



BUDGET COMMITTEE MEETING MINUTES

<u>BOARD MEMBERS PRESENT:</u>	<u>EXECUTIVE STAFF PRESENT:</u>
Tom Oliver, Board Chair Clyde Rood, Member Nichole Piland, Member Roger Maurer, Budget Committee Member	Jennifer Meckley, Superintendent William Lewis, Chief Operations Officer Steven Proski, Business Director

The meeting minutes were recorded by Executive Secretary Jessica Woody.

1. WELCOME AND CALL TO ORDER

Board Chair Tom Oliver called the meeting to order at 5:30 PM.

Business Director, Steven Proski, goes through introductions of the present members.

2. BOARD FOCUS AREAS AND BUDGET BASICS

Steven reviews the focus areas and goals, and introduces the budget. He explains to the group the revenue and expenditures, and where those come from. He notes that the main general fund revenue comes from state school fund and property taxes. He also notes particular expenditure increases that they can expect to see within the budget.

3. ENROLLMENT PROJECTIONS AND TRENDS

Steven also explains to the group the state school revenue and what that entails. He notes that it is coming in at about \$400,000 less than anticipated. He explains that the district receives about \$10,000 per student, and enrollment is the driving tool. He notes that other resources are also utilized, such as, SIA, HSS, and Title Grants. He also explains how enrollment is projected, and that things from birth rates to building permits can all affect enrollment projections. He shares that there has been a drop in birth rates, but an increase in building permits.

Steven shares a graph showing that Special Education numbers continue to rise, with Lebanon Community School District being at 18%, which is over the 11% cap for extra funding calculation, for the state school fund.

4. REVENUE RESOURCES

Steven shares a graph with actual FTE in both certified and classified positions, noting that extra support staff had been needed the last couple years since the pandemic, and ESSER funds have been used to support this, and he shows how the remaining ESSER funds will be spent.

He goes over the SIA and HSS (High School Success) grants sharing the amount that the district received from both of those, which come from corporate tax. He notes that there has not yet been a projection shared for these regarding the 2024-25 school year.

He also references a data table which shows the history of staff and how they have been funded historically.

Steven shares information regarding Revenue and Expenditure trends, specifically explaining employee insurance and PERS, and how the district plans around those changes and additions.

He notes that the next PERS rate increase is expected to be approximately 1.25%, with increased utilities, supplies, food, fuel, and insurance premiums as well – utilities are expected to increase around 16.9% in the upcoming year.

He explains that the district is short about 2 million dollars on the revenue side, and will be maintaining a close eye on corporate tax from the state and staffing, and to recognize that some positions may not be back filled throughout 2024-25.

5. KEY DATES AND FUTURE MEETINGS

A. BUDGET CALENDAR

Steven notes that the Budget Committee meetings will take place on May 16, 2024 and May 23, 2024.

B. QUESTIONS/CLARIFICATION/REQUESTS

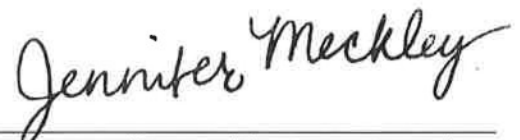
Tom asks whether there is anything that Steven needs from the board at this point. Steven asks that the group begin to think about where the district is going to go next year with ending fund balance.

6. ADJOURNMENT

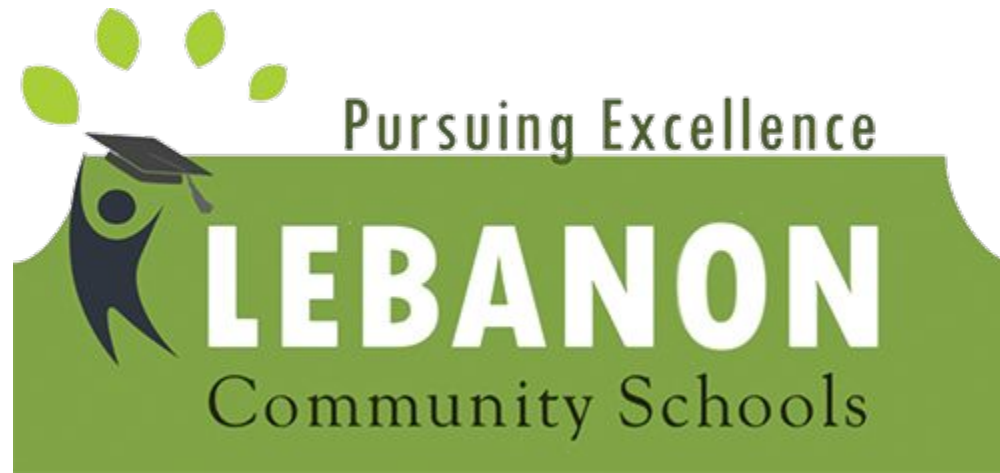
The meeting is adjourned at 5:42 PM.



