



BUDGET COMMITTEE MEETING MINUTES

BOARD MEMBERS PRESENT:	EXECUTIVE STAFF PRESENT:
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	Jennifer Meckley, Superintendent Kim Grousbeck, Human Resources Director Steven Prosocki, Business Director William Lewis, Chief Operations Officer

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 6:00 PM.

2. SELECTION OF BUDGET COMMITTEE CHAIR

Nichole motioned to appoint member, Jeff King, as Budget Committee Chair, and Clyde seconds the motion. All in favor with a unanimous vote Jeff King is appointed Budget Committee Chair.

3. SELECTION OF BUDGET COMMITTEE VICE CHAIR

Nichole motioned to appoint member, William Barish, as Budget Committee Vice Chair, and Clyde seconds the motion. All in favor with a unanimous vote William Barish is appointed Budget Committee Vice Chair.

4. BUDGET MESSAGE

Steven, Business Director, welcomes the group and begins with introductions.

Jennifer reads the budget message.

5. PROPOSED BUDGET REVIEW

Steven presents to the board, sharing historical enrollment data.

Steven refers to the budget at a glance on page 9, noting the 6 main functions that will be reviewed in the budget, made up of general fund, special revenue fund, debt services fund, capital project fund, enterprise fund, and internal service fund. He also thanks his team for their work in this document.

Steven references and highlights several pages in the budget document, providing explanation and additional information.

Jennifer shares details regarding the new unemployment laws and how this will pose as an unknown to districts in relation to their budget.

Roger inquires about special revenue fund 907 being moved to 211, but does not see a 211. Steven notes that he will check on this. Roger also inquires whether the special revenue funds come and go, and change, and it is explained that it depends on the grant(s) that are available and being used at that time.

No further questions are presented. Steven asks the members to email him with any questions that arise. No further discussion takes place.

6. ADJOURNMENT

The meeting is adjourned at 6:35 PM.


Tom Oliver, Board Chair


Jennifer Meckley, Superintendent



May 16, 2024

Dear Lebanon Community School District Stakeholders:

Last year, I opened this budget document with a message about a “welcome return to pre-pandemic routines.” The struggles of students and the operational obstacles for schools in meeting their post-pandemic needs has been well documented. However, I’m pleased to say that, regardless of those challenges and of tough financial headwinds, our systems are strong, our staff and community are dedicated to our students, and as a result, last June’s graduation rate of 88.8% was an all-time high for LCSD.

The success of so many of our students makes us proud. But I worry about the sustainability of much needed systems, support, and educational infrastructure at a time when our woefully inadequate State School Fund does not even allow for maintaining current service levels—all while the needs of the students we serve have grown exponentially. Additionally, myriad unfunded mandates—new legislation that profoundly impacts school districts’ bottom line but for which we receive no new revenue (e.g., Senate Bill 489, Oregon’s unemployment benefits law,)—are becoming more common.

I am involved in a superintendent workgroup that advocates for legislation supporting K-12 funding; I am LCSD’s voice at that table. But here in our schools, we are now in the second year of the 2023-2025 biennium, wherein the state capped our special education funding far below what we must spend, and we navigate the daily mental and behavioral health crises of many students for which we, and our community partners, are under resourced.

Despite these challenges, LCSD has been very strategic—in braiding funds from multiple grants, reducing costs overall, and carefully planning for salary increases due to contract negotiations—to soften a fiscal cliff that many other districts are facing. The thoughtful reductions we made last year, and in preparation for the upcoming year, have kept our budget in the black, ensuring that students and classroom instruction are impacted as minimally as possible.

We consistently seek creative ways to build revenue, including through Medicaid Administrative Claiming (MAC) for health-related activities and social services we provide for our students. We are continually improving our practices and seeking greater efficiency to minimize costs (e.g., reducing extra duty or overtime), and we look for the best return on investment opportunities in order to maximize returns that benefit our students.

Our budget proposal for 2024-2025 adheres to Board policies and is built upon the following assumptions and projections:

- Enrollment of 4,030 including charter (a decrease of 35 from Oct 1, 2023)
- 2024-25 state and local funding for LCSD of \$51,436,142 based on \$10.2 billion with a 49/51 split
- 2023-24 ending fund balance estimated at \$7,000,000, thanks to careful, years-long planning to ensure that employee contracts are covered and a fiscal cliff is avoided



- New and necessary contract settlements with higher wages for employee groups
- Student Success Act in the amount of \$4,024,647, which includes \$270,613 allocated for Sand Ridge (funds academic achievement, especially for focal groups, social-emotional learning, and mental health)
- High School Success Act of approximately \$1,124,810 (funds CTE courses, dropout prevention, etc.)
- Early Literacy Grant in the amount of \$283,114
- Continued funding from the federal COPS safety grant (we receive \$500,000 with a \$167,000 district match)
- \$2 million to replace part of the roof at Lacombe (a savings program in place for four years)
- Budgeting more for unemployment—to add to fund \$160K from general fund to unemployment fund
- Increase in 3% to support the Sand Ridge Charter School budget

All of LCSD's five Focus Areas are woven throughout our budget; however, this year's document most clearly illustrates the fourth one, Financial Integrity. You will find a proposed budget document that is roughly 20 pages longer than previous ones. It is important that we be transparent about each of the special revenue funds, and this document includes descriptions of those. The result is a budget that is straightforward, easily navigable, and a demonstration of the responsible stewardship of public dollars.

