



**LEBANON COMMUNITY SCHOOL DISTRICT
BUDGET MEETING
MARCH 13, 2025, 5:00 PM**

Santiam Travel Station

750 S. Third St. Lebanon, OR 97355

BUDGET COMMITTEE MEETING MINUTES

BOARD MEMBERS PRESENT:

Tom Oliver, Chair
Nichole Piland, Vice Chair
Aubree Molina, Member
Clyde Rood, Member
Melissa Baurer, Member
William Barish, Budget Committee Member
Roger Maurer, Budget Committee Member
Kelly Tucci, Budget Committee Member

EXECUTIVE STAFF PRESENT:

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 5:02 PM.

2. FINANCIAL INTEGRITY

Business Director, Steven Proski, refers to the district's five focus areas, Academic Achievement, Safety and Belonging, Financial Integrity, Effective Facilities, and Community Connections. He shares that this meeting will be focused specifically on Financial Integrity and he explains what that means to him; operating with honest transparency and accountability, maintaining a healthy financial system, communicating finances and managing budget and cashflow throughout the school year, constantly working in projections and estimates, and remembering that the budget is a plan needs and can change from day one.

3. VALUE OF A HEALTHY EFB

Steven provides district comparisons for the three districts above Lebanon and the three districts below Lebanon in enrollment, as they share a budget amount closest to Lebanon. He provides a comparison for budget projections, beginning and ending fund balance, and earnings on investments.

4. ENROLLMENT PROJECTIONS AND TRENDS

Steven also shares the enrollment trends for Lebanon and the six comparable districts. He also shares the ADM history for the last 10 years, and how the state school fund is calculated. He shares the state school fund revenue projection for the 2025-26 school year and how the finance department is working with projections and estimates. He notes that at this time the SpEd cap is still set at 11%, and that 75% of the general fund budget is funding salary and benefits. He also notes that next year it is projected that the state school fund will be 38,732,394—showing about a 2 million dollar increase. He shares that with current negotiations offering 5% and 3% it would cost the district about 3.3 million if fully staffed, which would utilize about 1.7 million of the ending fund balance if needed, may be managed through other things. He explains that the formula used by the state to calculate the state school fund is very complex and is also based on property tax and enrollment with weights for SpEd, ELL, and poverty numbers.

5. FORECASTING CHALLENGES

Steven notes that birth rates are down and there are fewer students each year. He also notes that federal and state/local funding from grants like Title I or SIA, used mainly for staffing, could be and proves to be decreasing. It is also noted that utilities, supplies, food, fuel, and insurance premiums continue to increase related to costs, and the district is currently in negotiations with both classified and licensed groups with unknowns on where that will finish.

Steven also shares the budget calendar, and resources which help to describe the role of the budget committee.

A question is presented and further discussion takes place between the members regarding the potential cuts to some funding like Title I and SIA.

A question is also presented regarding exactly how much funding is coming from the federal level. Steven shares that he would have to look into that for an exact number.

It is noted that there are enough funds to cover the upcoming year with ending fund balance if funding is lost, though that is not sustainable. Discussion takes place regarding the options to prepare for any amount of loss to the federal funding.

Steven explains how the district has shifted staffing into the general fund when possible and positions that open up are not filled, to help with the budget.

Discussion also takes place regarding the funding for the student meal program, CACFP-- National School Lunch Program, which could also be significantly impacted. Students are currently provided free breakfast and lunch 12 months out of the year. It is noted that the Nutrition Director is closely watching for any updates. The committee and Board would like to have follow up discussion regarding the number of meals that are currently being served at each school and what challenges the district could be facing if adjustments are made to the funding.

Steven also shares that the first budget meeting will be on May 8th, and he asks the group to please share any questions with him prior to that meeting. A budget committee training session is proposed as well by a Board Member.

It is acknowledged that when looking at the comparable sized districts, and with close analyzing by the district's Finance Director, Steven, Lebanon is shown to be in the second-best shape, after

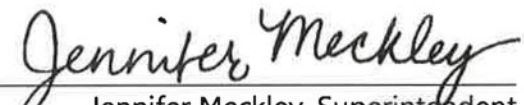
Oregon Trail, and that is due to smart investing and creatively finding additional revenue sources. Steven describes how the district manages the investments as well.