Tom Oliver, Board Chair



Jennifer Meckley, Superintendent



Pursuing Excellence

LEBANON

Community Schools

LEBANON COMMUNITY SCHOOL DISTRICT #9

Budget Committee Meeting

March 14, 2024

Jennifer Meckley, Superintendent

William Lewis III, Chief Operation Officer

Steven Prososki, Business Director

LCSD Focus Areas

- **Academic Achievement**
- **Safety and Belonging**
- **Effective Facilities**
- **Financial Integrity**
- **Community Connections**

State School Fund Revenue

2023-24
\$4,998,000,000

2024-25
\$5,202,000,000

2023-25 Biennium
\$10,200,000,000

2024-2025 State School Fund Grant

Subtract the Local Revenue \$14,068,911.21 from the Total Formula Revenue \$50,989,886.25 = \$36,920,975.04

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,493

Total Formula Revenue per Extended ADMw = \$10,829

Charter Schools Rate(ORS 338.155) = \$10,724

October 1, 2024 Enrollment Projection and Trends

- Birth Rates for Kinder

	History					Projection					
Kindergarten Enrollment Year:	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Live Birth Year:	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Live Births	1,698	1,712	1,826	1,840	1,759	1,812	1,707	1,751	1,666	1,752	1,752
Kindergarten Enrollment	326	310	281	315	295	304	296	303	289	303	303
Enrollment/Live Births Ratio	19.20%	18.11%	15.39%	17.12%	16.77%	17.32%	17.32%	17.32%	17.32%	17.32%	17.32%

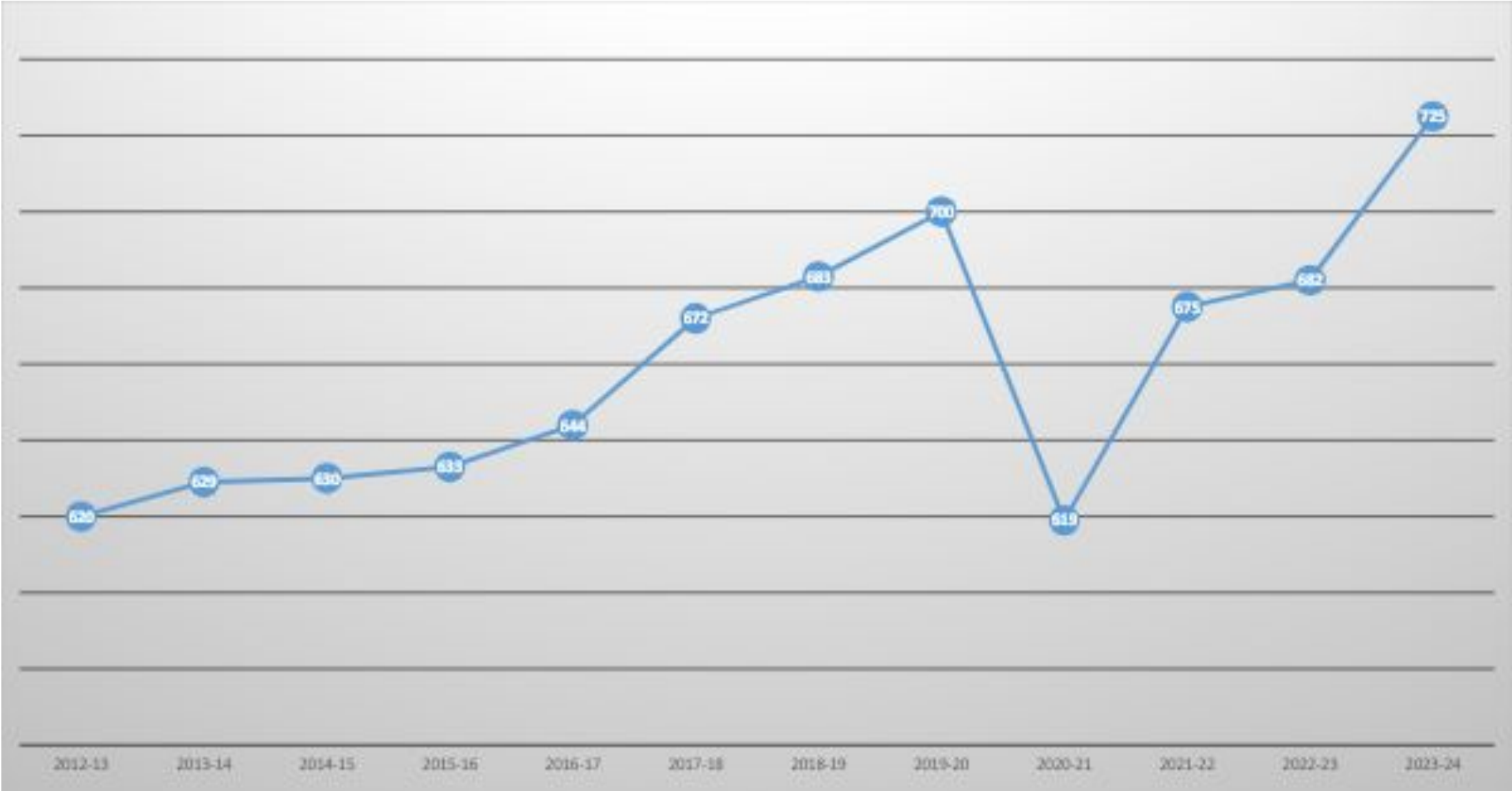
- Level Enrollment trend.

