$ -	\$ -	\$ -
1122 Total	\$ 108,575	\$ 80,138	\$ -	\$ -	\$ -	\$ -
1131-High School Programs						
123-Temporary-Licensed-Tutors	\$ 6,779	\$ -	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ 1,850	\$ 8,577	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 95	\$ 2,549	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 660	\$ 643	\$ -	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ 32	\$ 30	\$ -	\$ -	\$ -	\$ -
324-Rentals	\$ -	\$ 36,075	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 1,410	\$ -	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
1131 Total	\$ 10,827	\$ 48,873	\$ -	\$ -	\$ -	\$ -

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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)						
1132-Extra Curricular High School						
324-Rentals	\$ 5,541	\$ -	\$ -	\$ -	\$ -	\$ -
1132 Total	\$ 5,541	\$ -	\$ -	\$ -	\$ -	\$ -
1272-Title I-A						
133-Extra Duty - Classified	\$ -	\$ 445	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 73	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
1272 Total	\$ -	\$ 551	\$ -	\$ -	\$ -	\$ -
1288-Charter School						
360-Charter School Payments	\$ 50,301	\$ 112,334	\$ -	\$ -	\$ -	\$ -
1288 Total	\$ 50,301	\$ 112,334	\$ -	\$ -	\$ -	\$ -
1400-Summer School						
389-Other Non-Instructional Prof & Tech	\$ -	\$ 3,023	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 169	\$ -	\$ -	\$ -	\$ -
692-Grant Matching	\$ -	\$ 75,779	\$ -	\$ -	\$ -	\$ -
1272 Total	\$ -	\$ 78,971	\$ -	\$ -	\$ -	\$ -
2120-Guidance Services						
111-Licensed Salaries	\$ -	\$ 9,126	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ -	\$ 44	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 2,725	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 632	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ 1,914	\$ -	\$ -	\$ -	\$ -
1122 Total	\$ -	\$ 14,473	\$ -	\$ -	\$ -	\$ -
2210-Improvement of Instruction Services						
155-Stipend - Licensed	\$ 19,317	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 6,454	\$ -	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 1,478	\$ -	\$ -	\$ -	\$ -	\$ -
231-Worker's Compensation	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -
312-Instructional Programs Improvement	\$ -	\$ 23,050	\$ -	\$ -	\$ -	\$ -
2210-Improvement of Instruction Services Total	\$ 27,314	\$ 23,050	\$ -	\$ -	\$ -	\$ -
2240-Instructional Staff Development						
131-Extra Duty - Licensed	\$ -	\$ 3,156	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 12,896	\$ -	\$ -	\$ -	\$ -
155-Stipend License	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 489	\$ 4,210	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 111	\$ 1,164	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 5	\$ 63	\$ -	\$ -	\$ -	\$ -
2240-Instructional Staff Development Total	\$ 2,105	\$ 21,489	\$ -	\$ -	\$ -	\$ -
2321-Office of Superintendent						
410-Consumable Supplies & Materials	\$ -	\$ 2,397	\$ -	\$ -	\$ -	\$ -
2321 Total	\$ -	\$ 2,397	\$ -	\$ -	\$ -	\$ -
2410-Office of the Principal						
112-Classified Salaries	\$ -	\$ 6,152	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 2,539	\$ -	\$ -	\$ -	\$ -
156-Stipend Classified	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 2,583	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 665	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 32	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -
353-Postage	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 195	\$ -	\$ -	\$ -	\$ -
2410 Total	\$ -	\$ 12,243	\$ -	\$ -	\$ -	\$ -

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	\$ 24,452	\$ 31,391	\$ -	\$ -	\$ -	\$ -
2520 Total	\$ 24,452	\$ 31,391	\$ -	\$ -	\$ -	\$ -
2540-Operation & Maintenance of Plant						
410-Consumable Supplies & Materials	\$ 3,309	\$ -	\$ -	\$ -	\$ -	\$ -
2540 Total	\$ 3,309	\$ -	\$ -	\$ -	\$ -	\$ -
2542-Care & Upkeep of Buildings						
410-Consumable Supplies & Materials	\$ 4,911	\$ 2,200	\$ -	\$ -	\$ -	\$ -
2542 Total	\$ 4,911	\$ 2,200	\$ -	\$ -	\$ -	\$ -
2544-Maintenance						
410-Consumable Supplies & Materials	\$ -	\$ 10,798	\$ -	\$ -	\$ -	\$ -
2544 Total	\$ -	\$ 10,798	\$ -	\$ -	\$ -	\$ -
2660-Technology Services						
316-Data Processing Services	\$ 14,347	\$ 5,555	\$ -	\$ -	\$ -	\$ -
386-Data Processing Services	\$ 5,553	\$ -	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ 35,915	\$ 65,700	\$ -	\$ -	\$ -	\$ -
2660 Total	\$ 55,815	\$ 71,255	\$ -	\$ -	\$ -	\$ -
2669-Other Technology Services						
316-Data Processing Services	\$ -	\$ 2,792	\$ -	\$ -	\$ -	\$ -
351-Telephone	\$ -	\$ 574	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 12,076	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 1,528	\$ 21,834	\$ -	\$ -	\$ -	\$ -
2669 Total	\$ 1,528	\$ 37,275	\$ -	\$ -	\$ -	\$ -
3100-Food Services						
112-Classified Salaries	\$ 3,482	\$ 17,569	\$ -	\$ -	\$ -	\$ -
124-Temporary - Classified (At-Will Contract)	\$ 880	\$ -	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 1,540	\$ 528	\$ -	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ 7,889	\$ -	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ 3,208	\$ 2,529	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 929	\$ 1,249	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 376	\$ 427	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ 4,916	\$ 7,054	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 1,881	\$ -	\$ -	\$ -	\$ -
542-Replacement Equipment Purchases	\$ -	\$ 14,600	\$ -	\$ -	\$ -	\$ -
3100 Total	\$ 23,220	\$ 45,837	\$ -	\$ -	\$ -	\$ -
3102-Summer Food Services						
133-Extra Duty - Classified	\$ -	\$ 338	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -
3102 Total	\$ -	\$ 472	\$ -	\$ -	\$ -	\$ -
4150-Building Acquisition, Construction ...						
520-Building Acquisition	\$ -	\$ 60,698	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
4150 Total	\$ -	\$ 60,698	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
FUND 902-TOTAL REQUIREMENTS	\$ 586,560	\$ 812,477	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	\$ -	\$ 2,238,418	\$ 6,500,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000
Federal Total	\$ -	\$ 2,238,418	\$ 6,500,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000
FUND 903-TOTAL RESOURCES	\$ -	\$ 2,238,418	\$ 6,500,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000