Some discussion takes place regarding the construction class, and it is clarified that any revenue made from the homes is restricted for use only for the construction projects.

6. ADJOURNMENT

There being no further business before the Board, the meeting was adjourned at 5:30 PM.



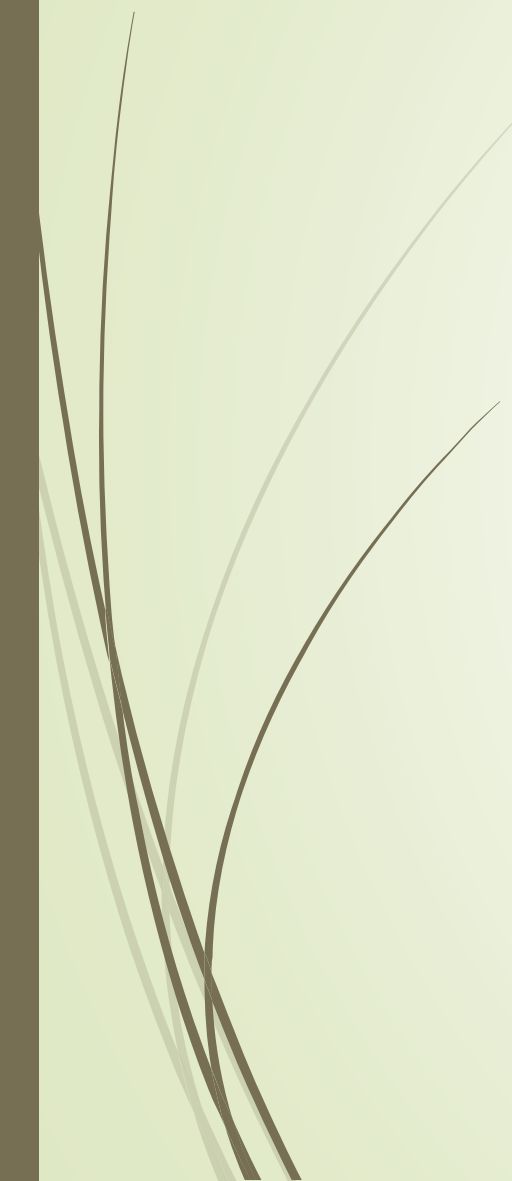
Tom Oliver, Board Chair

Jennifer Meckley, Superintendent





Lebanon Community School District #9

- *Budget Committee Meeting*
 - *March 13, 2025*
 - *Jennifer Meckley, Superintendent*
 - *William Lewis III, Chief Operations Officer*
 - *Steven Prososki, Director of Financial Services*
- 



