



BUDGET COMMITTEE MEETING MINUTES

BOARD MEMBERS PRESENT: Tom Oliver, Board Chair Richard Borden Board Vice Chair Nichole Piland, Board Member & Budget Committee Vice Chair William Barish, Budget Committee Chair Roger Maurer, Budget Committee Member Kris Latimer, Budget Committee Member Via Zoom	EXECUTIVE STAFF PRESENT: Jennifer Meckley, Superintendent William Lewis, Business Director
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The meeting minutes were recorded by Executive Secretary Jessica Woody.

1. WELCOME AND CALL TO ORDER

Budget Committee Chair, William Barish, called the meeting to order at 6:00 PM.

2. BUDGET QUESTIONS AND DISCUSSION

Roger Maurer proposes the questions that he sent to William and discussion and answers follow in suit.

When asked why the time frame to review the budget is only one week, Tom Oliver explains that this year the district is on a more compressed timeline because of negotiations and awaiting the final state school funds. William Lewis notes that next year he would like to meet with the budget committee prior to March to ensure that the budget committee members are up to speed equally with the board members regarding the status of the budget.

William Lewis presents the total revenue and expense summary to the members. He also shows the adjustments that were made to the general fund revenue where items were missed or corrected.

3. BUDGET APPROVAL

Richard Borden motions that the budget committee of the Lebanon Community School District #9 hereby approve the budget for the fiscal year 2023-2024 in the total amount of \$88,587,303. Tom seconds the motion. All in favor with a unanimous vote, the budget is approved as stated above.

Tom Oliver motions that the budget committee of the Lebanon Community School District #9 hereby approve 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: permanent rate tax 4.9925/\$1,000, debt service levy \$4,345,896 which is excluded from limitations. Nichole Piland seconds the motion. All in favor with a unanimous vote, the taxes are approved as stated above.

William Barish sends thanks for the effort and work from all involved with the budget.

4. ADJOURNMENT

Tom motions to adjourn and Richard seconds the motion. All in favor, the meeting and budget committee is adjourned for the 2023-24 fiscal year at 6:15 PM.



William Barish, Budget Chair



Jennifer Meckley, Superintendent

Budget message

A budget message is prepared annually by the executive officer of the district. If there is no executive officer, the budget message is prepared by the presiding officer of the governing body (ORS 294.403, renumbered from 294.391). The executive officer or presiding officer may delegate the preparation of the budget message to the budget officer. The extent of the budget message depends upon the size and complexity of the budget, and any changes in fiscal policy or financial position since the preceding year.

The budget message must:

- Explain the budget document.
- Include a brief description of the proposed financial policies for the coming fiscal year.
- Describe the important features of the budget document in connection with the financial policies of the local government.
- Explain the reason for changes from the previous year in appropriation and revenue items.
- Explain the major changes in financial policy.

Any change in the basis of accounting must be explained in the budget message for the year in which the change is planned [ORS 294.333(2), renumbered from 294.445(2)].

The budget message is delivered to the budget committee at its first meeting. The budget message must be in writing, since it is a part of the complete budget document. The message can be delivered by anyone the executive officer or presiding officer appoints.

Budget calendar

A budget calendar is not required by law, but is highly recommended. If you schedule the steps of budget preparation, you can be more certain to allow sufficient time to complete the entire budget process before June 30, as is required by ORS 294.408, renumbered from 294.396. Since budget calendars are built around mandated requirements, review and revise them if the laws change. An example of a budget calendar appears at the end of this chapter.

Base the calendar on the sequence of events that influence budget-making. Schedule appointment of budget committee members, budget committee meetings, hearings, and publication of notices. Schedule audit review and financial reporting. Tax elections need not fit into the sequence, but a financial plan should be considered before a ballot measure is scheduled. The success or failure of a local option tax or a bond issue can determine the direction a governing body will take in planning its budget.

The Department of Education provides a suggested budget calendar to guide school districts.

Outline of the budget process

1. **Appoint budget officer** (ORS 294.331).
2. **Appoint electors to the budget committee** (ORS 294.414, renumbered from 294.336). The budget committee consists of the governing body of the local government and an equal number of electors appointed by the governing body.
3. **Prepare proposed budget** (ORS 294.426, renumbered from 294.331). The budget officer prepares or supervises the preparation of a proposed budget to present to the budget committee.
4. **Publish notice of budget committee meeting** (ORS 294.401). After the proposed budget is prepared, the budget officer publishes a "Notice of Budget Committee Meeting." The notice must contain the date, place and time of the budget committee's first formal meeting, and of the meeting in which public comment will be heard. It may contain notice of several meetings, if the budget officer anticipates that more than one meeting will be needed.
 - If the sole form of notice is publication in a newspaper, it must be published at least twice, five to 30 days before the scheduled budget committee meeting date.