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	\$ 329,494	\$ -	\$ -	\$ -
112-Classified Salaries	\$ -	\$ 119,379	\$ 159,899	\$ 357,450	\$ 357,450	\$ 357,450
131-Extra Duty - Licensed	\$ -	\$ 128	\$ -	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 1,250	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 7,796	\$ 1,822	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 96,225	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 51,150	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 109,502	\$ 150,019	\$ 110,917	\$ 110,917	\$ 110,917
220-Social Security Administration	\$ -	\$ 29,775	\$ 37,578	\$ 27,345	\$ 27,345	\$ 27,345
231-Workers Compensation	\$ -	\$ 1,391	\$ 2,440	\$ 2,145	\$ 2,145	\$ 2,145
235-Oregon Paid Leave	\$ -	\$ -	\$ 1,323	\$ 1,430	\$ 1,430	\$ 1,430
242-Licensed Insurance	\$ -	\$ 29,499	\$ 53,286	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ 68,296	\$ 97,516	\$ 189,504	\$ 189,504	\$ 189,504
351-Telephone	\$ -	\$ 720	\$ -	\$ -	\$ -	\$ -
353-Postage	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 10,270	\$ -	\$ -	\$ -	\$ -
420-Textbooks	\$ -	\$ 5,430	\$ -	\$ -	\$ -	\$ -
440-Periodicals	\$ -	\$ 295	\$ -	\$ -	\$ -	\$ -
460-Non-consumable Items	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ 16,663	\$ -	\$ -	\$ -	\$ -
1111 Total	\$ -	\$ 670,891	\$ 833,377	\$ 688,791	\$ 688,791	\$ 688,791
1121-Middle School Programs						
111-Licensed Salaries	\$ -	\$ 139,096	\$ 160,060	\$ -	\$ -	\$ -
112-Classified Salaries	\$ -	\$ -	\$ -	\$ 144,270	\$ 144,270	\$ 144,270
132-Comp Time	\$ -	\$ 1,050	\$ -	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 41,750	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 6,250	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 51,747	\$ 47,570	\$ 44,767	\$ 44,767	\$ 44,767
220-Social Security Administration	\$ -	\$ 14,297	\$ 12,245	\$ 11,037	\$ 11,037	\$ 11,037
231-Workers Compensation	\$ -	\$ 630	\$ 546	\$ 866	\$ 866	\$ 866
235-Oregon Paid Leave	\$ -	\$ -	\$ 427	\$ 577	\$ 577	\$ 577
242-Licensed Insurance	\$ -	\$ 45,932	\$ 48,272	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 78,159	\$ 78,159	\$ 78,159
355-Printing & Binding	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 5,208	\$ -	\$ -	\$ -	\$ -
420-Textbooks	\$ -	\$ 561	\$ -	\$ -	\$ -	\$ -
1121 Total	\$ -	\$ 306,561	\$ 269,120	\$ 279,676	\$ 279,676	\$ 279,676

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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)						
1131-High School Programs						
111-Licensed Salaries	\$ -	\$ -	\$ 49,173	\$ -	\$ -	\$ -
123-Temporary - Licensed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124-Temporary - Classified	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -
131-Extra Duty - Licensed	\$ -	\$ 22,422	\$ 62,075	\$ -	\$ -	\$ -
151-Stipend - Club Advisor/Activities	\$ -	\$ -	\$ 1,500	\$ 5,512	\$ 5,512	\$ 5,512
155-Stipends - Licensed	\$ -	\$ 51,850	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 22,134	\$ 33,558	\$ 1,710	\$ 1,710	\$ 1,710
220-Social Security Administration	\$ -	\$ 6,255	\$ 8,625	\$ 422	\$ 422	\$ 422
231-Workers Compensation	\$ -	\$ 268	\$ 385	\$ 33	\$ 33	\$ 33
235-Oregon Paid Leave	\$ -	\$ -	\$ 300	\$ 22	\$ 22	\$ 22
242-Licensed Insurance	\$ -	\$ -	\$ 1,836	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 110	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ 98,088	\$ -	\$ -	\$ -	\$ -
1131 Total	\$ -	\$ 209,126	\$ 157,449	\$ 7,699	\$ 7,699	\$ 7,699
1210-Programs for the Talented & Gifted						
470-Computer Software	\$ -	\$ 1,781	\$ -	\$ -	\$ -	\$ -
1210 Total	\$ -	\$ 1,781	\$ -	\$ -	\$ -	\$ -
1220-Restrictive Programs, Disabilities						
155-Stipends - Licensed	\$ -	\$ 2,625	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 34,800	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 10,075	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 2,863	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 120	\$ -	\$ -	\$ -	\$ -
1220 Total	\$ -	\$ 50,483	\$ -	\$ -	\$ -	\$ -
1250-Less Restrict Programs, Disabilities						
155-Stipends - Licensed	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 45,775	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 17,798	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 4,879	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 211	\$ -	\$ -	\$ -	\$ -
1250 Total	\$ -	\$ 86,662	\$ -	\$ -	\$ -	\$ -
1271-Remediation						
133-Extra Duty - Classified	\$ -	\$ 2,842	\$ -	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 7,086	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 2,003	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 98	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 15,903	\$ -	\$ -	\$ -	\$ -
420-Textbooks	\$ -	\$ 1,597	\$ -	\$ -	\$ -	\$ -
460-Non-consumable Items	\$ -	\$ 410	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ 815	\$ -	\$ -	\$ -	\$ -
480-Computer Hardware	\$ -	\$ 5,665	\$ -	\$ -	\$ -	\$ -
1272 Total	\$ -	\$ 59,920	\$ -	\$ -	\$ -	\$ -
1280-Alternative Education						
112-Classified Salaries	\$ -	\$ -	\$ -	\$ 230,504	\$ 230,504	\$ 230,504
135-Vacation Payout	\$ -	\$ -	\$ 2,280	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 6,300	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
210-PERS	\$ -	\$ 3,617	\$ 678	\$ 74,889	\$ 74,889	\$ 74,889
220-Social Security Administration	\$ -	\$ 1,017	\$ 174	\$ 18,207	\$ 18,207	\$ 18,207
231-Workers Compensation	\$ -	\$ 42	\$ 7	\$ 2,268	\$ 2,268	\$ 2,268
235-Oregon Paid Leave	\$ -	\$ -	\$ 9	\$ 952	\$ 952	\$ 952
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 113,697	\$ 113,697	\$ 113,697
470-Computer Software	\$ -	\$ 5,163	\$ -	\$ -	\$ -	\$ -
1280 Total	\$ -	\$ 23,138	\$ 3,149	\$ 448,017	\$ 448,017	\$ 448,017