Lebanon CSD Focus Areas

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

Peers of Lebanon Community School District

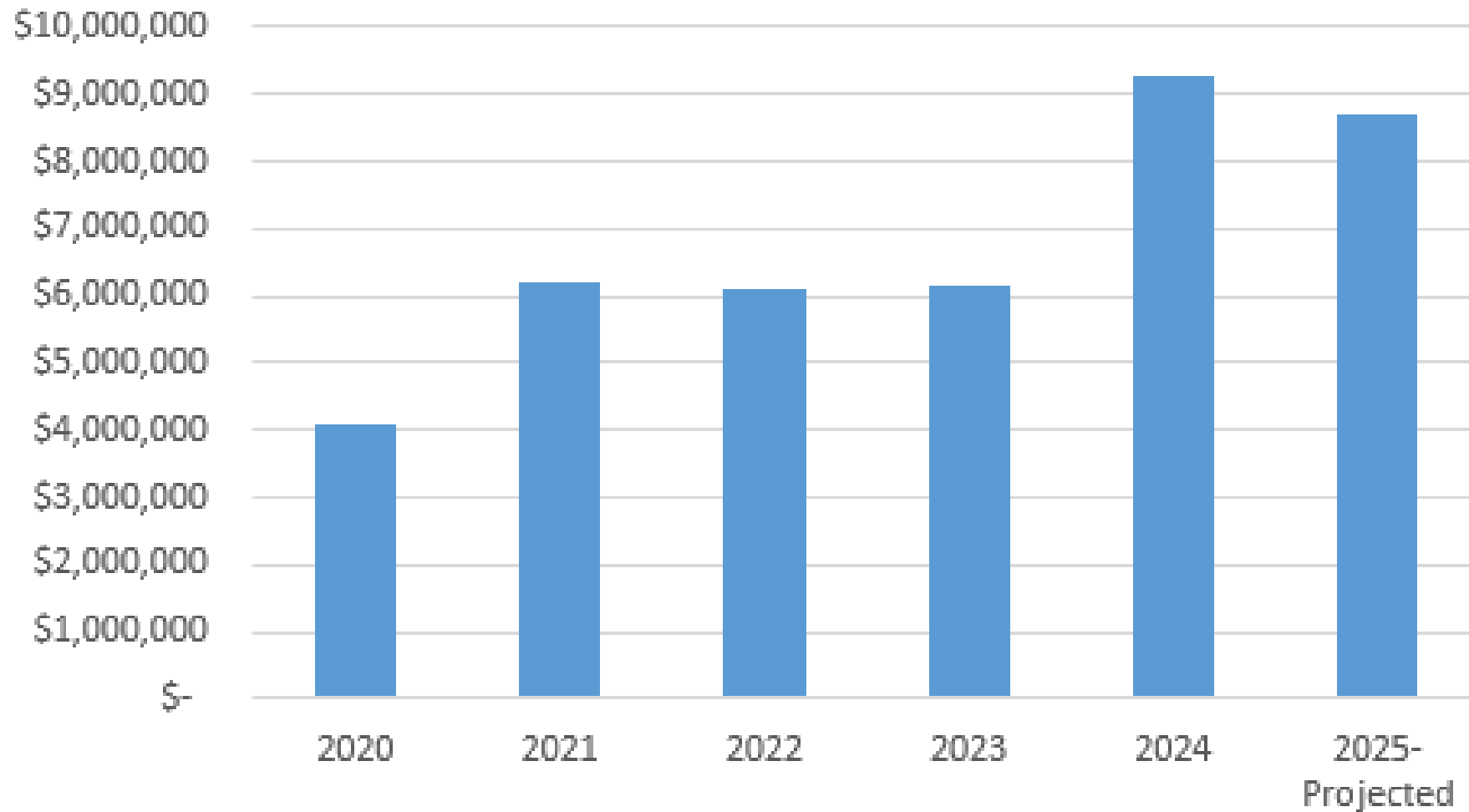
County	District Institution ID	District Name	2022-2023 Total Enrollment	2023-2024 Total Enrollment
Clackamas	1926	Oregon Trail SD 46	4,340	4,298
Jackson	2043	Eagle Point SD 9	4,239	4,207
Clackamas	1929	Canby SD 86	4,212	4,175
Linn	2101	Lebanon Community SD 9	4,046	4,057
Yamhill	2254	Newberg SD 29J	4,201	4,046
Hood River	2024	Hood River County SD	3,836	3,799
Marion	2138	Silver Falls SD 4J	3,670	3,771

SSF Estimate update from ODE on 02/21/2025 Compared to Budget

	Newberg	Silver Falls	Canby	Hood River	Eagle Point	Oregon Trail	LEBANON
Prop Tax Budget	\$ 20,645,716.00	\$ 9,975,000.00	\$ 19,902,433.00	\$ 15,508,553.00	\$ 13,300,000.00	\$ 22,129,610.00	\$ 12,956,010.00
SSF Budget	\$ 32,497,636.00	\$ 38,335,344.00	\$ 36,915,028.00	\$ 37,301,387.00	\$ 39,319,599.00	\$ 35,917,436.00	\$ 37,367,780.00
Total Budget	\$ 53,143,352.00	\$ 48,310,344.00	\$ 56,817,461.00	\$ 52,809,940.00	\$ 52,619,599.00	\$ 58,047,046.00	\$ 50,323,790.00
Actual	\$ 52,724,997.20	\$ 48,276,766.93	\$ 55,767,689.54	\$ 51,585,309.17	\$ 51,657,902.52	\$ 54,432,230.36	\$ 49,737,457.20
Difference from Budget	\$ (418,354.80)	\$ (33,577.07)	\$ (1,049,771.46)	\$ (1,224,630.83)	\$ (961,696.48)	\$ (3,614,815.64)	\$ (586,332.80)

