

Lebanon Community School District
485 South Fifth Street
Lebanon, OR 97355
District Office
Thursday, February 6, 2014
7:00 p.m.
SPECIAL BOARD/BUDGET COMMITTEE MEETING

1. Call to Order – Board Chair Russ McUne
2. Information:
 - a.) Budget Committee Roles & Responsibility
 - b.) Financial Information (Enclosure 2-b)
 - c.) Instructional Components (Enclosure 2-c)
3. Public Comment
4. Request for Information

Budget Committee Meeting Dates

March 6, 2014	7:00 p.m./District Office Board Room	Budget Committee Meeting/Operational Components
April 3, 2014	7:00 p.m./District Office Board Room	Budget Committee Meeting #1
April 17, 2014	7:00 p.m./District Office Board Room	Budget Committee Meeting #2
May 1, 2014	7:00 p.m./District Office Board Room	Budget Committee Meeting #3
May 15, 2014	7:00 p.m./District Office Board Room	Public Budget Hearing & Special Board Meeting

7. Adjournment

2013-2014 General Fund Summary Report

	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Budget	1-14-14 YTD & Enc	1-14-14 Balance	13/14 Full Cal. Project
General Fund - Revenue							
SSF Formula	27,355,256	28,932,900	30,017,096	32,835,000	21,215,348	11,619,652	32,290,000
SSF Adjustment	(279,025)	784,064	8,476	-	-	-	40,000
State Fiscal Stabilization Func	446,624	-	-	-	-	-	-
Federal Ed Jobs	810,332	11,974	-	-	-	-	-
School Year SubAccount	106,374	898,088	-	-	-	-	-
Loan Receipts	-	119,000	-	-	-	-	-
Interest	60,225	62,615	59,860	60,000	21,708	38,292	40,000
Third Party Billing	31,968	31,047	50,472	70,000	31,154	38,846	55,000
TMR	161,370	187,235	176,000	160,000	-	160,000	170,000
JROTC	56,194	61,985	62,358	62,000	21,936	40,064	50,000
Other	368,102	360,139	422,445	372,000	238,278	133,722	379,000
Interfund Transfer	60,000	20,123	60,000	690,000	653,724	36,276	690,000
BFB	5,134,115	3,062,267	2,596,141	1,200,000	1,065,336	134,664	1,065,300
Total	34,311,536	34,531,437	33,452,848	35,449,000	23,247,485	12,201,515	34,779,300
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General Fund - Expenses							
Salaries	15,683,004	15,883,359	16,090,527	16,230,362	15,250,858	979,504	15,864,200
Benefits	8,821,743	9,459,887	9,467,455	11,206,382	9,298,619	1,907,763	9,691,300
P. Services	4,006,894	4,076,037	4,635,958	5,370,289	2,927,487	2,442,802	5,046,800
Supplies	1,016,745	1,376,729	1,165,368	1,278,567	751,566	527,001	1,219,700
Capital Outlay	21,093	16,030	23,301	15,000	2,000	13,000	20,100
Other Objects	254,791	260,076	240,048	288,400	247,632	40,768	278,300
Transfers	1,326,000	863,180	1,093,860	906,000	886,000	20,000	906,000
Contingency	-	-	-	154,000	-	154,000	-
Total	31,130,269	31,935,297	32,716,517	35,449,000	29,364,161	6,084,839	33,026,400
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				<i>Projected Ending Fund Balance</i>			1,752,900