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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)						
1288-Charter Schools						
360-Charter School Flow through	\$ -	\$ 61,950	\$ 365,511	\$ -	\$ -	\$ -
1288 Total	\$ -	\$ 61,950	\$ 365,511	\$ -	\$ -	\$ -
1291-English Language Learner						
112-Classified Salaries	\$ -	\$ -	\$ -	\$ 74,483	\$ 74,483	\$ 74,483
155-Stipends - Licensed	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 1,189	\$ -	\$ 23,112	\$ 23,112	\$ 23,112
220-Social Security Administration	\$ -	\$ 383	\$ -	\$ 5,698	\$ 5,698	\$ 5,698
231-Workers Compensation	\$ -	\$ 16	\$ -	\$ 447	\$ 447	\$ 447
235-Oregon Paid Leave	\$ -	\$ -	\$ -	\$ 298	\$ 298	\$ 298
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 42,632	\$ 42,632	\$ 42,632
1291 Total	\$ -	\$ 6,587	\$ -	\$ 146,671	\$ 146,671	\$ 146,671
2110-Attendance & Social Work						
112-Classified Salaries	\$ -	\$ -	\$ -	\$ 61,096	\$ 61,096	\$ 61,096
156-Stipends - Classified	\$ -	\$ 7,750	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 2,112	\$ -	\$ 20,018	\$ 20,018	\$ 20,018
220-Social Security Administration	\$ -	\$ 593	\$ -	\$ 4,674	\$ 4,674	\$ 4,674
231-Workers Compensation	\$ -	\$ 24	\$ -	\$ 367	\$ 367	\$ 367
235-Oregon Paid Leave	\$ -	\$ -	\$ -	\$ 244	\$ 244	\$ 244
243-Classified Insurance	\$ -	\$ -	\$ -	\$ 25,645	\$ 25,645	\$ 25,645
2110 Total	\$ -	\$ 10,479	\$ -	\$ 112,043	\$ 112,043	\$ 112,043
2114-Student Accounting Services						
156-Stipends - Classified	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 923	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 230	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -
2114 Total	\$ -	\$ 4,162	\$ -	\$ -	\$ -	\$ -
2115-Student Safety						
156-Stipends - Classified	\$ -	\$ 18,950	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 4,198	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 1,450	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 456	\$ -	\$ -	\$ -	\$ -
2115 Total	\$ -	\$ 25,054	\$ -	\$ -	\$ -	\$ -
2120-Guidance Services						
111-Licensed Salaries	\$ -	\$ 27,554	\$ 37,998	\$ 724,500	\$ 724,500	\$ 724,500
155-Stipends - Licensed	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 12,084	\$ 11,293	\$ 227,236	\$ 227,236	\$ 227,236
220-Social Security Administration	\$ -	\$ 2,951	\$ 2,907	\$ 55,424	\$ 55,424	\$ 55,424
231-Workers Compensation	\$ -	\$ 132	\$ 126	\$ 4,347	\$ 4,347	\$ 4,347
235-Oregon Paid Leave	\$ -	\$ -	\$ 101	\$ 2,898	\$ 2,898	\$ 2,898
242-Licensed Insurance	\$ -	\$ 5,741	\$ 8,945	\$ 156,319	\$ 156,319	\$ 156,319
2120 Total	\$ -	\$ 61,462	\$ 61,370	\$ 1,170,724	\$ 1,170,724	\$ 1,170,724
2126-Placement Services						
156-Stipends - Classified	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 297	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -
2126 Total	\$ -	\$ 1,377	\$ -	\$ -	\$ -	\$ -
2130-Health Services						
124-Temporary - Classified (At-Will)	\$ -	\$ 44,109	\$ 11,750	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 4,823	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 3,428	\$ 899	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 154	\$ 42	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 47	\$ -	\$ -	\$ -
2130 Total	\$ -	\$ 53,214	\$ 12,738	\$ -	\$ -	\$ -

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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	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 923	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 230	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ -
2135 Total	\$ -	\$ 4,162	\$ -	\$ -	\$ -	\$ -
2144-Psychotherapy Services						
155-Stipends - Licensed	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 626	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 153	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -
2144 Total	\$ -	\$ 2,785	\$ -	\$ -	\$ -	\$ -
2150-Speech Pathology & Audiology						
155-Stipends - Licensed	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 1,486	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 383	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 16	\$ -	\$ -	\$ -	\$ -
2150 Total	\$ -	\$ 6,884	\$ -	\$ -	\$ -	\$ -
2190-Service Direction, Student Support						
135-Vacation Payout	\$ -	\$ -	\$ 2,518	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 1,715	\$ 827	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 421	\$ 193	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 17	\$ 8	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -
2190 Total	\$ -	\$ 7,653	\$ 3,554	\$ -	\$ -	\$ -
2210-Improvement of Instruction Services						
113-Administrators	\$ -	\$ -	\$ 58,349	\$ -	\$ -	\$ -
135-Vacation Payout	\$ -	\$ -	\$ 2,518	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 4,050	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 3,944	\$ 14,667	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 654	\$ 4,656	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 27	\$ 201	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 127	\$ -	\$ -	\$ -
312-Instructional Improvement Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ 11,332	\$ -	\$ -	\$ -	\$ -
2210 Total	\$ -	\$ 24,507	\$ 80,518	\$ -	\$ -	\$ -
2220-educational Media Services						
156-Stipends - Classified	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 2,440	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 689	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ -
2220 Total	\$ -	\$ 12,157	\$ -	\$ -	\$ -	\$ -
2240-Instructional Staff Development						
133-Extra Duty - Classified	\$ -	\$ 28	\$ 13,394	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 8	\$ 4,391	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 2	\$ 1,025	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 0	\$ 49	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ 140	\$ -	\$ -	\$ -	\$ -
2240-Instructional Staff Development Total	\$ -	\$ 178	\$ 18,859	\$ -	\$ -	\$ -

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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	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 2,420	\$ 5,127	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 467	\$ 1,114	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 22	\$ 46	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 58	\$ -	\$ -	\$ -
351-Telephone	\$ -	\$ 1,829	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 3,202	\$ -	\$ -	\$ -	\$ -
2321 Total	\$ -	\$ 14,940	\$ 20,903	\$ -	\$ -	\$ -
2410-Office of the Principal Services						
112-Classified Salaries	\$ -	\$ 17,941	\$ 30,571	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 973	\$ -	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -
156-Stipend Classified	\$ -	\$ 23,500	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 17,822	\$ 9,086	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 4,851	\$ 2,339	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 207	\$ 110	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 71	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ 3,282	\$ 8,436	\$ -	\$ -	\$ -
353-Postage	\$ -	\$ 347	\$ -	\$ -	\$ -	\$ -
355-Printing & Binding	\$ -	\$ 59	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 1,501	\$ 92,000	\$ -	\$ -	\$ -
2410 Total	\$ -	\$ 91,484	\$ 142,612	\$ -	\$ -	\$ -
2520-Fiscal Services						
135-Vacation Payout	\$ -	\$ -	\$ 8,140	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -
155-Stipends - Licensed	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 3,200	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 3,360	\$ 2,605	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 814	\$ 623	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 34	\$ 27	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -
690-Grant Indirect Charges	\$ -	\$ 88,367	\$ 265,653	\$ -	\$ -	\$ -
2520 Total	\$ -	\$ 103,275	\$ 277,070	\$ -	\$ -	\$ -
2542-Care & Upkeep of Buildings Services						
135-Vacation Payout	\$ -	\$ -	\$ 1,052	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 21,275	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 6,155	\$ 313	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 1,664	\$ 81	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 524	\$ 26	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 2,891	\$ -	\$ -	\$ -	\$ -
2542 Total	\$ -	\$ 33,010	\$ 1,475	\$ -	\$ -	\$ -
2544-Maintenance						
135-Vacation Payout	\$ -	\$ -	\$ 1,455	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 1,814	\$ 432	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 497	\$ 111	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 135	\$ 40	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -
322-Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2544 Total	\$ -	\$ 8,947	\$ 2,044	\$ -	\$ -	\$ -

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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	\$ -	\$ -	\$ 1,375	\$ -	\$ -	\$ -
154-Stipends - Admin	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 4,342	\$ 451	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 1,262	\$ 105	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 515	\$ 5	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -
542-Replacement Equipment Purchases	\$ -	\$ 7,101	\$ -	\$ -	\$ -	\$ -
2550 Total	\$ -	\$ 29,720	\$ 1,942	\$ -	\$ -	\$ -
2620-Planning, Research, Development, ..						
112-Classified Salaries	\$ -	\$ -	\$ 9,885	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ -	\$ 2,938	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ -	\$ 756	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ -	\$ 36	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ -	\$ 5,471	\$ -	\$ -	\$ -
2620 Total	\$ -	\$ -	\$ 19,109	\$ -	\$ -	\$ -
2640-Staff Services						
135-Vacation Payout	\$ -	\$ -	\$ 5,643	\$ -	\$ -	\$ -
154-Stipend - Admin	\$ -	\$ 1,500	\$ 40,500	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ -	\$ -	\$ 252,000	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ 2,500	\$ 307,000	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 1,282	\$ 198,633	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 306	\$ 26,240	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 13	\$ 1,888	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 2,421	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 1,224	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ 14,832	\$ -	\$ -	\$ -	\$ -
2642 Total	\$ -	\$ 21,657	\$ 834,325	\$ -	\$ -	\$ -
2660-Technology Services						
135-Vacation Payout	\$ -	\$ -	\$ 3,733	\$ -	\$ -	\$ -
154-Stipend - Admin	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 892	\$ 1,109	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 230	\$ 286	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 9	\$ 12	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -
316-Instructional Data Processing Services	\$ -	\$ 8,615	\$ -	\$ -	\$ -	\$ -
386-Data Processing Services	\$ -	\$ 5,547	\$ -	\$ -	\$ -	\$ -
389-Other Professional & Technical	\$ -	\$ 14,477	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 780	\$ -	\$ -	\$ -	\$ -
460-Non-consumable Items	\$ -	\$ 2,414	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ -	\$ 16,356	\$ -	\$ 46,379	\$ 46,379	\$ 46,379
2660 Total	\$ -	\$ 52,320	\$ 5,155	\$ 46,379	\$ 46,379	\$ 46,379
2680-Interpretation & Translation						
154-Stipends - Admin	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
156-Stipends - Classified	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 446	\$ -	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 115	\$ -	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
2680 Total	\$ -	\$ 2,065	\$ -	\$ -	\$ -	\$ -