General Fund BFB

Beginning Fund Balance



2024-25 Ending Fund Balance Budget and Earnings on Investments as of 12/2024

	2024-25 Ending Fund Balance Budget	Earnings on Investments	as of Board Report
Newberg	\$ -	\$ 265,394.00	1/31/2025
Silver Falls	\$ 1,000,000.00	\$ 365,893.00	3/4/2025
Canby	\$ 1,435,413.00	\$ 152,494.00	12/31/2024
Hood River	\$ 3,165,905.00	\$ 242,861.00	2/11/2025
Eagle Point	\$ 4,117,716.00	\$ 349,335.00	1/31/2025
Oregon Trail	\$ 17,000,000.00	\$ 1,200,000.00	2/28/2025
LEBANON	\$ 7,000,000.00	\$ 634,932.00	3/5/2025



Peer District Enrollment Trend

	2019-20	2020-21	2021-22	2022-23	2023-24	5 Yr %
Newberg	4825	4432	4331	4201	4046	-16%
Silver Falls	3974	3616	3531	3670	3771	-5%
Canby	4649	4190	4138	4212	4175	-10%
Hood River	4075	3770	3895	3836	3799	-7%
Eagle Point	4154	3998	4204	4239	4207	1%
Oregon Trail	4528	4335	4292	4340	4298	-5%
Lebanon	4230	3779	4063	4046	4057	-4%
TOTALS	30435	28120	28454	28544	28353	-7%

Lebanon ADM History and Trend

Grade	FY16/17 Actual	FY17/18 Actual	FY18/19 Actual	FY19/20 Actual	FY20/21 Actual	FY21/22 Actual	FY22/23 Actual	FY23/24 Actual	FY24/25 Reported Period 1	25/26 Estimate		Sand Ridge		LCSD	
KG	319.13	328.21	327.99	306.54	276.94	313.24	297.03	298.05	278.82	279.00		54		225	
1	282.97	313.31	333.01	330.5	259.67	293.39	312.6	285.82	292.9	273.52		54		220	
2	312.35	286.19	313.01	326.45	276.21	295.22	308.78	322.46	283.3	287.33		39		248	
3	334.55	315.25	293.41	316.57	286.3	308.66	305.99	312.79	331.94	276.71		41		236	
4	354.13	338.39	315.14	288.26	283.05	313.86	307.02	316.94	301.09	338.46		44		294	
5	365.66	359.94	338.6	326.31	250.8	329.65	320.17	308.87	318.57	307.67		37		271	
6	283.14	378.56	355.82	332.56	298.7	280.24	320.1	330.51	302.05	322.48		44		278	
7	313.1	290.81	367.7	351.33	306.28	309.68	281.83	319.61	334.55	299.00		32		267	
8	284.45	323.33	285.66	362.43	319.07	333.49	308.03	271.1	316.42	336.12		30		306	
ELEM SUB TOTAL	2849.48	2933.99	2930.34	2940.95	2557.02	2777.43	2761.55	2766.15	2759.64	2720.28		375		2345	
9	333.52	291.88	318.74	305.8	333.48	343.07	319.21	302.63	269.9	316.83				317	
10	300.05	343.81	298.23	315.11	294.01	319.12	327.91	302.97	299.25	268.88				269	
11	322.62	299.2	338.59	273.49	290.76	276.94	301.83	295.07	305.24	297.85				298	
12	362.08	344.47	309.72	319.41	283.49	272.75	284.88	283.64	291.64	302.11				302	
HS SUB TOTAL	1318.27	1279.36	1265.28	1213.81	1201.74	1211.88	1233.83	1184.31	1166.03	1185.66				1186	
DISTRICT TOTAL	4167.75	4213.35	4195.62	4154.76	3758.76	3989.31	3995.38	3950.46	3925.67	3905.95		375		3531	