2013-2014 General Fund Summary Report

	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Budget	1-14-14 YTD	1-14-14 Balance	13/14 Full Cal. Project 1/15/2014
<u>General Fund - Revenue</u>								
SSF Formula								
Taxes	7,301,372	7,365,068	7,533,685	7,841,946	7,830,000	7,047,304	782,696	7,850,000
Federal Forest Fees	438,493	375,840	233,611	226,617	-	-	-	210,000
Common School	323,450	310,174	325,406	348,692	350,000	-	350,000	350,000
State Timber	138,459	100,621	27,968	53,044	100,000	9,634	90,366	80,000
School Support Fund	20,469,928	19,203,553	20,812,230	21,546,797	24,555,000	14,158,409	10,396,591	23,800,000
Adjustments to SSF Payments								
Adj for HC Disability Grant	(14,479)	(620)	10,520	8,476	-	-	-	-
Adj for 09/10 payment	-	(278,405)		-	-	-	-	-
Adj for 10/11 payment			773,544	-	-	-	-	-
Adj for 11/12 payment				329,004	-	-	-	-
Adj for 11/12 payment				-	-	-	-	40,000
State Fiscal Stabilization Fund	1,086,671	446,624	-	-	-	-	-	-
Federal Ed Jobs	-	810,332	11,974	-	-	-	-	-
School Year SubAccount		106,374	898,088	-	-	-	-	-
Total SSF Formula	29,272,784	28,439,562	30,627,026	30,354,576	32,835,000	21,215,348	11,619,652	32,330,000
Loan Receipts			119,000	-	-	-	-	-
Interest of Investments	77,313	60,225	62,615	59,860	60,000	21,708	38,292	40,000
Third Party billing - Medicaid	28,621	31,968	31,047	50,472	70,000	31,154	38,846	55,000
TMR	122,222	161,370	187,235	176,000	160,000	-	160,000	170,000
JROTC reimbursement	47,189	56,194	61,985	62,358	62,000	21,936	40,064	50,000
Other								
Outdoor School	2,949	-	2,641	-	3,000	-	3,000	-
Rental Fees	21,031	22,068	23,055	24,695	22,000	11,178	10,823	22,000
Fees Charged to Grants	53,854	66,021	36,491	53,440	50,000	-	50,000	35,000
Miscellaneous	588,946	217,139	243,065	278,595	232,000	155,210	76,790	250,000
E-Rate reimbursement	-	62,875	54,886	65,715	65,000	71,891	(6,891)	72,000
Interfund Transfer - Athletics	55,679	60,000	20,123	60,000	690,000	653,724	36,276	690,000
Beginning Fund Balance	4,276,860	5,134,115	3,062,267	2,596,141	1,200,000	1,065,336	134,664	1,065,300
Total	34,547,447	34,311,536	34,531,437	33,781,852	35,449,000	23,247,485	12,201,515	34,779,300
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2013-2014 General Fund Summary Report

Obj	Description	10/11	11/12	12/13	13/14	1-14-14	1-14-14	1-14-14	13/14
		Actual	Actual	Actual	Adopted Budget	YTD	Encumb	Balance	Full Cal. Project
111	Certified salaries	9,630,593	9,660,974	9,691,110	9,778,586	3,182,580	6,071,590	524,416	9,310,000
112	Classified salaries	3,390,242	3,400,585	3,570,418	3,734,489	1,488,037	2,219,284	27,167	3,750,000
113	Administrative salaries	1,243,817	1,403,982	1,356,839	1,466,212	710,535	749,974	5,704	1,415,000
114	Managerial - classified	240,110	201,463	124,134	90,756	46,428	46,428	(2,100)	92,900
116	Retirement stipends	176,948	112,059	98,858	102,400	49,054	46,187	7,159	102,400
118	Retirement Support Program	-	158,650	159,600	159,600	79,800	79,800	-	159,600
119	Confidential salaries	141,433	144,538	146,195	127,353	63,230	63,230	893	127,000
121	Certified subs	344,129	314,409	337,851	328,810	104,294	-	224,516	340,000
122	Classified subs	136,414	100,730	109,047	122,000	52,110	-	69,891	120,000
123	Temp certified	61,837	71,639	51,529	56,500	8,720	-	47,780	51,000
124	Temp classified	-	-	-	500	-	-	500	500
127	Student helpers salaries	2,820	3,405	2,884	3,000	5,553	-	(2,553)	7,000
131	Overtime	18,862	15,248	-	-	-	-	-	-
132	Compensation time	14,254	14,077	12,822	15,000	777	-	14,223	15,000
133	Extra duty	124,409	113,359	174,502	112,356	80,401	43,361	(11,407)	213,000
134	Classified extra hrs	96,860	111,939	127,482	115,000	55,942	-	59,058	130,000
135	Vacation Payoff	15,667	18,341	31,234	10,400	2,117	-	8,283	25,000
136	Mentor teacher pay	15,374	3,456	2,438	-	110	-	(110)	2,500
137	Personal Leave Payout	24,560	26,297	25,750	-	-	-	-	-
138	Department Head Extra Duty	4,675	6,810	2,300	6,000	1,230	-	4,770	2,500
140	Salary Settlements	-	-	64,867	-	-	-	-	-
142	Taxable Meal Reimbursement	-	1,398	667	1,400	85	-	1,315	800
	Total Salaries	15,683,004	15,883,359	16,090,527	16,230,362	5,931,004	9,319,854	979,504	15,864,200
210	PERS	2,943,902	3,690,522	3,708,868	4,968,156	1,476,279	2,347,739	1,144,139	3,948,500
220	Social Security	1,143,688	1,162,516	1,173,990	1,202,280	437,683	685,472	79,125	1,170,100
231	Worker's Comp	125,923	115,962	130,637	159,299	55,960	74,911	28,427	134,700
241	Employee Ins - Admin	158,787	164,096	163,789	206,012	81,443	86,992	37,577	170,000
242	Employee Ins - Certified	2,122,439	2,043,638	2,038,405	2,378,653	684,061	1,420,711	273,882	2,135,000
243	Employee Ins - Classified	1,446,732	1,457,700	1,691,683	1,787,967	630,176	1,010,803	146,988	1,660,000
244	Employee Ins - Other	28,402	29,739	31,766	21,820	10,309	10,326	1,184	21,000
245	Employee Ins - Retired	653,832	623,207	472,809	434,000	240,160	-	193,840	405,000
246	Classified Insurance Pool	152,008	123,906	4,979	-	-	-	-	-
247	TSA	46,031	48,601	50,530	48,195	18,524	27,070	2,601	47,000
	Total Benefits	8,821,743	9,459,887	9,467,455	11,206,382	3,634,595	5,664,024	1,907,763	9,691,300