I thank our School Board and Budget Committee for their dedication to fiscal responsibility and their time in preparing and reviewing the proposed 2024-2025 budget. Thank you to our families for entrusting us with your kids and sharing our community. And I thank the staff at Lebanon Community Schools for the work they do and the myriad ways they positively impact the lives of students. We have continued challenges ahead, but I am optimistic about maintaining our momentum. We will continue to focus on students, as they are the reasons we pursue excellence every day.

Respectfully,

Jennifer Meckley Superintendent



Pursuing Excellence

LEBANON

Community Schools

LEBANON COMMUNITY SCHOOL DISTRICT #9

Budget Committee Meeting #1

May 16, 2024

Jennifer Meckley, Superintendent

William Lewis III, Chief Operation Officer

Steven Prososki, Director of Financial Services

Budget Message

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%

The Budget at A Glance

- A budget is a financial PLAN
- Funds:
 - General (100)
 - Special Revenue (200)
 - Debt Service (300)
 - Capital Projects (400)
 - Enterprise (500)
 - Internal Service (600)
- Fund – Function - Object

Contingency and Ending Fund Balance

- 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). These funds are under the direct control of the school board and cannot be used without their approval.
- Ending Fund Balance: No expenditures can be made from the unappropriated ending fund balance. As a "rule of thumb," OSBA recommends that boards maintain a minimum EFB of 5%-8% of its General Fund resources. With a Budget of \$60M GF resources, we budget 5% = \$3M

STATE SCHOOL FUND GRANT

2024-2025

Based on \$10.2 Billion Budget with a 49/51 split as of 3/25/2024

Linn County, Lebanon Community SD 9 - 2101

2024-2025 Local Revenue		2024-2025 Transportation Grant	
Property Taxes and in-lieu of property taxes from local sources	= \$13,196,010.00	Salaries	= N/A
Federal Forest Fees	= \$0.00	Payroll	= N/A
Common School Fund	= \$562,351.50	Purchased Services	= N/A
County School Fund	= \$160,000.00	Supplies	= N/A
State Managed Timber	= \$150,000.00	Other	= N/A
ESD Equalization	= \$0.00	Garage Depreciation	= N/A
In-Lieu of Property Taxes(non-local sources)	= \$0.00	Bus Depreciation	= N/A
Revenue Adjustments	= \$0.00	Fees Collected	= N/A
Sum of Local Revenue	= \$14,068,361.50	Non-Reimbursable	= N/A
		Net Eligible Trans Expenditures	= \$2,254,527.00
		Transportation per ADMr Rank	15%
		Transportation Reimbursement Rate	70.00%
		70.00% of the Net Eligible Transportation Expenditures =	
		the Transportation Grant \$1,578,168.90	
2024-2025 Experience Adjustment			
District Average Teacher Experience	= 11.35		
State Average Teacher Experience	= 11.85		
Experience Adjustment (Difference in District and State Teacher Experience)	= -0.50		

2024-2025 Extended ADMw

2024-2025 ADMw 4,746.24	2023-2024 ADMw 4,702.81	Extended ADMw 4,746.24
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2024-2025 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.5 by \$25 then add \$4500 to the result = \$4,487.50
 Then multiply \$4,487.50 by the Extended ADMw 4746.235 and then by the funding ratio 2.340889528924 = \$49,857,973.01

2024-2025 Total Formula Revenue

Add the General Purpose Grant \$49,857,973.01 to the Transportation Grant \$1,578,168.90 = \$51,436,141.91

2024-2025 State School Fund Grant

Subtract the Local Revenue \$14,068,361.50 from the Total Formula Revenue \$51,436,141.91 = **\$37,367,780.41**

2024-2025 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,505 Total Formula Revenue per Extended ADMw = \$10,837
 Charter Schools Rate(ORS 338.155) = \$10,505

General Fund: Revenues

Lebanon Community School District

Total: \$60,252,790

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	General Fund Revenue	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			1000 - Revenue From Local Sources			
11,609,115	11,835,354	12,501,240	1111 - Current Year's Taxes	12,956,010		
194,835	235,879	210,000	1112 - Prior Year's Taxes	240,000		
72	596	10,000	1190 - Penalties and Interest On Taxes	1,000		
221	7,058	2,500	1411 - Transportation Fees From Individuals	10,000		
145,395	604,566	500,000	1510 - Interest On Investments	675,000		
90	2,178	1,000	1910 - Rentals	1,000		
17	6,500	-	1960 - Recovery of Prior Years' Expenditure	-		
375,974	42,803	110,000	1980 - Fees Charged to Grants	325,000		
155,952	238,669	150,000	1990 - Miscellaneous	230,000		
67,597	96,178	70,000	1991 - Student Transportation - Reimbursed	100,000		
42,855	-	-	1994 - E-Rate Reimbursement	-		
12,592,124	13,069,782	13,554,740	<i>Total 1000:</i>	14,538,010		
			2000 - Revenue From Intermediate Sources			
24,871	27,380	25,000	2101 - County School Funds	20,000		
2,100	1,250	-	2200 - Restricted Revenue	-		
171,813	195,000	210,000	2210 - TMR Reimbursement	200,000		
198,784	223,630	235,000	<i>Total 2000:</i>	220,000		
			3000 - Revenue From State Sources			
32,259,214	33,301,010	35,951,402	3101 - State School Fund - General Support	37,367,780		
437,986	773,780	450,000	3103 - Common School Fund	500,000		
175,413	332,920	140,000	3104 - State Managed County Timber	150,000		
685,883	337,670	-	3199 - Other Unrestricted Grants-In-Aid	275,000		
33,558,497	34,745,381	36,541,402	<i>Total 3000:</i>	38,292,780		
			4000 - Revenue From Federal Sources			
75,249	77,546	65,000	4300 - Restricted Revenue Direct From the Federal Governm	70,000		
161,883	160,193	115,000	4801 - Federal Forest Fees	130,000		
237,132	237,738	180,000	<i>Total 4000:</i>	200,000		
			5000 - Other Sources			
750	3,600	2,000	5300 - Sale of or Compensation for Loss of Fixed Assets	2,000		
6,205,654	6,108,409	5,400,000	5400 - Resources - Beginning Fund Balance	7,000,000		
6,206,404	6,112,009	5,402,000	<i>Total 5000:</i>	7,002,000		
52,792,941	54,388,540	55,913,142	<i>Total:</i>	60,252,790		