Grade Level History & Projection

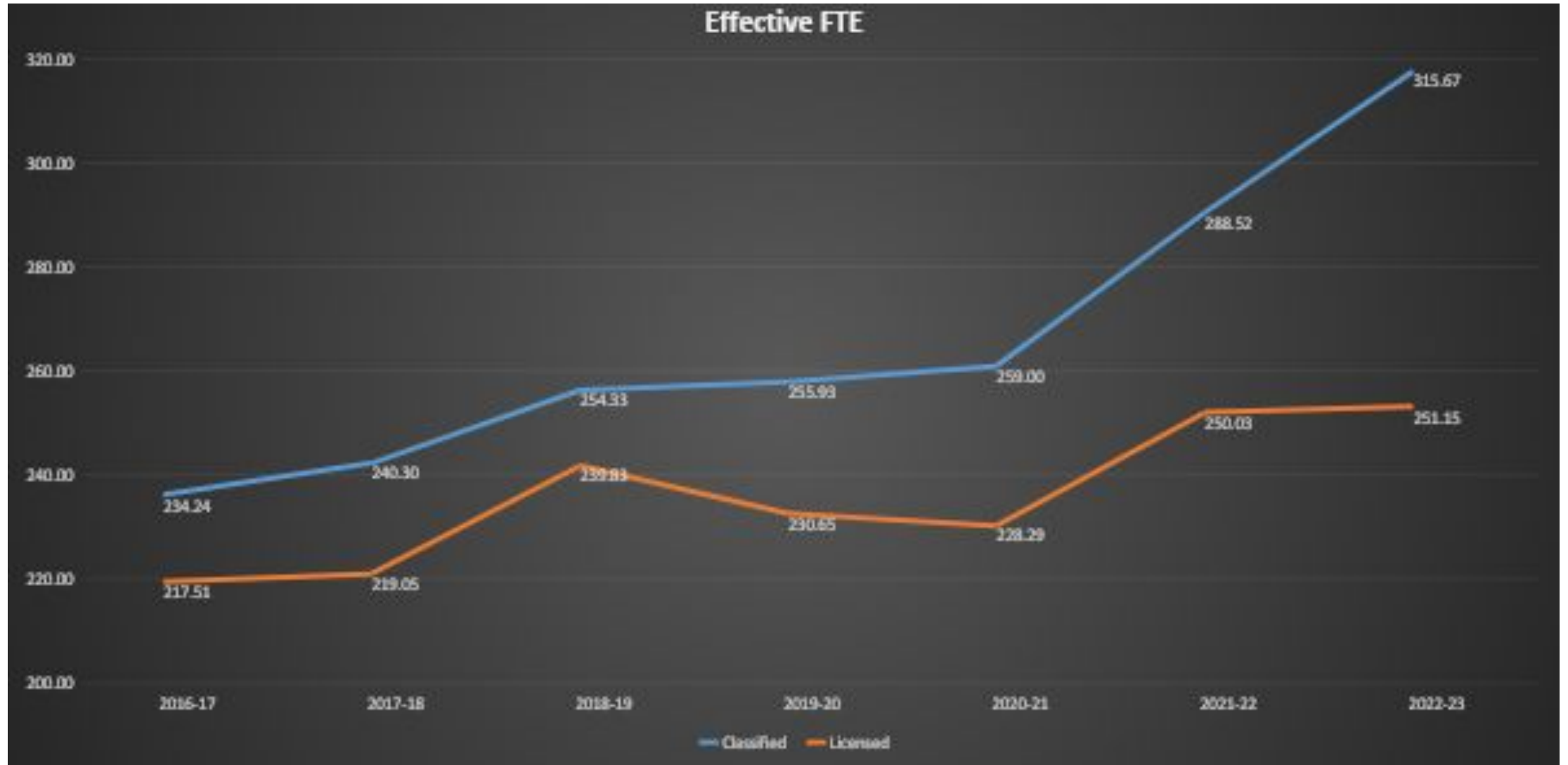
Grade	History					Projection					
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Kindergarten	326	310	281	315	295	304	296	303	289	303	303
1	336	331	261	291	311	293	300	292	299	285	300
2	317	329	279	287	308	330	310	318	309	317	301
3	295	317	280	313	304	313	350	328	336	327	336
4	315	292	276	313	304	327	304	339	319	327	318
5	344	320	256	329	320	311	334	311	347	326	334
6	353	330	301	277	322	332	304	327	304	340	319
7	374	357	308	313	284	321	340	312	335	312	348
8	293	365	323	335	309	277	317	336	308	331	308
9	342	313	338	363	327	305	270	309	328	301	323
10	322	326	293	330	342	307	287	255	291	309	283
11	373	284	294	286	320	304	298	279	247	283	300
12	348	356	289	311	300	281	319	312	292	259	296
Total	4,338	4,230	3,779	4,063	4,046	4,005	4,030	4,022	4,006	4,020	4,070