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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 (ESEA III)						
3100-Food Services						
112-Classified Salaries	\$ -	\$ 35,942	\$ 49,046	\$ -	\$ -	\$ -
132-Comp Time	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 544	\$ -	\$ -	\$ -	\$ -
135-Vacation Payout	\$ -	\$ -	\$ 1,778	\$ -	\$ -	\$ -
154-Stipend - Admin	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -
155-Stipend - Licensed	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -
156-Stipend - Classified	\$ -	\$ 28,950	\$ -	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 16,087	\$ 15,180	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 4,843	\$ 3,888	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 1,535	\$ 1,153	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 134	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ 14,203	\$ 18,582	\$ -	\$ -	\$ -
247-TSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ 590	\$ -	\$ -	\$ -	\$ -
450-Food	\$ -	\$ 3,910	\$ -	\$ -	\$ -	\$ -
541-Initial & Additional Equipment Purchases	\$ -	\$ 5,435	\$ -	\$ -	\$ -	\$ -
3100 Total	\$ -	\$ 114,138	\$ 89,721	\$ -	\$ -	\$ -
4150-Building Acquisition, Construction, ...						
520-Building Acquisition	\$ -	\$ -	\$ 1,500,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
541-Initial & Additional Equipment Purchases	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ -
4150 Total	\$ -	\$ -	\$ 2,300,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ -	\$ 75,693	\$ 1,000,000	\$ -	\$ -	\$ -
7000 Total	\$ -	\$ 75,693	\$ 1,000,000	\$ -	\$ -	\$ -
FUND 903-TOTAL REQUIREMENTS	\$ -	\$ 2,238,418	\$ 6,500,000	\$ 5,500,000	\$ 5,500,000	\$ 5,500,000

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	\$ 682,497	\$ 100,000	\$ 100,000	\$ 100,000
State Total	\$ -	\$ 795,001	\$ 682,497	\$ 100,000	\$ 100,000	\$ 100,000
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ -	\$ (8,737)	\$ -	\$ -	\$ -	\$ -
BFB Total	\$ -	\$ (8,737)	\$ -	\$ -	\$ -	\$ -
FUND 904-TOTAL RESOURCES	\$ -	\$ 786,264	\$ 682,497	\$ 100,000	\$ 100,000	\$ 100,000

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	\$ 2,898	\$ -	\$ -	\$ -	\$ -	\$ -
1122 Total	\$ 2,898	\$ -	\$ -	\$ -	\$ -	\$ -
1288-Charter School						
360-Charter School Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1288 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1400-Summer School Programs						
131-Extra Duty - Licensed	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ -	\$ 424	\$ -	\$ -	\$ -	\$ -
152-Stipend - Summer School	\$ 38	\$ 422,535	\$ 500,680	\$ 125,000	\$ 125,000	\$ 125,000
210-PERS	\$ 12	\$ 115,699	\$ 148,802	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 3	\$ 32,448	\$ 28,630	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 0	\$ 1,527	\$ 1,559	\$ -	\$ -	\$ -
319-Other Instructional Professional	\$ -	\$ 37,286	\$ -	\$ -	\$ -	\$ -
340-Travel	\$ 57	\$ 63	\$ -	\$ -	\$ -	\$ -
390-Other General Professional & Technical	\$ -	\$ 161,667	\$ 75,000	\$ -	\$ -	\$ -
393-Child Care Services	\$ -	\$ 90,420	\$ -	\$ -	\$ -	\$ -
399-Licensed Subs	\$ -	\$ 813	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ 4,203	\$ 10,088	\$ 11,000	\$ -	\$ -	\$ -
420-Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460-Non-consumable Items	\$ -	\$ 13,720	\$ -	\$ -	\$ -	\$ -
470-Computer Software	\$ 73	\$ 252	\$ -	\$ -	\$ -	\$ -
640-Dues and Fees	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -
692-Grant Matching	\$ -	\$ (223,677)	\$ (170,624)	\$ -	\$ -	\$ -
1400 Total	\$ 4,423	\$ 664,466	\$ 595,047	\$ 125,000	\$ 125,000	\$ 125,000
2520-Fiscal Services						
690-Grant Indirect Charges	\$ -	\$ 33,551	\$ 27,959	\$ -	\$ -	\$ -
692-Grant Matching	\$ -	\$ 33,551	\$ 27,959	\$ (25,000)	\$ (25,000)	\$ (25,000)
2520 Total	\$ -	\$ 33,551	\$ 27,959	\$ (25,000)	\$ (25,000)	\$ (25,000)
2542-Care & Upkeep of Buildings						
395-Classified Subs	\$ 619	\$ 2,329	\$ -	\$ -	\$ -	\$ -
2542 Total	\$ 619	\$ 2,329	\$ -	\$ -	\$ -	\$ -
2550-Student Transportation						
133-Extra Duty - Classified	\$ -	\$ 11,240	\$ 10,500	\$ -	\$ -	\$ -
152-Stipend - Summer School	\$ -	\$ 3,750	\$ 3,500	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 3,685	\$ 4,161	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ 1,147	\$ 1,071	\$ -	\$ -	\$ -
231-Workers Compensation	\$ -	\$ 523	\$ 493	\$ -	\$ -	\$ -
2550-Student Transportation Total	\$ -	\$ 20,345	\$ 19,725	\$ -	\$ -	\$ -

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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	\$ -	\$ 12,990	\$ -	\$ -	\$ -	\$ -
114-Manual Salaries	\$ -	\$ 11,375	\$ -	\$ -	\$ -	\$ -
127-Student Helpers	\$ 87	\$ 3,656	\$ 2,243	\$ -	\$ -	\$ -
133-Extra Duty - Classified	\$ 413	\$ 23,859	\$ 22,749	\$ -	\$ -	\$ -
210-PERS	\$ -	\$ 6,000	\$ 4,000	\$ -	\$ -	\$ -
220-Social Security Administration	\$ 82	\$ 14,936	\$ 8,051	\$ -	\$ -	\$ -
231-Workers Compensation	\$ 30	\$ 4,344	\$ 2,046	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ 14	\$ 1,001	\$ 677	\$ -	\$ -	\$ -
241-Administrator Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
243-Classified Insurance	\$ -	\$ 1,032	\$ -	\$ -	\$ -	\$ -
329-Other Property Services	\$ -	\$ 4,115	\$ -	\$ -	\$ -	\$ -
395-Classified Subs	\$ -	\$ 142	\$ -	\$ -	\$ -	\$ -
406-Gas, Oil, Lube, Propane	\$ 172	\$ 310	\$ -	\$ -	\$ -	\$ -
410-Consumable Supplies & Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
411-Donated Commodities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450-Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3102 Total	\$ 797	\$ 83,761	\$ 39,766	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ (8,737)	\$ (18,187)	\$ -	\$ -	\$ -	\$ -
7000 Total	\$ (8,737)	\$ (18,187)	\$ -	\$ -	\$ -	\$ -
FUND 904-TOTAL REQUIREMENTS	\$ -	\$ 786,264	\$ 682,497	\$ 100,000	\$ 100,000	\$ 100,000