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2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense Summary		2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	\$
88,743	0.50	225,736	1.00	231,611	1.00	2630 - Information Services		238,991	1.00		
537		-		-		2632 - Internal Information Services		-			
43,560		50,067		40,437		2640 - Staff Services		730,995	4.00		
521,081	1.00	552,164	1.00	605,149	4.00	2642 - Recruitment and Placement Services		-			
8,823		8,070		8,589		2645 - Staff Wellness		-			
695,088	3.00	725,930	3.00	857,112	3.00	2660 - Technology Services		899,550	3.00		
4,113		5,374		6,286		2680 - Interpretation & Translation Services		6,316			
160,357		24,587		-		2700 - Supplemental Retirement Program		500			
17,222,904	139.66	17,718,803	147.39	18,040,795	137.45	<i>Total 2000:</i>		20,267,624	150.33		
						3000 - Enterprise and Community Services.					
5,459		9,239		40,587	0.66	3100 - Food Services		16,727			
166		-		-		3300 - Community Services		-			
5,625		9,239		40,587	0.66	<i>Total 3000:</i>		16,727			
						5000 - Other Uses					
2,270,997		2,291,332		2,184,000		5200 - Transfers of Funds		2,280,000			
2,270,997		2,291,332		2,184,000		<i>Total 5000:</i>		2,280,000			
						6000 - Contingencies					
-		-		100,000		6110 - Operating Contingency		1,983,178			
-		-		100,000		<i>Total 6000:</i>		1,983,178			
						7000 - Unappropriated Ending Fund Balance					
-		-		5,877,944		7000 - Unappropriated Ending Fund Balance		3,000,000			
-		-		5,877,944		<i>Total 7000:</i>		3,000,000			
46,684,532	438.90	48,240,957	464.37	55,913,142	417.62	<i>Total:</i>		60,252,790	451.76		

1140 - Pre-Kindergarten Programs

Total: \$236,870

1140 - Pre-Kindergarten Programs: Educational programs that are designed for the education and training of children, who are enrolled in prekindergarten programs.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$	
-		-		-		111 - Licensed Salaries	57,876	1.00				
-		-		-		112 - Classified Salaries	46,155	1.82				
-		-		-		210 - PERS	32,282					
-		-		-		220 - Social Security Administration	7,959					
-		-		-		231 - Worker's Compensation	374					
-		-		-		235 - Oregon Paid Leave	417					
-		-		-		242 - Licensed Insurance	15,453					
-		-		-		243 - Classified Insurance	26,354					
37,318		61,020		50,000		311 - Instruction Services	50,000					
37,318		61,020		50,000		<i>Total 1140:</i>	236,870	2.82				



Fund 100,251,902 Obj Cntr Func 1140 Area Sub XP FB RV

2024/25:2 - Proposed		Model		2023/24 Infinite Visions		2023/24 Actuals	2022/23 Actuals	2021/22 Actuals		
GF: \$60,502,790 Pending FTE: 0.0		Fixed Amount	Calculated Total	Amount	FTE	Working	FTE	Total Amount	Amount	Amount
Total		50,000	186,870	236,870	2,8200	50,000	2,8200	232,726	61,020	37,318
100 - General Fund	100.*****	50,000	186,870	236,870	2,8200	50,000	1,0000	92,921	61,020	37,318
0111 - Licensed Salaries	100.*0111.***		57,876	57,876	1,0000		1,0000	50,511		
0112 - Classified Salaries	100.*0112.***		46,155	46,155	1,8200					
0131 - Extra Duty - Licensed	100.*0131.***							439		
0133 - Extra Duty - Classified	100.*0133.***							76		
0155 - Stipend - Licensed	100.*0155.***							750		
0210 - PERS	100.*0210.***		32,282	32,282				16,042		
0212 - Employee Contribution Pick-Up	100.*0212.***									
0220 - Social Security Administration	100.*0220.***		7,959	7,959				3,889		
0231 - Worker's Compensation	100.*0231.***		374	374				138		
0232 - Unemployment Compensation	100.*0232.***									
0235 - or Paid Leave	100.*0235.***		417	417				201		
0242 - Licensed Insurance	100.*0242.***		15,453	15,453				15,650		
0243 - Classified Insurance	100.*0243.***		26,354	26,354						
0311 - Instruction Services	100.*0311.***	50,000		50,000		50,000			61,020	37,318
0395 - Classified Subs	100.*0395.***							386		
0420 - Textbooks	100.*0420.***							4,839		
251 - Student Investment Account	251.*****						1,8200	132,803		
0112 - Classified Salaries	251.*0112.***						1,8200	42,688		
0133 - Extra Duty - Classified	251.*0133.***							31		
0210 - PERS	251.*0210.***							6,628		
0212 - Employee Contribution Pick-Up	251.*0212.***									
0220 - Social Security Administration	251.*0220.***							3,096		
0231 - Worker's Compensation	251.*0231.***							128		
0232 - Unemployment Compensation	251.*0232.***									
0235 - or Paid Leave	251.*0235.***							162		
0243 - Classified Insurance	251.*0243.***							34,582		
0311 - Instruction Services	251.*0311.***							45,489		
902 - ESSER II	902.*****							7,002		
0111 - Licensed Salaries	902.*0111.***							4,071		
0210 - PERS	902.*0210.***							1,263		
0220 - Social Security Administration	902.*0220.***							300		
0231 - Worker's Compensation	902.*0231.***							12		
0235 - or Paid Leave	902.*0235.***							16		
0242 - Licensed Insurance	902.*0242.***							1,341		