- If the notice is published both in a newspaper and online, it need only be published once in the newspaper, but the publication must include the website address for the online publication, and it must be published online for at least 10 days before the meeting.
- If the notice is hand delivered or mailed, only one notice is required, not later than 10 days before the meeting.

See Chapter 9 for more detail on publication requirements.

5. **Budget committee meets** (ORS 294.426, renumbered from 294.401). The budget message is delivered at the first budget committee meeting. The budget message explains the proposed budget and any significant changes in the local government's fiscal policy or financial position. After the initial meeting, the budget committee may meet as many times as needed to revise and complete the budget. At least one meeting must provide the opportunity for questions and comments from any interested person. The budget committee is allowed to meet for training and advisory reviews throughout the year, but the budget may not be deliberated before the first meeting for which notice is published. All meetings are subject to Oregon's Public Meetings Law (ORS Chapter 192).

The budget officer may make the proposed budget available to the members of the budget committee at any time before the first meeting, or may distribute the budget at the first meeting. At the time the budget is given to the committee, a copy must be filed in the office of the district. The budget becomes a public record at this point and must be made available to anyone who is interested in viewing it.



6. **Budget committee approves budget** (ORS 294.428, renumbered from 294.406). The budget committee considers the budget proposed by the budget officer and comments made by the public and may make additions or deletions. When the budget committee is satisfied, it approves the budget. The budget approved by the committee specifies the amount or rate of each ad valorem tax levy. Approval of the budget and of the amount or rate of tax should be by motion and be recorded in the minutes of the meeting.
7. **Publish budget summary and notice of budget hearing** (ORS 294.448, renumbered from 294.421). After the budget is approved, the governing body of the local government must hold a budget hearing. The governing body must publish a "Notice of Budget Hearing and Financial Summary" five to 30 days before the scheduled hearing. This information must either appear in a newspaper of general circulation, be mailed or hand delivered. See Chapter 9 for more detail on publication requirements.
8. **Hold budget hearing** (ORS 294.453, renumbered from 294.430). The governing body must hold the budget hearing on the date specified in the public notice. The purpose of the hearing is to listen to citizens' testimony on the approved budget. Additional hearings may be held. All hearings must be open to the public.
9. **Adopt budget, make appropriations, impose taxes, and categorize taxes** (ORS 294.456, renumbered from 294.435). The governing body may make changes in the approved budget before it is adopted. Before the beginning of the fiscal year to which the budget relates, the governing body can also make changes to the adopted budget. However, if the governing body wants to make any of the following changes, they must first publish a revised "Notice of Budget Hearing and Financial Summary" and hold another public hearing:
 - If the governing body increases taxes over the amount approved by the budget committee.
 - If the governing body increases estimated expenditures in a fund over the amount approved by the budget committee by more than \$5,000 or 10 percent, whichever is greater.
 - If the governing body increases estimated expenditures in a fund in a biennial budget over the amount approved by the budget committee by more than \$10,000 or 10 percent, whichever is greater.

After the budget hearing, and after considering public testimony, the governing body prepares a resolution or ordinance that formally adopts the budget, makes appropriations and, if property taxes are needed, levies and categorizes each tax. The budget is the basis for making appropriations and certifying the taxes. The resolutions or ordinances adopting the budget and making appropriations must be adopted no later than June 30 [OAR 150-294.435(4)]. See Chapter 11 for more information on making appropriations.

10. **Certify taxes** (ORS 294.458, renumbered from 294.555). The next step in the budget cycle is to certify any property taxes to the county assessor. Taxes must be certified every year, even if the local government operates on a biennial budget.

The documents submitted to the assessor's office by a taxing district subject to Local Budget Law are:

- Two copies of the notice of levy and the categorization certification (Form LB-50, ED-50 or UR-50). This form authorizes the assessor to place the district's taxes on the property tax roll.
- Two copies of the resolution statements that adopt the budget, make appropriations, and impose and categorize taxes; and
- Two copies of any successful tax ballot measures for new taxes being imposed for the first time.

School districts also submit a copy of the budget and tax certification forms to their education service district and to the Oregon Department of Education. See Chapter 12 for more information on certifying taxes.

11. **Post-adoption.** After the preceding steps have been completed, changes to the budget are restricted by statute:
 - ORS 294.338, renumbered from 294.326, authorizes certain appropriations as an exception to the budget process.
 - ORS 294.463, renumbered from 294.450, governs the transfer of appropriations within a fund or from the general fund to another fund.
 - ORS 294.481, renumbered from 294.455, provides for the expenditure of funds to repair or replace property that has been damaged or destroyed. It also allows funds to be expended because of a civil disturbance or natural disaster.
 - ORS 294.468, renumbered from 294.460, authorizes loans from one fund to another.
 - ORS 294.471 and 294.473, renumbered from 294.480, specifies the conditions under which a local government may adopt a supplemental budget, and explains the process.
 - ORS 294.338, renumbered from 294.483, provides exceptions to the budget process for certain debt service expenditures.