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	\$ 300,000	\$ 154,000	\$ 154,000	\$ 154,000	\$ 154,000
Interfund Transfers Total	\$ 450,000	\$ 300,000	\$ 154,000	\$ 154,000	\$ 154,000	\$ 154,000
Beginning Fund Balance						
5400-Resources - Beginning Fund Balance	\$ 825,000	\$ 1,275,000	\$ 1,575,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
Beginning Fund Balance Total	\$ 825,000	\$ 1,275,000	\$ 1,575,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000
FUND 999-TOTAL RESOURCES	\$ 1,275,000	\$ 1,575,000	\$ 1,729,000	\$ 1,754,000	\$ 1,754,000	\$ 1,754,000
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	\$ 120,000	\$ 120,000	\$ 120,000
210-PERS	\$ -	\$ -	\$ 6,439	\$ -	\$ -	\$ -
220-Social Security Administration	\$ -	\$ -	\$ 9,180	\$ 8,415	\$ 8,415	\$ 8,415
231-Workers Compensation	\$ -	\$ -	\$ 83	\$ -	\$ -	\$ -
235-Oregon Paid Leave	\$ -	\$ -	\$ 320	\$ -	\$ -	\$ -
242-Licensed Insurance	\$ -	\$ -	\$ 16,080	\$ -	\$ -	\$ -
245-Retiree Insurance	\$ -	\$ -	\$ 34,000	\$ 30,000	\$ 30,000	\$ 30,000
2700 Total	\$ -	\$ -	\$ 186,103	\$ 158,415	\$ 158,415	\$ 158,415
5200-Transfers of Funds						
5200-Transfers of Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 1,275,000	\$ 1,575,000	\$ 1,542,897	\$ 1,595,585	\$ 1,595,585	\$ 1,595,585
7000 Total	\$ 1,275,000	\$ 1,575,000	\$ 1,542,897	\$ 1,595,585	\$ 1,595,585	\$ 1,595,585
FUND 999-TOTAL REQUIREMENTS	\$ 1,275,000	\$ 1,575,000	\$ 1,729,000	\$ 1,754,000	\$ 1,754,000	\$ 1,754,000

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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	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	\$ 4,250,000	\$ 4,250,000
1112-Prior Year's Taxes	\$ 78,900	\$ 70,348	\$ 140,000	\$ 50,000	\$ 50,000	\$ 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	\$ 4,300,000	\$ 4,300,000
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 129,222	\$ 216,126	\$ 141,000	\$ 450,000	\$ 450,000	\$ 450,000
BFB Total	\$ 129,222	\$ 216,126	\$ 141,000	\$ 450,000	\$ 450,000	\$ 450,000
FUND 300-TOTAL RESOURCES	\$ 4,058,833	\$ 4,291,502	\$ 4,181,000	\$ 4,750,000	\$ 4,750,000	\$ 4,750,000
REQUIREMENT REPORT:						
	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	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	\$ 3,150,000	\$ 3,150,000
621-Regular Interest	\$ 1,297,707	\$ 1,192,190	\$ 1,100,002	\$ 1,000,331	\$ 1,000,331	\$ 1,000,331
5100 Total	\$ 3,842,707	\$ 3,942,190	\$ 4,040,002	\$ 4,150,331	\$ 4,150,331	\$ 4,150,331
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 216,127	\$ 349,312	\$ 140,998	\$ 599,669	\$ 599,669	\$ 599,669
7000 Total	\$ 216,127	\$ 349,312	\$ 140,998	\$ 599,669	\$ 599,669	\$ 599,669
FUND 300-TOTAL REQUIREMENTS	\$ 4,058,833	\$ 4,291,502	\$ 4,181,000	\$ 4,750,000	\$ 4,750,000	\$ 4,750,000

LEBANON COMMUNITY SCHOOL DISTRICT 9
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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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	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	\$ 200,000	\$ 200,000
Transfer Total	\$ -	\$ 300,000	\$ 125,000	\$ 200,000	\$ 200,000	\$ 200,000
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ 126,972	\$ (4,741)	\$ 117,550	\$ 31,513	\$ 31,513	\$ 31,513
BFB Total	\$ 126,972	\$ (4,741)	\$ 117,550	\$ 31,513	\$ 31,513	\$ 31,513
FUND 311-TOTAL RESOURCES	\$ 172,853	\$ 386,934	\$ 242,550	\$ 231,513	\$ 231,513	\$ 231,513

REQUIREMENT REPORT:	2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	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	\$ 126,334	\$ 126,334
621-Regular Interest	\$ 51,261	\$ 97,214	\$ 97,214	\$ 97,214	\$ 97,214	\$ 97,214
5100 Total	\$ 177,594	\$ 223,548	\$ 223,547	\$ 223,548	\$ 223,548	\$ 223,548
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ (4,741)	\$ 163,387	\$ 19,004	\$ 7,965	\$ 7,965	\$ 7,965
7000 Total	\$ (4,741)	\$ 163,387	\$ 19,004	\$ 7,965	\$ 7,965	\$ 7,965
FUND 311-TOTAL REQUIREMENTS	\$ 172,853	\$ 386,934	\$ 242,550	\$ 231,513	\$ 231,513	\$ 231,513

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

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, Construction, ...						
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	\$ -	\$ -	\$ -

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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	\$ 200,000	\$ 200,000
Transfer Total	\$ 93,000	\$ 450,000	\$ 450,000	\$ 200,000	\$ 200,000	\$ 200,000
Sale of Fixed Assets						
5300-Sale of Fixed Assets	\$ 529,300	\$ -	\$ 340,000	\$ 375,000	\$ 375,000	\$ 375,000
Sale Total	\$ 529,300	\$ -	\$ 340,000	\$ 375,000	\$ 375,000	\$ 375,000
Beginning Fund Balance (BFB)						
5400-Beginning Fund Balance	\$ (56,111)	\$ 3,189	\$ 5,000	\$ 195,000	\$ 195,000	\$ 195,000
BFB Total	\$ (56,111)	\$ 3,189	\$ 5,000	\$ 195,000	\$ 195,000	\$ 195,000
FUND 530-TOTAL RESOURCES	\$ 575,189	\$ 453,189	\$ 795,000	\$ 770,000	\$ 770,000	\$ 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	\$ 17,500	\$ 17,500
133-Extra Duty - Classified	\$ -	\$ -	\$ 1,845	\$ 5,000	\$ 5,000	\$ 5,000
210-PERS	\$ -	\$ -	\$ 6,202	\$ 847	\$ 847	\$ 847
220-Social Security Administration	\$ -	\$ -	\$ 1,484	\$ 191	\$ 191	\$ 191
231-Worker's Compensation	\$ -	\$ -	\$ 104	\$ 15	\$ 15	\$ 15
235-OR Paid Leave	\$ -	\$ -	\$ 80	\$ 10	\$ 10	\$ 10
2540 Total	\$ -	\$ -	\$ 27,273	\$ 23,563	\$ 23,563	\$ 23,563
4150-Buildings Acquisition, Const., Improve						
520-Buildings Acquisition	\$ 572,000	\$ 492,903	\$ 767,727	\$ 400,000	\$ 400,000	\$ 400,000
541-Initial & Additional Equipment Purchases	\$ -	\$ 22,726	\$ -	\$ -	\$ -	\$ -
4150 Total	\$ 572,000	\$ 515,628	\$ 767,727	\$ 400,000	\$ 400,000	\$ 400,000
7000-Ending Fund Balance						
820-Unappropriated Ending Fund Balance	\$ 3,189	\$ (62,439)	\$ -	\$ 346,437	\$ 346,437	\$ 346,437
7000 Total	\$ 3,189	\$ (62,439)	\$ -	\$ 346,437	\$ 346,437	\$ 346,437
FUND 530-TOTAL REQUIREMENTS	\$ 575,189	\$ 453,189	\$ 795,000	\$ 770,000	\$ 770,000	\$ 770,000