2190 - Service Direction, Student Support Services

Total: \$476,332

2190 - Service Direction, Student Support Services: Activities concerned with direction and management of student support services; e.g., special education, ELL and at risk programs. Expenditures for the special education director for the district should be recorded here.

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
(2,257)		77,472	1.00	82,361	1.00	111 - Licensed Salaries Shift to MS Classroom 1121	-			
115,212	3.25	119,698	3.25	130,902	3.25	112 - Classified Salaries	141,545	3.25		
96,632	0.75	98,565	0.75	105,464	0.75	113 - Administrators	109,701	0.75		
5,631		-		-		131 - Extra Duty - Licensed	-			
397		855		-		132 - Comp Time	613			
500		162		-		133 - Extra Duty - Classified	-			
4,500		4,500		4,500		145 - Stipend - Admin Travel	4,500			
-		2,000		2,000		155 - Stipend - Licensed	2,000			
(1,458)		-		-		200 - Benefits	-			
71,466		92,753		106,133		210 - PERS	85,696			
15,759		22,154		24,880		220 - Social Security Administration	19,764			
767		920		1,951		231 - Worker's Compensation	939			
-		-		1,278		235 - Oregon Paid Leave	1,034			
11,734		12,353		10,996		241 - Administrator Insurance	12,272			
-		16,091		14,211		242 - Licensed Insurance	-			
39,291		35,184		46,587		243 - Classified Insurance	47,268			
-		225		-		247 - TSA	-			
4,819		5,703		5,000		322 - Repairs and Maintenance Services	5,000			
1,950		1,950		2,500		324 - Rentals	2,500			
1,237		6,847		7,500		340 - Travel	2,500			
112		14		50		353 - Postage	-			
-		-		50		355 - Printing and Binding	-			
50		22,298		25,000		382 - Legal Services	25,000			
6,918		6,296		5,000		410 - Consumable Supplies & Materials	6,500			
-		2,613		2,000		460 - Non-Consumable Items	2,000			
5,315		8,365		10,000		470 - Computer Software	7,500			
-		1,497		-		480 - Computer Hardware	-			
-		36		-		640 - Dues and Fees	-			
378,575	4.00	538,551	5.00	588,363	5.00	Total 2190:	476,332	4.00		

Funds and Functions

2640 - Staff Services

Total: \$730,995

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function		2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$	\$
-	-	-	-	-	-	114 - Managerial-Classified		143,399	1.00		
-	-	-	-	-	-	119 - Salaries Confidential-General		203,897	3.00		
-	-	-	-	-	-	132 - Comp Time		613			
-	-	-	-	-	-	133 - Extra Duty - Classified		500			
-	-	-	-	-	-	135 - Vacation Payoff		8,641			
2,225		6,500		5,750		151 - Stipend - Club Advisor/Activities		5,750			
23,700		29,700		23,200		156 - Stipend - Classified		23,200			
9,035		10,933		8,983		210 - PERS		127,943			
2,250		2,769		2,215		220 - Social Security Administration		29,529			
150		164		174		231 - Worker's Compensation		1,530			
-	-	-	-	116		235 - Oregon Paid Leave		1,545			
-	-	-	-	-		241 - Administrator Insurance		16,362			
-	-	-	-	-		244 - Confidential Employee Insurance		49,086			
-	-	-	-	-		248 - Staff Tuition Reimbursement		30,000			
-	-	-	-	-		340 - Travel		7,500			
-	-	-	-	-		351 - Telephone		250			
-	-	-	-	-		354 - Advertising		750			
6,200		-		-		389 - Other Non-Instructional Professional and Technical		-			
-	-	-	-	-		391 - Physical Exams, Drivers		4,000			
-	-	-	-	-		395 - Classified Subs		500			
-	-	-	-	-		396 - Criminal History Checks		3,000			
-	-	-	-	-		398 - Fingerprinting		2,000			
-	-	-	-	-		410 - Consumable Supplies & Materials		10,000			
-	-	-	-	-		470 - Computer Software		52,000			
-	-	-	-	-		480 - Computer Hardware		1,000			
-	-	-	-	-		640 - Dues and Fees		8,000			
43,560		50,067		40,437		Total 2640:		730,995	4.00		