See Chapter 13 for more information on budget changes after adoption.

This is an overview of the budget cycle. For more detailed information on each stage of the budget process, refer to the section of this manual that is devoted to each specific stage and to Appendix B.

Local governments not subject to local budget law

Most local governments and other municipal corporations in Oregon are subject to Local Budget Law and must prepare and adopt a budget according to that law. There are a few exceptions. The following districts are totally or partially exempt from Local Budget Law requirements (ORS 294.316):

1. Drainage districts organized under ORS 547.
2. District improvement companies organized under ORS 554.
3. Highway lighting districts organized under ORS 372.
4. Irrigation districts organized under ORS 545.
5. Road districts organized under ORS 371.

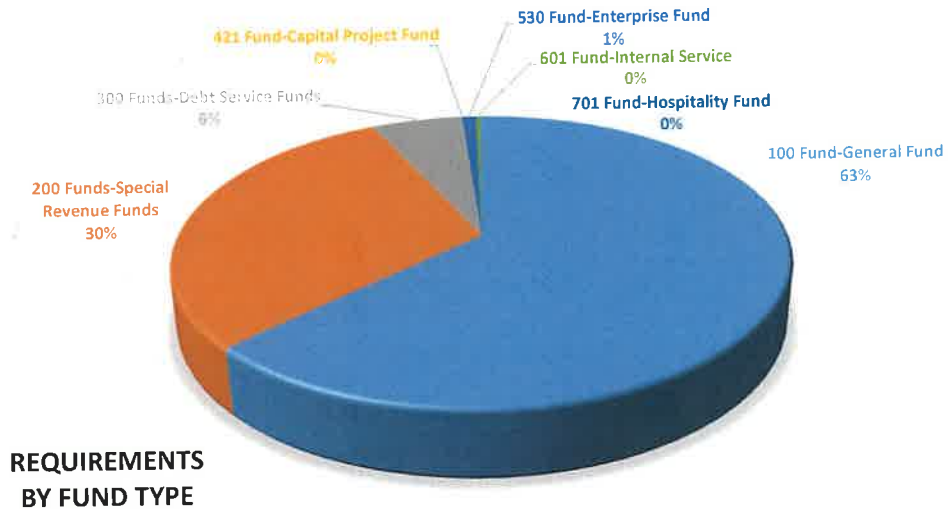
Note: Road districts that impose a property tax must submit tax certification documents. County road districts organized under ORS 371.097 *are* subject to local budget law.

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

TOTAL REVENUE / EXPENSE SUMMARY

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

REQUIREMENTS REPORT	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
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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 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 100-GENERAL FUND						
SSF Formula	\$ 43,950,021	\$ 45,362,740	\$ 45,329,998	\$ 49,265,142	\$ -	\$ -
Interest on Investments	\$ 126,957	\$ 145,395	\$ 250,000	\$ 500,000	\$ -	\$ -
Third Party Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TMR	\$ 209,405	\$ 171,813	\$ 210,000	\$ 210,000	\$ -	\$ -
JROTC	\$ 66,926	\$ 75,249	\$ 65,000	\$ 65,000	\$ -	\$ -
Other	\$ 540,001	\$ 831,340	\$ 750,500	\$ 471,000	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale or Compensation Loss of Fixed Assets	\$ 8,975	\$ 750	\$ -	\$ 2,000	\$ -	\$ -
Beginning Fund Balance	\$ 4,063,208	\$ 6,205,654	\$ 5,180,500	\$ 5,400,000	\$ -	\$ -
FUND 100-TOTAL RESOURCES	\$ 48,965,493	\$ 52,792,941	\$ 51,785,998	\$ 55,913,142	\$ -	\$ -

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

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

GENERAL FUND REVENUE / EXPENSE SUMMARY

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FUND 100-GENERAL FUND						
Local Sources	\$ 11,810,659	\$ 12,592,124	\$ 12,980,743	\$ 13,554,740	\$ -	\$ -
Intermediate Sources	\$ 234,017	\$ 198,784	\$ 260,000	\$ 235,000	\$ -	\$ -
State Sources	\$ 32,649,983	\$ 33,558,497	\$ 33,179,755	\$ 36,541,402	\$ -	\$ -
Federal Sources	\$ 198,651	\$ 237,132	\$ 185,000	\$ 180,000	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales of Fixed Assets	\$ 8,975	\$ 750	\$ -	\$ 2,000	\$ -	\$ -
Beginning Fund Balance	\$ 4,063,208	\$ 6,205,654	\$ 5,180,500	\$ 5,400,000	\$ -	\$ -
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LEBANON COMMUNITY SCHOOL DISTRICT 9
485 S 5th St, Lebanon, OR 97355

FUND 100-GENERAL FUND, Function 1121

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

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

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

FUND 100-GENERAL FUND, Function 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.

