



BUDGET COMMITTEE MEETING MINUTES

<p><u>BOARD MEMBERS PRESENT:</u></p> <p>Tom Oliver, Chair, via Zoom Clyde Rood, Member Melissa Baurer, Member Nichole Piland, Member Jeff King, Budget Committee Member Roger Maurer, Budget Committee Member Anthony Morelos, Budget Committee Member Kelly Tucci, Budget Committee Member, Via Zoom</p>	<p><u>EXECUTIVE STAFF PRESENT:</u></p> <p>Jennifer Meckley, Superintendent Kim Grousbeck, Human Resources Director Steven Prosocki, Business Director William Lewis, Chief Operations Officer</p>
--	--

The meeting minutes were recorded by Executive Secretary Jessica Woody.

1. WELCOME AND CALL TO ORDER

Budget Chair, Jeff King, called the meeting to order at 6:00 PM and led the flag salute.

2. PUBLIC COMMENTS

No public comments were made.

3. PROPOSED BUDGET QUESTIONS

Steven shares the questions that were shared by the committee members, following the last meeting, and provides answers to each question.

Question 1: Are fees charged to Fees Charged to Grants, fees that were anticipated and covered by grants?

Answer: Yes, referring to page 20, object 1980, these are indirect charges that the district is able to collect a percentage for, for managing certain grants, for example Title and IDA grants, as well as HSS and SIA grants.

Question 2: Is Pre-Kindergarten a new program?

Answer: Referring to page 22, function 1140, there is a new pre-k program at Cascades, and Pioneer has a pre-k program as well, made possible by a partnership with the boys and girls club. The boys and girls club invoices the district for the teacher expenses. The district hopes to continue to grow the program with additional funds, by applying for the preschool promise grant. Current year to

date expenses show that \$93,000 is from the general fund, \$132,800 is from SIA, \$7,000 from ESSR funds. In next year's budget, it is all budgeted in the general fund.

Question 3: Function 1291, English as a Second language has a 50% increase, is this an expansion of the program?

Answer: Referring to page 22, function 1291, yes-- we continue to see our student population increase with needed services.

Question 4: Function 2548, Land Lab has a 50% increase, is this an expansion of this program?

Answer: Referring to page 22, function 2548, not an expansion, just changed the function of one of the staff members working .5 FTE, who was shifted from function 2542 to 2548 to identify the actual work being done at the land lab. Though this is a program the district does foresee growing.

Question 5: Function 2640, Staff Services—A combination of recruitment and wellness services?

Answer: Referring to page 23, function 2640, 2642, and 2645 – rolled those functions to all be in function 2640 to simplify processing.

Question 6: Why is 3100 Food Services down?

Answer: Referring to page 23, function 3100, this is for a .66 FTE classified staff member, though food service staff are not funded out of the general fund, only student helpers. The 24-25 proposed budget is based on student helper history and current year-to-date actuals.

Question 7: Special Revenue Fund 907 moved to 211, but there is no Fund 211.

Answer: The current grant in fund 907 ends September 30, 2024 and there is no budget for it in 24-25. This is a federal grant applied by the Welcome Center and if they apply and are accepted in 24-25 it will be coded fund 211.

Question 8: What is the biggest adjustment this year from last year, utilizing taxpayer's money?

Answer: The budget starts with forecasting enrollment and revenue; both are pretty level from last year. The biggest change would be ending one-time funds like ESSER, and having to use more general fund dollars for salaries and benefits. Last year the general fund budget accounted for 69.4% of salary/benefits, the budget for 24-25 is at 72.5% toward salary/benefits.

Question 9: Function 1111 and 1131, Object 161?

Answer: These are retention stipends and separation stipends, which were settled on in the recent licensed contract.

Question 10: What happened to the stipend for coaching middle school?

Answer: Referring to page 26, function 1122, these stipends were moved from the general fund, to the athletic fund 286.

Question 11: The FTE is higher but the overall dollar amount is lower?

Answer: Compared to actuals in 21-22 and 22-23, the FTE aligns better than the 23-24 adopted budget. The SRO, School Resource Officer, was coded here in the past, and will be adjusted back to function 2110.

Question 12: The dollar amount for 23-24 was much lower than it is for 24-25?