Funds and Functions

2642 - Recruitment and Placement Services (History)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE
37,050		-		-		112 - Classified Salaries		-					
111,458	1.00	113,687	1.00	124,076	1.00	114 - Managerial-Classified		-					
132,162		186,930		198,023	3.00	119 - Salaries Confidential-General		-					
-		622		500		132 - Comp Time		-					
111		1,306		0		133 - Extra Duty - Classified		-					
-		-		6,000		135 - Vacation Payoff		-					
985		-		-		136 - Mentor/Buddy		-					
90,657		97,424		109,095		210 - PERS		-					
20,403		22,025		24,641		220 - Social Security Administration		-					
964		919		1,933		231 - Worker's Compensation		-					
-		-		1,288		235 - Oregon Paid Leave		-					
15,529		16,400		14,661		241 - Administrator Insurance		-					
11,383		-		-		243 - Classified Insurance		-					
33,289		48,543		43,382		244 - Confidential Employee Insurance		-					
-		450		-		247 - TSA		-					
10,879		5,095		6,000		340 - Travel		-					
401		265		250		351 - Telephone		-					
409		344		500		353 - Postage		-					
-		-		500		354 - Advertising		-					
-		34		-		355 - Printing and Binding		-					
-		-		2,000		389 - Other Non-Instructional Professional and Technical		-					
-		-		500		394 - Sub Calling Services		-					
-		290		-		395 - Classified Subs		-					
896		2,557		3,000		396 - Criminal History Checks		-					
512		1,743		3,000		398 - Fingerprinting		-					
-		1,133		5,000		399 - Licensed Subs		-					
7,300		7,704		5,550		410 - Consumable Supplies & Materials		-					
-		-		250		440 - Periodicals		-					
36,279		37,005		45,000		470 - Computer Software		-					
-		-		2,000		480 - Computer Hardware		-					
10,412		7,689		8,000		640 - Dues and Fees		-					
521,081	1.00	552,164	1.00	605,149	4.00	Total 2642:		-					

2645 - Staff Wellness (History)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expenditures by Function		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE	\$	FTE
917		1,306		766		124 - Temporary - Classified (At-Will Contract)		-					
347		-		302		133 - Extra Duty - Classified		-					
107		-		245		210 - PERS		-					
93		100		66		220 - Social Security Administration		-					
5		4		5		231 - Worker's Compensation		-					
-		-		3		235 - Oregon Paid Leave		-					
-		1		-		243 - Classified Insurance		-					
4,316		2,121		4,000		391 - Physical Exams, Drivers		-					
3,039		4,538		3,200		410 - Consumable Supplies & Materials		-					
8,823		8,070		8,589		Total 2645:		-					

Continued from Previous Page

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense by Object	2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$		\$	
						0500 - Capital Outlay						
33,788		1,250		-		520 - Buildings Acquisition	-					
28,615		-		-		530 - Improvements Other Than Buildings	-					
10,804		-		-		540 - Depreciable Equipment	-					
52,399		-		20,000		541 - Initial and Additional Equipment Purchase	20,000					
210,121		82,007		20,000		542 - Replacement Equipment Purchase	20,000					
119,628		-		-		564 - Bus and Capital Bus Improvements	-					
455,355		83,257		40,000		<i>Total 0500:</i>	40,000					
						0600 - Other Objects						
87,624		122,842		117,843		640 - Dues and Fees	137,543					
359,469		387,819		463,000		650 - Insurance & Judgments	509,900					
100		100		100		652 - Fidelity Bond Premiums	100					
985		977		1,000		670 - Taxes and Licenses	1,500					
-		-		192,000		692 - Grant Matching	167,000					
448,178		511,738		773,943		<i>Total 0600:</i>	816,043					
						0700 - Transfers						
250,000		450,000		200,000		707 - Transfer to Vocational House Fund	-					
100,000		100,000		100,000		710 - Transfer to Technology Fund	100,000					
35,000		35,000		60,000		711 - Transfer to Classroom Furniture Fund	60,000					
350,000		550,000		350,000		712 - Transfer to Textbook Fund	350,000					
300,000		50,000		200,000		713 - Transfer to Capital Project Fund	450,000					
475,000		475,000		475,000		715 - Transfer to Athletic Fund	600,000					
225,000		225,000		225,000		716 - Transfer to Bus Replacement	225,000					
-		-		-		717 - Transfer to Unemployment Fund	160,000					
300,000		154,000		154,000		718 - Trans to PERS Reserve Fund	60,000					
15,997		225,000		200,000		719 - Transfer to Food Services Fund	200,000					
220,000		20,000		20,000		720 - Transits	-					
-		7,332		200,000		730 - Transfer to Debt Service	75,000					
2,270,997		2,291,332		2,184,000		<i>Total 0700:</i>	2,280,000					
						0800 - Other Uses of Funds						
-		-		100,000		810 - Planned Reserve	1,983,178					
-		-		5,877,944		820 - Reserved for Next Year	3,000,000					
-		-		5,977,944		<i>Total 0800:</i>	4,983,178					
46,684,532	438.90	48,240,957	464.37	55,913,142	417.62	<i>Total:</i>	60,252,790	451.76				