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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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	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	\$ 230,000	\$ 230,000
BFB Total	\$	78,685	\$ 251,827	\$ 237,400	\$ 230,000	\$ 230,000	\$ 230,000
FUND 601-TOTAL RESOURCES	\$	305,685	\$ 251,827	\$ 237,400	\$ 230,000	\$ 230,000	\$ 230,000

REQUIREMENT REPORT:		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 601-UNEMPLOYMENT INSURANCE FUND							
2329-Other Executive Administration							
397-Claims Administration	\$	53,858	\$ 11,045	\$ 50,000	\$ 130,000	\$ 130,000	\$ 130,000
2329 Total	\$	53,858	\$ 11,045	\$ 50,000	\$ 130,000	\$ 130,000	\$ 130,000
7000-Ending Fund Balance							
820-Unappropriated Ending Fund Balance	\$	251,827	\$ 240,782	\$ 187,400	\$ 100,000	\$ 100,000	\$ 100,000
7000 Total	\$	251,827	\$ 240,782	\$ 187,400	\$ 100,000	\$ 100,000	\$ 100,000
FUND 601-TOTAL REQUIREMENTS	\$	305,685	\$ 251,827	\$ 237,400	\$ 230,000	\$ 230,000	\$ 230,000

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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	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 701-STAFF HOSPITALITY FUND							
Revenue from Local Sources							
1990-Miscellaneous	\$	398	\$ 411	\$ 1,000	\$ 500	\$ 500	\$ 500
Local Total	\$	398	\$ 411	\$ 1,000	\$ 500	\$ 500	\$ 500
Beginning Fund Balance (BFB)							
5400-Beginning Fund Balance	\$	2,071	\$ 2,468	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
BFB Total	\$	2,071	\$ 2,468	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
FUND 601-TOTAL RESOURCES	\$	2,468	\$ 2,879	\$ 1,000	\$ 3,500	\$ 3,500	\$ 3,500

REQUIREMENT REPORT:		2020-2021	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024
		ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND 701-STAFF HOSPITALITY FUND							
2520-Fiscal Services							
410-Consumable Supplies	\$	-	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
2520 Total	\$	-	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
7000-Ending Fund Balance							
820-Unappropriated Ending Fund Balance	\$	2,468	\$ 2,879	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
7000 Total	\$	2,468	\$ 2,879	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
FUND 601-TOTAL REQUIREMENTS	\$	2,468	\$ 2,879	\$ 1,000	\$ 3,500	\$ 3,500	\$ 3,500

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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
58)
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

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 Benton 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 comments 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 <http://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.

#153107

PUBLISH: 5/1/2023

Section: Public Notices
Category: 990 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, 20 23
Cyndi Rae Sprinkel-Hart, Notary



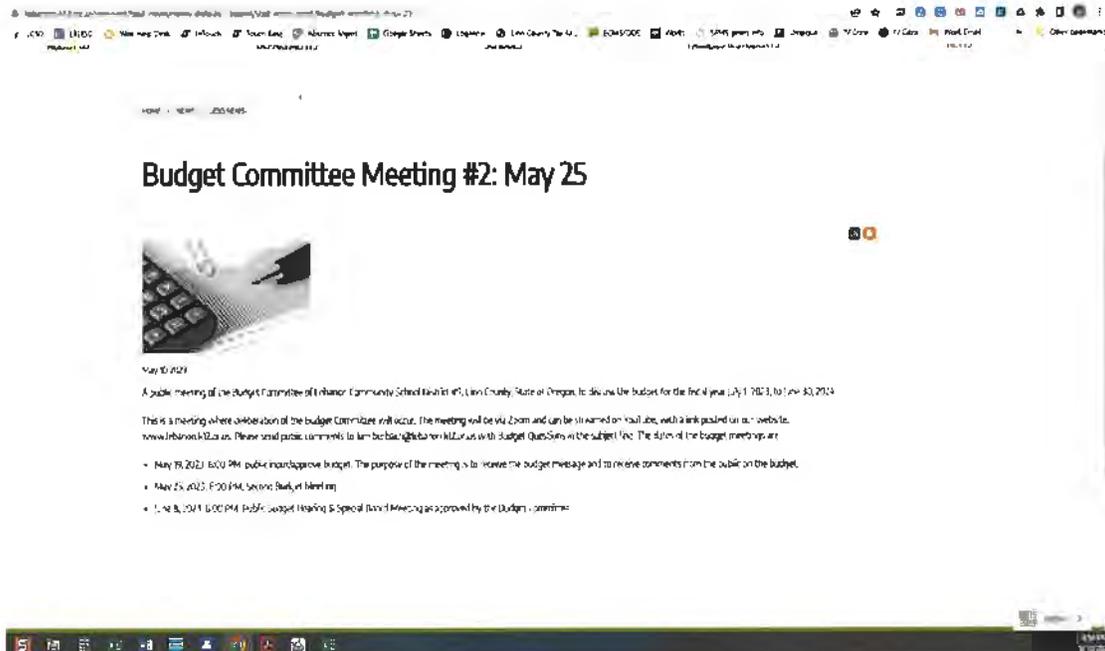
NOTICE OF BUDGET COMMITTEE MEETING #2

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



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

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 #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 rlm.budget@lebanon.k12.or.us with Budget Questions in the subject line. The dates of the budget meetings are:

- May 18, 2023, 4:00 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

#153370

PUBLISH: 05/09/2023, 05/11/2023

Section: Public Notices

Category: 990 Public Notice

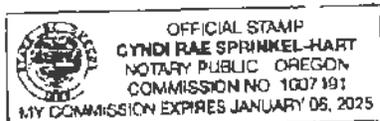
PUBLISHED ON: 05/09/2023, 05/11/2023

TOTAL AD COST: 442.88

FILED ON: 5/11/2023

Monica Hampton
Monica Hampton
Legal Clerk

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



*** Proof of Publication ***

State of Oregon
ss)
County of Linn and Benton

LEBANON COMMUNITY SCHOOL DISTR

485 S 5TH ST
LEBANON, OR 97355

ORDER NUMBER 153799

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.