State School Fund Revenue Projections

FY26								
Date:	3/9/2025	2025-26		2024-25				
							School	Oct 1 Enrollment
ADM:	3906	1.00	3,906.00	3832.53	1.00	3,832.53		
Students in ESL programs:	112	0.50	56.00	118.61	0.50	59.31	Cascades	262
Students in Pregnant and Parenting Programs:	2	1.00	2.00	2.3	1.00	2.30	Green Acres	293
IEP Students capped at 11% of District ADM:	429.66	1.00	429.66	421.58	1.00	421.58	Hamilton Creek	252
Students on IEP Above 11% of ADM:	60	1.00	60.00	60	1.00	60.00	Lacomb	228
Students in Poverty:	650.65	0.25	162.66	638.52	0.25	159.63	LHS	1162
Students in Foster Care & Neglected/Delinquent:	16	0.25	4.00	16	0.25	4.00	Pioneer	261
Remote Elementary School Correction:	8	1.00	8.00	7.97	1.00	7.97	Riverview	423
Small High School Correction:	0	1.00	-	0	1.00	-	Sand Ridge	359
Post Graduate Scholars:	0	(0.25)	-	0	(0.25)	-	Seven Oak	676
							Grand Total	3916
	2025-26	ADMw:	4,628.32	2024-25	ADMw:	4,547.31	Retainage rate of 97.5%	3818
Extended ADMw:	4,628.32						3/7/2025	3800
Local Revenue:	\$ 14,267,887.78			2/28/2025	Fill the blue cells from your ADMw Breakout Report.			
Teacher Experience Adjustment:	-0.46			2/28/2025	Fill the green cells from your District Estimate.			
Transportation Grant Reimbursement:	\$ 1,575,223.30		AVG	You can change the blue or green cells to see how changes would impact your SSF Grant.				
Funding ratio:	2.47542604256	0.110668207	2.45037659729	2.47542604256	Check the most recent District Estimate to make sure the funding ratio is correct. This is updated when the SSF is rebalanced and it can be found in the General Purpose Grant section of the estimate.			
General Purpose Grant:	\$ 51,425,058.92							
Total Formula Revenue:	\$ 53,000,282.22							
State School Fund Grant:	\$ 38,732,394.44		\$ 36,660,122.00	\$2,072,272.44		5.65%		
				Difference from previous Year				
Revenue	\$ 1,554,204.33	\$ 1,585,288.42						
Expense	\$ (3,293,920.00)	\$ (2,516,937.00)						
Difference	\$ (1,739,715.67)	\$ (931,648.58)						

STATE SCHOOL FUND GRANT

2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

Linn County, Lebanon Community SD 9 - 2101

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$13,550,894.00
Common School Fund	=	\$566,993.78
County School Fund	=	\$20,000.00
State Managed Timber	=	\$130,000.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$14,267,887.78

2025-2026 Experience Adjustment

District Average Teacher Experience	=	11.63
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.46

2025-2026 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$2,250,319.00
Transportation per ADMr Rank		14%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$1,575,223.30

2025-2026 Extended ADMw

2025-2026 ADMw 4,628.32

2024-2025 ADMw 4,526.30

Extended ADMw 4,628.32

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.46 by \$25 then add \$4500 to the result = \$4,488.50
Then multiply \$4,488.50 by the Extended ADMw 4628.32 and then by the funding ratio 2.47542604256 = \$51,425,031.14

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$51,425,031.14 to the Transportation Grant \$1,575,223.30 = \$53,000,254.44

2025-2026 State School Fund Grant

Subtract the Local Revenue \$14,267,887.78 from the Total Formula Revenue \$53,000,254.44 = \$38,732,366.66

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,111

Total Formula Revenue per Extended ADMw = \$11,451

Charter Schools Rate(ORS 338.155) = \$11,111

Forecasting Challenges

- The enrollment trend shows that birth rates are down and that there are fewer students each year.
- Federal and State/Local funding from grants. Title I grants and SIA grants are mainly utilized for staffing.
- Utilities, Supplies, Food, Fuel, and Insurance premiums continue to increase related to costs.



2025-2026 BUDGET CALENDAR

December 12, 2024	Regular Board Meeting Review/Approve Budget Calendar
March 13, 2025	Special Board/Budget Meeting Budget Committee Training, and Set Budget Parameter
January 01 – May 16, 2025	Preparation of Proposed Budget Budget Officer
April 24, 2025	Post public notice of Budget Committee meeting #1 (not more than 30 days before the meeting and & not less than 10 days before the meeting).
May 01, 2025	Post public notice of Budget Committee meeting #2 (not more than 30 days before the meeting and & not less than 10 days before the meeting).
May 08, 2025	Budget Committee Meeting #1: Continued budget discussion
May 15, 2025	Budget Committee Meeting #2 Target date for approval of the budget
May 16, 2025	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 12, 2025	Public Budget Hearing & Special Board Meeting on the budget as approved by Budget Committee
	Adopt the final budget and make appropriations (after Budget Hearing). 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

➤ Requests