General Fund Expense by Object

Lebanon Community School District

Total: \$60,252,790

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense by Object	2024/25 Proposed		2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE		\$	FTE	\$	\$
						0100 - Salaries				
12,537,851	217.13	12,978,877	219.86	13,134,095	201.01	111 - Licensed Salaries	14,483,372	211.56		
5,636,466	196.62	6,077,483	221.36	6,041,456	185.45	112 - Classified Salaries	7,127,570	208.05		
2,101,141	19.15	2,172,388	17.15	2,327,571	18.15	113 - Administrators	2,382,761	18.15		
419,211	6.00	537,651	6.00	557,806	6.00	114 - Managerial-Classified	625,590	6.00		
120,000		-		-		116 - Stipend - Supplemental Retirement	-			
403,230		511,288		465,767	7.00	119 - Salaries Confidential-General	523,265	8.00		
32,837		-		-		123 - Temporary-Licensed (At-Will Contract)	10,754			
19,811		28,850		14,300		124 - Temporary - Classified (At-Will Contract)	2,881			
22,159		21,768		15,098		127 - Student Helper Salaries	27,500			
73,587		77,298		53,074		131 - Extra Duty - Licensed	80,105			
124,970		79,392		18,597		132 - Comp Time	99,122			
204,581		277,759		216,434		133 - Extra Duty - Classified	250,359			
109,629		10,524		25,244		135 - Vacation Payoff	55,001			
985		-		-		136 - Mentor/Buddy	-			
375		-		-		137 - Student Teacher	-			
790		1,164		1,158		142 - Taxable Meal Reimbursement	1,158			
450		450		450		143 - Stipend - Cell Phone	450			
26,900		27,150		25,950		145 - Stipend - Admin Travel	34,050			
7,000		7,000		7,000		150 - Stipend - Coaching/Athletics	-			
95,770		108,118		108,877		151 - Stipend - Club Advisor/Activities	107,877			
-		15,360		13,138		153 - Summer Labor	13,138			
14,000		14,000		11,000		154 - Stipend - Admin	11,000			
133,734		146,366		173,500		155 - Stipend - Licensed	178,150			
47,385		54,175		36,750		156 - Stipend - Classified	36,750			
-		-		-		161 - Stipend - Retention/Hon. Separation	212,500			
22,132,862	438.90	23,147,059	464.37	23,247,263	417.62	<i>Total 0100:</i>	26,263,353	451.76		
						0200 - Associated Payroll Costs				
(3,388)		-		-		200 - Benefits	-			
6,366,931		6,767,538		7,309,631		210 - PERS	8,334,320			
1,627,789		1,706,608		1,768,022		220 - Social Security Administration	2,008,502			
118,888		115,860		216,535		231 - Worker's Compensation	188,522			
-		-		92,132		235 - Oregon Paid Leave	105,047			
297,719		332,246		344,633		241 - Administrator Insurance	395,143			
2,814,088		2,995,072		2,897,802		242 - Licensed Insurance	3,262,970			
2,410,500		2,463,609		2,766,210		243 - Classified Insurance	2,882,114			
78,945		107,030		101,226		244 - Confidential Employee Insurance	130,896			
31,177		24,587		-		245 - Retiree Insurance	500			
45,850		85,969		57,000		247 - TSA	57,000			
-		-		-		248 - Staff Tuition Reimbursement	55,000			
13,788,497		14,598,520		15,553,189		<i>Total 0200:</i>	17,420,014			

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		General Fund Expense by Object		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$		\$	
						0300 - Purchased Services							
204,772		111,622		181,500		311 - Instruction Services		225,000					
32,099		26,022		26,817		312 - Instructional Programs Improvement Services		26,817					
-		250		-		313 - Student Services		-					
12,372		19,884		7,500		316 - Data Processing Services		4,000					
3,617		-		5,000		318 - Professional and Improvement Costs for Non-Instruc		5,000					
63,888		11,108		16,000		319 - Other Instructional, Professional & Tech Services		16,000					
280,268		459,363		331,850		322 - Repairs and Maintenance Services		464,204					
2,412		17,033		17,500		323 - Radio Service		17,500					
71,774		76,963		112,801		324 - Rentals		109,000					
421,499		451,766		415,000		325 - Electricity		505,974					
214,933		310,560		290,000		326 - Fuel		347,826					
144,415		153,113		150,000		327 - Water and Sewage		171,485					
109,282		119,867		110,000		328 - Garbage		134,251					
-		14,360		15,000		329 - Other Property Services		-					
8,420		-		-		330 - Student Transportation Services		-					
293,710		205,888		167,158		331 - Reimbursable Student Transportation		133,480					
-		106		-		332 - Non-Reimbursable Student Transportation		200					
136,727		112,463		78,660		340 - Travel		82,760					
43,961		48,220		22,500		348 - Staff Tuition		-					
64,124		67,394		63,825		351 - Telephone		58,250					
29,980		25,485		27,050		353 - Postage		28,750					
10,133		1,739		3,500		354 - Advertising		3,750					
33,419		22,956		26,850		355 - Printing and Binding		10,750					
2,632,901		2,463,360		2,655,000		360 - Charter School Payments		2,900,000					
15,357		17,863		10,000		374 - Other Tuition		11,000					
25,650		\$83,150 for 21/22 and 22/23		45,000		381 - Audit Services		50,000					
33,097		70,339		75,000		382 - Legal Services		75,000					
48,924		38,521		56,000		386 - Data Processing Services		46,000					
-		13,504		-		388 - Election Services		15,000					
565,092		539,814		513,457		389 - Other Non-Instructional Professional and Technical		225,500					
6,891		7,023		8,500		391 - Physical Exams, Drivers		8,500					
595		1,000		1,500		392 - Drug Test		1,500					
-		-		500		394 - Sub Calling Services		-					
71,750		129,302		140,331		395 - Classified Subs		140,850					
1,278		2,557		3,000		396 - Criminal History Checks		3,000					
512		1,743		3,000		398 - Fingerprinting		2,000					
418,658		460,117		493,349		399 - Licensed Subs		436,348					
6,002,507		6,001,303		6,073,148		Total 0300:		6,259,695					
						0400 - Supplies and Materials							
231,456		244,690		239,000		406 - Gas, Oil, Lube, Propane		244,500					
732,344		744,182		1,011,442		410 - Consumable Supplies & Materials		1,028,917					
51,798		88,735		76,500		413 - Vehicle Repair Parts		66,500					
20,214		21,446		25,000		414 - Bus Garage Operation		35,000					
12,172		31,084		107,550		420 - Textbooks		112,550					
12,621		6,497		11,625		430 - Library Books		20,550					
10,729		12,935		16,250		440 - Periodicals		15,000					
69,487		70,502		73,500		460 - Non-Consumable Items		73,250					
360,017		290,113		406,914		470 - Computer Software		479,640					
85,298		97,563		95,875		480 - Computer Hardware		114,600					
1,586,136		1,607,747		2,063,656		Total 0400:		2,190,507					