Answer: Referring to page 36, function 2120, when compared to the actuals in 21-22, 22-23, and 23-24, the FTE and dollars align better than the current year adopted budget. In 23-24, the plan might have been to have all counselors funded by ESSER.

Question 13: The FTE has remained the same, but #113 is almost 40,000 lower?

Answer: Referring to page 41, function 2210, compared to actuals, the dollar amount aligns better, and Steven reports he is unsure about the adopted calculation for 23-24.

Question 14: Function 2543 is going away and the FTE in function 2544 has gone up by 2?

Answer: Referring to page 48 and 49, function 2543 and 2544, this is where the district got rid of the contract with the City and replaced it with 2 district FTE's.

Question 15: How did our overall dollar amount more than double?

Answer: Referring to page 80, fund 248, this has historically been called the YTP grant and will now be called the Pre-ETS grant. It is the same program with different grant rules. There will no longer be grant matching and it will be billed/reported monthly by hours, so a higher amount was budgeted for the unknown.

Question 16: Coaching has more than doubled, is this part of the new contract?

Answer: Referring to page 100, fund 286 #0150, most of this is from the middle school level due to multiple factors. The new contract was a 10% increase for coach stipends, with an increase in student participation which requires additional coaches.

Question 17: What happened to funding for Band/Music?

Answer: Referring to page 107, fund 295, the budget was moved to each school site's general fund, making it more transparent for each site.

Question 18: What are the revenue sources for the local sources and then the intermediate sources?

Answer: Referring to page 20, general fund revenue from local sources includes property taxes, interest on investments, indirect fees for managing and reporting grants, and Medicaid and MAC study. General fund from immediate sources includes county school funds and severe disability reimbursements.

Question 19: Why did the dues and fees shift up and down in object 640, dues and fees?

Referring to page 46, function 2520 and page 51, function 2550, this is due to an adjustment of where the function was, and where it is managed to ensure that whoever is managing the program matches where it is expensed. Dues and fees have increased 15-20% over the last couple of years, which will affect the trend.

No further questions were presented.

4. 2024-25 BUDGET APPROVAL

Nichole motions that the Budget Committee of the Lebanon Community School District #9 hereby approves the budget for the fiscal year 2024-25 in the total amount of \$91,306,989, Tom seconds the motion. All approved with a unanimous vote, and the motion carries.

Nichole motions that the Budget Committee 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 value for operations; In the amount of \$4,477,389 for bonds; and that these taxes are hereby imposed and categorized for tax year 2024-2025 upon the assessed value of all taxable property within the district as follows: permanent rate tax 4.9925 /\$1,000, debt service levy \$4,477,389, Tom seconds the motion. All approved with a unanimous vote, and the motion carries.

5. THANK COMMITTEE

Jeff thanks the committee for their work.

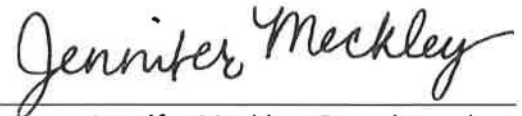
Steven also thanks the committee for their dedication, time, and energy in serving the district, as the budget process has been a collaborative effort with principals, departments, and most importantly the support and guidance from Superintendent Meckley and Chief Operations Officer, William Lewis.

6. ADJOURNMENT

The meeting is adjourned at 6:20 PM.



Tom Oliver, Board Chair



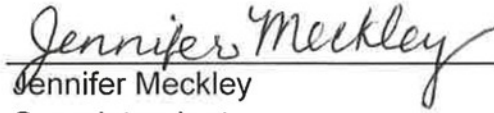
Jennifer Meckley, Superintendent

I move that the Budget Committee of the Lebanon Community School District #9 hereby approves the budget for fiscal year 2024-2025 in the total amount of \$ 91,306,989

Date: May 23, 2024



Jeff King
Chair, Budget Committee



Jennifer Meckley
Superintendent


I move that the Budget Committee 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 \$4,477,389 for bonds;
and that these taxes are hereby imposed and categorized for tax year 2024-2025 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.....	\$ 4,477,389

Date: May 23, 2024



Jeff King
Chair, Budget Committee



Jennifer Meckley
Superintendent