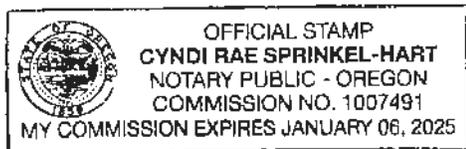
Section: Public Notices
Category: 990 Public Notice
PUBLISHED ON: 06/06/2023

TOTAL AD COST: 993.20

FILED ON: 6/6/2023

Monica Hampton
Monica Hampton
Legal Clerk

Cyndi Rae Sprinkel-Hart
Subscribed and sworn to before me on June 6, 2023
Cyndi Rae Sprinkel-Hart, Notary



*** Proof of Publication ***

NOTICE OF BUDGET HEARING

A public meeting of the Lebanon Community School District will be held on June 15, 2023 at 6:00 pm online via YouTube. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Lebanon Community School District 9 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 485 S. Fifth Street, Lebanon, Oregon 97355 between the hours of 8:00 a.m. and 4:00 p.m., or online at <http://lebanon.k12.or.us>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: William Lewis, Business Director Telephone: 541-259-8945 Email: william.lewis@lebanon.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount		Approved Budget
	Last Year 2021-22	This Year 2022-23	Next Year 2023-24
Beginning Fund Balance	\$11,254,067	\$10,584,416	12,310,485
Current Year Property Taxes, other than Local Option Taxes	11,609,115	16,165,243	16,751,240
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	6,404,009	2,275,550	2,545,681
Revenue from Intermediate Sources	225,782	416,415	391,983
Revenue from State Sources	40,825,602	38,932,274	41,164,266
Revenue from Federal Sources	8,486,433	13,586,718	13,076,344
Interfund Transfers	2,570,997	2,409,000	2,184,000
All Other Budget Resources	105,425	340,000	377,000
Total Resources	\$81,481,429	\$84,809,616	\$88,800,999

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$28,342,442	\$30,245,587	\$30,237,413
Other Associated Payroll Costs	17,454,578	19,526,763	20,526,376
Purchased Services	7,229,589	7,119,068	7,334,989
Supplies & Materials	4,513,097	5,057,929	4,755,754
Capital Outlay	3,487,713	6,832,727	8,532,000
Other Objects (except debt service & Interfund transfers)	1,151,559	1,526,827	639,326
Debt Service*	4,165,738	4,263,549	4,373,878
Interfund Transfers*	2,570,997	2,409,000	2,184,000
Operating Contingency	0	100,000	100,000
Unappropriated Ending Fund Balance & Reserves	12,565,718	7,728,167	10,017,263
Total Requirements	\$81,481,429	\$84,809,616	\$88,800,999

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$36,158,595	\$38,227,860	\$38,269,099
FTE	409	387	375
2000 Support Services	21,101,891	23,552,709	22,782,095
FTE	171	180	170
3000 Enterprise & Community Service	2,207,140	2,336,111	3,527,665
FTE	25	25	28
4000 Facility Acquisition & Construction	2,711,411	6,192,727	7,567,000
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	4,165,738	4,263,549	4,373,878
5200 Interfund Transfers*	2,570,997	2,409,000	2,184,000
6000 Contingency	0	100,000	100,000
7000 Unappropriated Ending Fund Balance	12,565,718	7,728,167	10,017,263
Total Requirements	\$81,481,429	\$84,809,616	\$88,800,999
Total FTE	605	592	574

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.9925 per \$1,000)	4.9925	4.9925	4.9925
Local Option Levy			
Levy for General Obligation Bonds	\$4,159,307	\$4,242,002	\$4,345,896

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$26,705,000	
Other Bonds	\$1,895,000	
Other Borrowings	\$0	
Total	\$28,600,000	

#153799

PUBLISH: 6/8/2023

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Lebanon Community School District will be held on June 15, 2023 at 6:00 pm online via YouTube. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Lebanon Community School District 9 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 485 S. Fifth Street, Lebanon, Oregon 97355 between the hours of 8:00 a.m. and 4:00 p.m., or online at <http://lebanon.k12.or.us>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: William Lewis, Business Director

Telephone: 541-259-8945

Email: william.lewis@lebanon.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance	\$11,254,067	\$10,584,416	12,310,485
Current Year Property Taxes, other than Local Option Taxes	11,609,115	16,165,243	16,751,240
Current Year Local Option Property Taxes	0	0	0
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Revenue from Intermediate Sources	225,782	416,415	391,983
Revenue from State Sources	40,825,602	38,932,274	41,164,266
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All Other Budget Resources	105,425	340,000	377,000
Total Resources	\$81,481,429	\$84,809,616	\$88,800,999

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$28,342,442	\$30,245,587	\$30,237,413
Other Associated Payroll Costs	17,454,578	19,526,763	20,526,376
Purchased Services	7,229,589	7,119,068	7,334,989
Supplies & Materials	4,513,097	5,057,929	4,755,754
Capital Outlay	3,487,713	6,832,727	8,632,000
Other Objects (except debt service & interfund transfers)	1,151,559	1,526,827	639,326
Debt Service*	4,165,738	4,263,549	4,373,878
Interfund Transfers*	2,570,997	2,409,000	2,184,000
Operating Contingency	0	100,000	100,000
Unappropriated Ending Fund Balance & Reserves	12,565,718	7,728,167	10,017,263
Total Requirements	\$81,481,429	\$84,809,616	\$88,800,999

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$36,158,535	\$38,227,360	\$38,269,099
FTE	409	387	375
2000 Support Services	21,101,891	23,552,703	22,762,095
FTE	171	180	170
3000 Enterprise & Community Service	2,207,140	2,336,111	3,527,665
FTE	25	25	28
4000 Facility Acquisition & Construction	2,711,411	6,192,727	7,567,000
FTE	0	0	0
5000 Other Uses			
5100 Debt Service*	4,165,738	4,263,549	4,373,878
5200 Interfund Transfers*	2,570,997	2,409,000	2,184,000
6000 Contingency	0	100,000	100,000
7000 Unappropriated Ending Fund Balance	12,565,718	7,728,167	10,017,263
Total Requirements	\$81,481,429	\$84,809,616	\$88,800,999
Total FTE	605	592	574

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.9925 per \$1,000)	4.9925	4.9925	4.9925
Local Option Levy			
Levy For General Obligation Bonds	\$4,139,307	\$4,242,002	\$4,345,896

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$26,705,000	
Other Bonds	\$1,895,000	
Other Borrowings	\$0	
Total	\$28,600,000	

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

Proof of ED-1 Online

lebanon.k12.or.us/connected/index.html#/calendar-board/notifications/budget-hearing-june-15

COVID-19 Help Desk | About | Touch Base | Reserve Management | Change Preferences | Log Me Out | Lein County District 5 | BOM | Works | SMS | News | Unpublished | To Do | To Do | My Work Email | Other bookmarks

FORM ED-1 NOTICE OF BUDGET HEARING
 A public meeting of the Lebanon Community School District will be held on June 15, 2022 at 8:00 pm online via YouTube. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Lebanon Community School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 400 S. Fifth Street, Lebanon, Oregon 97356 between the hours of 8:00 a.m. and 4:00 p.m., or online at <http://lebanon.k12.or.us>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.
 Contact: William Lynch, Business Director Telephone: 541-235-8345 Email: william.lynch@lebanon.k12.or.us

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Last Year 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance	\$11,254,067	\$10,584,438	\$9,310,485
Current Year Property Taxes, other than Local Option Taxes	11,889,115	16,166,248	16,751,240
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	6,484,006	2,275,500	2,545,681
Revenue from Intergovernmental Sources	22,783	816,415	393,983
Revenue from State Sources	40,825,602	38,932,374	41,564,368
Revenue from Federal Sources	6,484,132	13,686,718	33,076,344
Interfund Transfers	2,572,897	2,409,000	2,184,000
All Other Budget Resources	105,425	340,000	377,000
Total Resources	\$81,481,429	\$84,809,816	\$83,800,999