Special Revenue Funds

259 - IDEA Part B §611 (History, Moved to Fund 229)

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds		2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$
						Resources				
						<u>0000 - District Office</u>				
878,038		994,900		825,558		4500 - Restricted Revenue From the Federal Government TH		-		
878,038		994,900		825,558		<i>Total Resources:</i>		-		
						Requirements				
						<u>1250 - Less Restrictive Programs for Students With Disabi</u>				
315,432	5.00	374,625	5.65	274,120	4.00	0111 - Licensed Salaries		-		
109,730	4.55	111,614	4.55	124,047	4.53	0112 - Classified Salaries		-		
3,327		3,140		2,469		0131 - Extra Duty - Licensed		-		
2,018		165		-		0132 - Comp Time		-		
8,000		8,000		8,000		0155 - Stipend - Licensed		-		
(126)		-		-		0200 - Benefits		-		
136,125		154,398		130,775		0210 - PERS		-		
31,256		35,904		31,261		0220 - Social Security Administration		-		
1,514		1,516		2,452		0231 - Worker's Compensation		-		
-		-		1,635		0235 - Oregon Paid Leave		-		
68,600		90,885		56,843		0242 - Licensed Insurance		-		
68,916		72,435		71,054		0243 - Classified Insurance		-		
-		450		-		0247 - TSA		-		
2,860		1,838		-		0395 - Classified Subs		-		
6,315		7,763		-		0399 - Licensed Subs		-		
753,967	9.55	862,734	10.20	702,655	8.53	<i>Total 1250:</i>		-		
						<u>2190 - Service Direction, Student Support Services</u>				
34,235	1.00	35,504	1.00	38,672	1.00	0112 - Classified Salaries		-		
32,211	0.25	32,855	0.25	35,155	0.25	0113 - Administrators		-		
200		-		-		0132 - Comp Time		-		
1,500		1,500		1,500		0145 - Stipend - Admin Travel		-		
(463)		-		-		0200 - Benefits		-		
21,805		20,865		23,193		0210 - PERS		-		
4,910		5,033		5,763		0220 - Social Security Administration		-		
237		213		452		0231 - Worker's Compensation		-		
-		-		294		0235 - Oregon Paid Leave		-		
3,903		4,118		3,665		0241 - Administrator Insurance		-		
15,211		16,026		14,211		0243 - Classified Insurance		-		
-		225		-		0247 - TSA		-		
595		-		-		0640 - Dues and Fees		-		
114,341	1.25	116,339	1.25	122,904	1.25	<i>Total 2190:</i>		-		
						<u>2210 - Improvement of Instruction Services</u>				
-		15,827		-		0410 - Consumable Supplies & Materials		-		
						<u>3300 - Community Services</u>				
9,730		-		-		0311 - Instruction Services		-		
878,038	10.80	994,900	11.45	825,558	9.78	<i>Total Requirements:</i>		-		

229 - IDEA Part B §611 (History in Fund 259)