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324-Rentals	\$ 8,998	\$ 9,414	\$ 10,100	\$ 29,500	\$ -	
340-Travel	\$ -	\$ 78	\$ -	\$ -	\$ -	
395-Classified Subs	\$ 1,148	\$ 4,058	\$ 3,500	\$ 4,500	\$ -	
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485 S 5th St, Lebanon, OR 97355

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Capital Outlay	\$ 84,144	\$ 455,355	\$ 70,000	\$ 40,000	\$ -	\$ -
Other Objects	\$ 397,829	\$ 448,178	\$ 520,603	\$ 773,943	\$ -	\$ -
Transfers	\$ 2,100,000	\$ 2,270,997	\$ 2,284,000	\$ 2,184,000	\$ -	\$ -
Contingency	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Unappropriated Ending Fund Balance	\$ 6,205,654	\$ 8,492,175	\$ 2,900,000	\$ 5,877,944	\$ -	\$ -
FUND 100-TOTAL REQUIREMENTS	\$ 48,965,493	\$ 55,176,707	\$ 51,785,998	\$ 55,913,142	\$ -	\$ -

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

GENERAL FUND REVENUE / EXPENSE SUMMARY

RESOURCES REPORT:	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ADOPTED	2023-2024 PROPOSED	2023-2024 APPROVED	2023-2024 ADOPTED
FUND 100-GENERAL FUND						
SSF Formula	\$ 43,950,021	\$ 45,362,740	\$ 45,329,998	\$ 49,265,142	\$ -	\$ -
Interest on Investments	\$ 126,957	\$ 145,395	\$ 250,000	\$ 500,000	\$ -	\$ -
Third Party Billing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TMR	\$ 209,405	\$ 171,813	\$ 210,000	\$ 210,000	\$ -	\$ -
JROTC	\$ 66,926	\$ 75,249	\$ 65,000	\$ 65,000	\$ -	\$ -
Other	\$ 540,001	\$ 831,340	\$ 750,500	\$ 471,000	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale or Compensation Loss of Fixed Assets	\$ 8,975	\$ 750	\$ -	\$ 2,000	\$ -	\$ -
Beginning Fund Balance	\$ 4,063,208	\$ 6,205,654	\$ 5,180,500	\$ 5,400,000	\$ -	\$ -
FUND 100-TOTAL RESOURCES	\$ 48,965,493	\$ 52,792,941	\$ 51,785,998	\$ 55,913,142	\$ -	\$ -

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

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

FUND 100-GENERAL FUND, Function 7000

An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the

REQUIREMENT REPORT:	2020-2021 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	\$ -	\$ -
7000-Total Requirements	\$ 6,205,654	\$ 6,108,409	\$ 2,900,000	\$ 5,877,944	\$ -	\$ -

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

FUND 100-GENERAL FUND, Function 7000
An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the

REQUIREMENT REPORT:	2020-2021 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	\$ -	\$ -
7000-Total Requirements	\$ 6,205,654	\$ 6,108,409	\$ 2,900,000	\$ 5,877,944	\$ -	\$ -

FUND 100-GENERAL FUND Total	\$ 48,965,493	\$ 52,792,941	\$ 51,785,998	\$ 55,913,142	\$ -	\$ -
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LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

GENERAL FUND BY FUNCTION

FUND 100-GENERAL FUND

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

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

LEBANON COMMUNITY SCHOOL DISTRICT 9

485 S 5th St, Lebanon, OR 97355

GENERAL FUND BY 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.

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FUND 100-TOTAL REQUIREMENTS	\$ 48,965,493	\$ 52,792,941	\$ 51,785,998	\$ 55,913,142	\$ -	\$ -

I move that the Budget Committee of the Lebanon Community School District #9 hereby approves the budget for fiscal year 2023-2024 in the total amount of \$ 88,587,303

Date: May 25, 2023



Dr. William Barish
Chair, Budget Committee



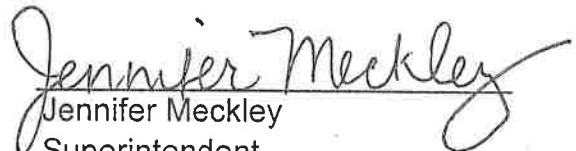
Jennifer Meckley
Superintendent

I move that the Budget Committee of the Lebanon Community School District #3 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: May 25, 2023


Dr. William Barish
Chair, Budget Committee


Jennifer Meckley
Superintendent