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$38,842,442	\$30,245,587	\$30,727,413
Other Associated Payroll Costs	17,424,578	18,526,764	20,526,378
Purchased Services	7,338,549	7,115,068	7,134,988
Supplies & Materials	4,513,087	4,057,929	4,755,754
Capital Outlay	8,487,713	6,832,727	6,642,000
Other Objects (except debt service & interfund transfers)	1,151,558	5,516,877	409,325
Debt Service*	2,365,738	4,363,549	4,373,819
Interfund Transfers**	5,376,867	2,406,000	2,184,000
Operating Contingency	0	100,000	100,000
Unappropriated Ending Fund Balance & Reserves	12,565,718	7,238,167	10,017,263
Total Requirements	\$81,481,429	\$84,809,816	\$83,800,999

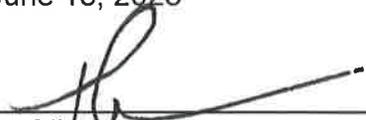
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	536,358,155	518,227,300	518,369,095
FTE	409	387	375
8000 Support Services	21,101,891	24,932,701	23,762,095
FTE	177	180	170
9000 Enterprise & Community Service	2,307,240	2,536,111	3,527,865
FTE	75	75	78
6000 Facility Acquisition & Construction	2,711,411	6,190,727	7,567,000
FTE	0	0	0
5000 Other Uses	0	0	0
5100 Debt Service*	4,545,738	4,363,549	4,373,819
5200 Interfund Transfers**	2,570,867	2,406,000	2,184,000
9000 Contingency	0	100,000	100,000

RESOLUTION #2023-04 IMPOSING & CATEGORZING TAX

BE IT RESOLVED that Board of Directors of the Lebanon Community School District #9 hereby approves the taxes provided for in the adopted budget:
At the rate of 4.9925 per \$1,000 of assessed valued for operations;
In the amount of \$4,345,896 for bonds;
and that these taxes are hereby imposed and categorized for tax year 2023-2024 upon the assessed value of all taxable property within the district as follows:

Education Limitations	Excluded from Limitations
Permanent Rate Tax..... 4.9925 / \$1,000	
Debt Service Levy.....	\$ 4,345,896

Date: June 15, 2023



Tom Oliver
Chair, Board Chair



Jennifer Meckley
Superintendent

RESOLUTION #2023-03 MAKING APPROPRIATION FOR THE 2023-2024 BUDGET

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are hereby appropriated:

General Fund (100)

Instruction.....	\$ 29,669,816
Support Services.....	\$ 18,040,795
Enterprise & Community..	\$ 40,587
Other:	
Interest.....	\$ -
Transfers.....	\$ 2,184,000
Contingency.....	\$ 100,000
Unappropriated Ending Fund Balance	<u>\$ 5,877,944</u>
Total.....	<u>\$ 55,913,142</u>

Special Revenue Funds (200's)

Instruction.....	\$ 8,599,283
Support Services.....	\$ 4,566,736
Enterprise & Community..	\$ 3,487,077
Facilities Acquist./Const..	\$ 7,167,000
Transfers.....	\$ -
Contingency.....	\$ -
Unappropriated Ending Fund Balance	<u>\$ 3,082,748</u>
Total.....	<u>\$ 26,902,844</u>

Debt Service (300's)

Debt Service.....	<u>\$ 4,981,513</u>
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Capital Projects (400's)

Facilities Acquist./Const..	<u>\$ -</u>
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Enterprise Fund (500's)

Support Services.....	\$ 23,563
Facilities Acquist./Const..	\$ 400,000
Unappropriated Ending Fund Balance	<u>\$ 346,437</u>
Total.....	<u>\$ 770,000</u>

Internal Service (600's)

Support Services.....	\$ 130,000
Unappropriated Ending Fund Balance	<u>\$ 100,000</u>
Total.....	<u>\$ 230,000</u>

Trust and Agency (700's)

Support Services.....	\$ 1,000
Unappropriated Ending Fund Balance	<u>\$ 2,500</u>
Total.....	<u>\$ 3,500</u>

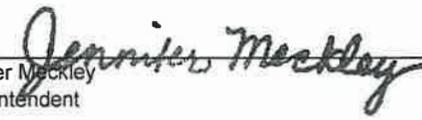
Total Appropriations, All Funds \$ 88,800,999

TOTAL ADOPTED BUDGET \$ 88,800,999

Date: June 15, 2023



 Tom Oliver
 Chair, Board of Directors



 Jennifer Meckley
 Superintendent

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

FORM OR-ED-50 2023-2024

To assessor of Linn County

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

Check here if this is an amended form.

The **Lebanon Community School District #9** has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of **Linn** County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u> 485 S. 5th Street </u>	<u> Lebanon </u>	<u> OR </u>	<u> 97355 </u>	<u> July 1, 2023 </u>
Mailing Address of District	City	State	Zip	Date Submitted
<u> William H. Lewis III </u>	<u> Business Director </u>	<u> 541-259-8945 </u>	<u> william.lewis@lebanon.k12.or.us </u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You **must** check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		<u>Subject to Education Limits</u> Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit).	1	4.9925	Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		\$4,345,896
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.		\$4,345,896

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.9925
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

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

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

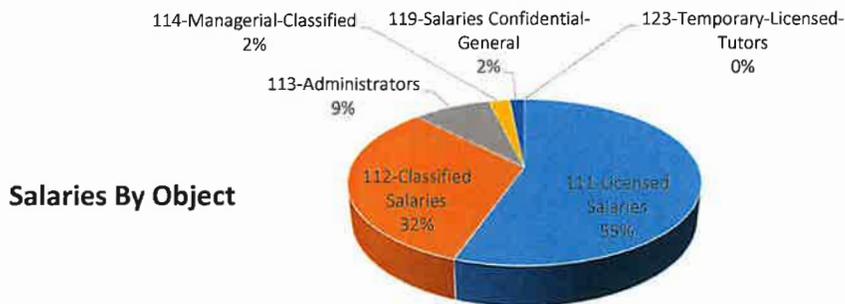
150-504-060 (Rev. 10-12-22)

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

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

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

Salary Cost by Object	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUNDS- ALL						
Salaries (111-119)						
111-Licensed Salaries	\$ 11,778,247	\$ 14,641,978	\$ 15,737,647	\$ 15,936,305	\$ 15,936,305	\$ 15,936,305
112-Classified Salaries	\$ 5,621,484	\$ 7,786,126	\$ 8,476,629	\$ 9,273,854	\$ 9,273,854	\$ 9,273,854
113-Administrators	\$ 1,925,231	\$ 2,261,247	\$ 2,315,117	\$ 2,440,944	\$ 2,440,944	\$ 2,440,944
114-Managerial-Classified	\$ 290,996	\$ 510,208	\$ 604,006	\$ 657,120	\$ 657,120	\$ 657,120
119-Salaries Confidential-General	\$ 302,542	\$ 403,230	\$ 485,197	\$ 465,767	\$ 465,767	\$ 465,767
123-Temporary-Licensed-Tutors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries Total	\$ 19,918,499	\$ 25,602,788	\$ 27,618,594	\$ 28,773,990	\$ 28,773,990	\$ 28,773,990



Number of Employees	20-21 FTE	21-22 FTE	22-23 FTE	23-24 FTE PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUNDS- ALL						
111-Licensed Salaries	248.24	267.91	256.51	239.61	239.61	239.61
112-Classified Salaries	300.72	306.73	301.44	301.10	301.10	301.10
113-Administrators	18.50	19.00	19.00	19.00	19.00	19.00
114-Managerial-Classified	5.01	5.00	7.00	7.00	7.00	7.00
119-Salaries Confidential-General	5.00	6.00	8.00	7.00	7.00	7.00
123-Temporary-Licensed-Tutors	1.00	0.00	0.00	0.00	0.00	0.00
	578.46	604.64	591.95	573.72	573.72	573.72