Total: \$1,024,851

2021/22 Actuals		2022/23 Actuals		2023/24 Adopted		Special Revenue Funds		2024/25 Proposed		2024/25 Approved		2024/25 Adopted	
\$	FTE	\$	FTE	\$	FTE			\$	FTE	\$		\$	
						Resources							
						<u>0000 - District Office</u>							
-		-		-		4500 - Restricted Revenue From the Federal Government TH		1,024,851					
.		.		.		<i>Total Resources:</i>		<i>1,024,851</i>					
						Requirements							
						<u>1220 - Restrictive Programs for Students With Disabilitie</u>							
-		-		-		0111 - Licensed Salaries		47,684	1.00				
-		-		-		0112 - Classified Salaries		63,132	1.82				
-		-		-		0210 - PERS		36,178					
-		-		-		0220 - Social Security Administration		8,478					
-		-		-		0231 - Worker's Compensation		400					
-		-		-		0235 - Oregon Paid Leave		443					
-		-		-		0242 - Licensed Insurance		15,453					
-		-		-		0243 - Classified Insurance		26,354					
.		.		.		<i>Total 1220:</i>		<i>198,122</i>	<i>2.82</i>				
						<u>1250 - Less Restrictive Programs for Students With Disabi</u>							
-		-		-		0111 - Licensed Salaries		152,150	2.00				
-		-		-		0112 - Classified Salaries		185,320	6.84				
-		-		-		0131 - Extra Duty - Licensed		2,469					
-		-		-		0210 - PERS		105,499					
-		-		-		0220 - Social Security Administration		26,007					
-		-		-		0231 - Worker's Compensation		1,233					
-		-		-		0235 - Oregon Paid Leave		1,360					
-		-		-		0242 - Licensed Insurance		30,906					
-		-		-		0243 - Classified Insurance		92,239					
-		-		-		0395 - Classified Subs		7,510					
-		-		-		0399 - Licensed Subs		10,000					
.		.		.		<i>Total 1250:</i>		<i>614,693</i>	<i>8.84</i>				
						<u>2150 - Speech Pathology and Audiology Services</u>							
-		-		-		0111 - Licensed Salaries		6,018	0.10				
-		-		-		0210 - PERS		1,867					
-		-		-		0220 - Social Security Administration		460					
-		-		-		0231 - Worker's Compensation		22					
-		-		-		0235 - Oregon Paid Leave		24					
-		-		-		0242 - Licensed Insurance		1,545					
.		.		.		<i>Total 2150:</i>		<i>9,936</i>	<i>0.10</i>				
						<u>2190 - Service Direction, Student Support Services</u>							
-		-		-		0112 - Classified Salaries		41,816	1.00				
-		-		-		0113 - Administrators		36,567	0.25				
-		-		-		0145 - Stipend - Admin Travel		1,500					
-		-		-		0210 - PERS		27,056					
-		-		-		0220 - Social Security Administration		6,111					
-		-		-		0231 - Worker's Compensation		288					
-		-		-		0235 - Oregon Paid Leave		319					
-		-		-		0241 - Administrator Insurance		4,091					
-		-		-		0243 - Classified Insurance		14,544					
.		.		.		<i>Total 2190:</i>		<i>132,292</i>	<i>1.25</i>				

Questions



Vocational House Fund

Lebanon Community School District

Total: \$1,150,000

530 - Vocational House

Total: \$1,150,000



2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Vocational House Fund	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			000 - District Office			
450,000	450,000	200,000	5200 - Interfund Transfers	-		
-	405,158	375,000	5300 - Sale of or Compensation for Loss of Fixed Assets	450,000		
3,189	798,009	195,000	5400 - Resources - Beginning Fund Balance	700,000		
453,189	1,653,167	770,000	<i>Total 000:</i>	1,150,000		
453,189	1,653,167	770,000	<i>Total Resources:</i>	1,150,000		
			Requirements			
			2540 - Operation and Maintenance of Plant Services			
-	16,171	17,500	131 - Extra Duty - Licensed	22,000		
-	-	5,000	133 - Extra Duty - Classified	5,000		
-	5,310	847	210 - PERS	8,524		
-	1,220	191	220 - Social Security Administration	2,066		
-	47	15	231 - Worker's Compensation	195		
-	-	10	235 - Oregon Paid Leave	108		
-	0	-	242 - Licensed Insurance	-		
-	4	-	247 - TSA	-		
-	22,752	23,563	<i>Total 2540:</i>	37,893		
			4150 - Building Acquisition, Construction, and Improvem			
-	183	-	340 - Travel	-		
492,903	473,041	400,000	520 - Buildings Acquisition	700,000		
22,726	-	-	541 - Initial and Additional Equipment Purchase	-		
515,628	473,223	400,000	<i>Total 4150:</i>	700,000		
			6110 - Operating Contingency			
-	-	-	810 - Planned Reserve	412,107		
			7000 - Unappropriated Ending Fund Balance			
-	-	346,437	820 - Reserved for Next Year	-		
515,628	495,976	770,000	<i>Total Requirements:</i>	1,150,000		

Internal Service Funds

Lebanon Community School District

Total: \$390,000

601 - Insurance Fund

Total: \$390,000

2021/22 Actuals	2022/23 Actuals	2023/24 Adopted	Internal Service Funds	2024/25 Proposed	2024/25 Approved	2024/25 Adopted
\$	\$	\$		\$	\$	\$
			Resources			
			<u>000 - District Office</u>			
-	-	-	5200 - Interfund Transfers	160,000		
251,827	240,782	230,000	5400 - Resources - Beginning Fund Balance	230,000		
251,827	240,782	230,000	<i>Total 000:</i>	390,000		
251,827	240,782	230,000	<i>Total Resources:</i>	390,000		
			Requirements			
			<u>2329 - Other Executive Administration Services</u>			
11,045	8,270	130,000	397 - Claims Administration	130,000		
			<u>6110 - Operating Contingency</u>			
-	-	-	810 - Planned Reserve	260,000		
			<u>7000 - Unappropriated Ending Fund Balance</u>			
-	-	100,000	820 - Reserved for Next Year	-		
11,045	8,270	230,000	<i>Total Requirements:</i>	390,000		

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