Grade Level Survival Rate by Year										
Grade	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1	101.53%	84.19%	103.56%	98.73%	99.32%	98.73%	98.73%	98.73%	98.73%	98.73%
2	97.92%	84.29%	109.96%	105.84%	106.11%	105.84%	105.84%	105.84%	105.84%	105.84%
3	100.00%	85.11%	112.19%	105.92%	101.62%	105.92%	105.92%	105.92%	105.92%	105.92%
4	98.98%	87.07%	111.79%	97.12%	107.57%	97.12%	97.12%	97.12%	97.12%	97.12%
5	101.59%	87.67%	119.20%	102.24%	102.30%	102.24%	102.24%	102.24%	102.24%	102.24%
6	95.93%	94.06%	108.20%	97.87%	103.75%	97.87%	97.87%	97.87%	97.87%	97.87%
7	101.13%	93.33%	103.99%	102.53%	99.69%	102.53%	102.53%	102.53%	102.53%	102.53%
8	97.59%	90.48%	108.77%	98.72%	97.54%	98.72%	98.72%	98.72%	98.72%	98.72%
9	106.83%	92.60%	112.38%	97.61%	98.71%	97.61%	97.61%	97.61%	97.61%	97.61%
10	95.32%	93.61%	97.63%	94.21%	93.88%	94.21%	94.21%	94.21%	94.21%	94.21%
11	88.20%	90.18%	97.61%	96.97%	88.89%	96.97%	96.97%	96.97%	96.97%	96.97%
12	95.44%	101.76%	105.78%	104.90%	87.81%	104.90%	104.90%	104.90%	104.90%	104.90%

Trend of Special Education



Effective FTE History



End of One-Time Relief Funds

Heading into 2024-25, we have approximately \$3.5 million in ESSER III funds remaining. These funds have helped us weather the General Fund shortfall and are ear marked to finish the Seven Oak project. We will need to spend time next year prioritizing and evaluating student needs, knowing there will need to be reductions in the 2024-25 budget due to the loss of these one-time funds.

Elementary and Secondary School Emergency Relief (ESSER) Funding

Overview

The Elementary and Secondary Education Relief (ESSER) Fund was created to provide local educational agencies (LEAs) with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools. There have been three rounds of ESSER funding since the pandemic began:

- **ESSER I.** Established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act on March 27, 2020;
- **ESSER II.** Established by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act on December 27, 2020; and
- **ESSER III.** Established by the American Rescue Plan (ARP) Act on March 11, 2021.

(No available actions)

This dashboard provides detailed reimbursement claim data for ESSER funds awarded directly to school districts and education service districts (ESDs).

Please note that the actual amount expended by districts and ESDs is much larger than the amount reflected by these reimbursement claims. There is often a delay between when the funds are expended and when the expenses are claimed for reimbursement.

ESSER Funding Summary

ESSER I - Total Claimed

Funding Period: 3/13/20 - 9/30/22



[Explore ESSER I Claims](#)

ESSER II - Total Claimed

Funding Period: 3/13/20 - 9/30/23



[Explore ESSER II Claims](#)

ESSER III - Total Claimed

Funding Period: 3/13/20 - 9/30/24



[Explore ESSER III Claims](#)

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SIA Grant & High School Success Grant

- SIA - \$3M in 22/23 and \$3.6M in 23/24.
- HSS - \$1.1M in 22/23 and \$1.1 in 23/24

History of how Staff has been funded

School year	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
TOTAL CLASSIFIED	254.33	255.93	259.00	288.52	315.67	296.36
ATHLETICS	0.70	1.30	1.30	1.06	0.50	0.50
ESSER I			0.49			
ESSER II			5.92	0.13	0.00	
ESSER III				9.52	7.73	
GEAR UP	0.40	0.34	0.34			
GENERAL	204.60	204.58	194.94	198.30	225.96	197.68
HB3499-ELL	1.91	1.91				
HIGH SCHOOL SUCCESS	4.57	4.06	4.45	5.53	5.51	5.89
IDEA	7.19	5.66	5.38	5.53	5.53	5.53
NUTRITION	19.72	21.56	17.80	21.29	21.69	26.98
SIA			14.08	31.19	34.07	44.27
TITLE I	14.25	15.54	13.30	14.98	13.67	13.60
YTP	1.00	1.00	1.00	1.00	1.00	1.00
EARLY LIT						0.90
TOTAL LICENSED	239.83	230.65	228.29	250.03	251.15	239.54
ESSER I			0.16			
ESSER II			7.32			
ESSER III				7.50		
GENERAL	226.59	215.56	205.61	215.67	220.53	214.16
HIGH SCHOOL SUCCESS	5.24	6.58	4.96	5.04	5.82	5.04
IDEA	4.00	4.00	4.14	4.94	5.65	3.10
SIA			1.60	12.67	14.15	12.23
TITLE I	4.00	4.50	4.50	4.20	5.00	5.00

Revenue Trends

- **National and State Economies**

- 3rd quarter of 2023, the real GDP growth rate for Oregon was 4.8% per year
- High Inflation Jan 2024 PCE Price Index 3.9%
- November 2023, Low Unemployment Rate 3.6%
- YOY Consumer Sentiment 79.60. Up from 66.90 one year ago.

Expenditure Trends

- Future PERS Rates-Next rate increase estimated to be approximately 1.25%.
- Salaries and Benefits are being spent in alignment with current contracts. The District currently has settled contracts for both our Classified and Licensed Staff.
- Utilities, Supplies, Food, Fuel and Insurance premiums spending patterns are higher.
- **Future Economic Risks**
 - Inflation
 - Fiscal Cliff

Lebanon Community School District #9 Lebanon, Oregon

Budget Calendar for 2024-25

December 07, 2023	Regular Board Meeting: Review/Approve Budget Calendar
March 07, 2024	Special Board/Budget Meeting: Budget Committee Training, and Set Budget Parameters
January 01 – May 16, 2024	Preparation of Proposed Budget: Budget Officer
April 29, 2024	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, 2024	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 16, 2024	Budget Committee Meeting #1: Continued budget discussion
May 23, 2024	Budget Committee Meeting #2: Target date for approval of the budget
May 24, 2024	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 06, 2024	Public Budget Hearing & Special Board Meeting on the budget as approved by Budget Committee
	Adopt the final budget and make appropriations <i>(after Budget Hearing)</i> . The amount of tax levy in the published budget may not be increased, a new fund added, or expenditures increased by more than 10 percent without full republication and another public hearing

Questions/Clarifications/Requests