2013-2014 General Fund Summary Report

Obj	Description	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Adopted Budget	1-14-14 YTD	1-14-14 Encumb	1-14-14 Balance	13/14 Full Cal. Project
311	Instructional Services	2,375	466	300	10,500	-	6,200	4,300	300
312	Instr Prog Improve Service	10,335	329	8,800	5,810	8,464	21,200	(23,854)	30,000
319	Other Instr-Prof-Tech SVCS	2,952	4,498	20,884	15,000	1,000	9,516	4,484	20,900
322	Repairs & Maintenance	113,533	101,144	87,245	97,437	68,221	18,013	11,203	100,600
323	Radio Service	5,202	2,441	1,188	4,000	-	-	4,000	2,900
324	Rentals	119,548	94,807	137,321	132,501	67,719	68,173	(3,392)	137,300
325	Electricity	368,160	403,126	414,837	455,980	197,102	-	258,878	456,300
326	Fuel	209,808	198,605	159,642	226,000	40,877	-	185,123	175,600
327	Water & Sewer	94,849	101,759	130,496	140,850	59,331	-	81,519	143,500
328	Garbage	82,994	81,112	82,910	83,290	34,696	-	48,594	84,600
329	Other Property Services	5,623	4,124	675	5,500	636	-	4,864	700
340	Travel	67,079	75,073	62,436	73,676	32,386	2,078	39,213	68,700
343	Travel - Student - Out of Dist.	-	-	191	1,500	-	353	1,147	500
346	Meals/Transportation	1,819	265	228	500	46	20	434	300
348	Staff Tuition	14,452	9,821	15,033	27,500	3,883	204	23,413	27,500
351	Telephone	51,698	54,376	66,659	64,530	32,675	2,136	29,720	70,000
353	Postage	24,418	20,143	17,610	27,250	12,011	-	15,239	23,000
354	Advertising	6,763	2,147	1,316	2,900	556	-	2,344	1,300
355	Printing & Binding	24,823	22,633	14,735	25,065	8,728	827	15,510	20,700
360	Charter School Payments	1,421,285	1,658,152	1,800,976	2,026,000	1,194,434	179,366	652,200	2,100,000
362	Insurance Reimbursement	87	366	643	-	-	-	-	-
371	Tuitions Payments to Other Dist.	16,345	-	32,878	220,000	37,250	-	182,750	65,000
373	Tuition Pay Private School	-	-	-	5,000	-	-	5,000	-
374	Other Tuition	611,940	471,836	906,502	945,000	326,067	18,103	600,830	766,500
381	Audit Services	30,140	25,800	21,950	35,000	22,150	-	12,850	26,000
382	Legal Services	9,295	6,265	6,776	25,000	5,944	-	19,056	9,300
384	Negotiation Services	-	2,444	5,449	-	10,021	-	(10,021)	20,000
385	Management Services	9,038	3,700	-	-	-	-	-	-
386	Data Processing SVCS	88,244	122,699	53,576	60,600	23,296	-	37,304	87,000
387	Statistical Services	-	6,300	1,000	6,500	-	-	6,500	-
388	Election Services	7,014	-	6,410	-	-	-	-	-
389	Other Non_instr Pro/Tech	572,801	571,302	543,914	607,300	170,762	211,921	224,618	572,800
391	Physical Exams - Drivers	2,510	2,530	2,540	3,700	450	1,550	1,700	2,500
392	Drug Tests Drivers	2,345	2,576	1,535	3,000	380	1,120	1,500	2,200
393	Child Care Services	21,000	18,900	22,000	22,000	8,800	13,200	-	22,000
394	Sub calling service	6,383	5,132	5,464	6,400	5,536	-	864	5,500
396	Criminal History checks	110	181	1,440	2,000	88	-	1,913	1,400
398	Fingerprinting	1,923	986	400	3,000	-	-	3,000	1,900
	Total P. Services	4,006,894	4,076,037	4,635,958	5,370,289	2,373,509	553,978	2,442,802	5,046,800

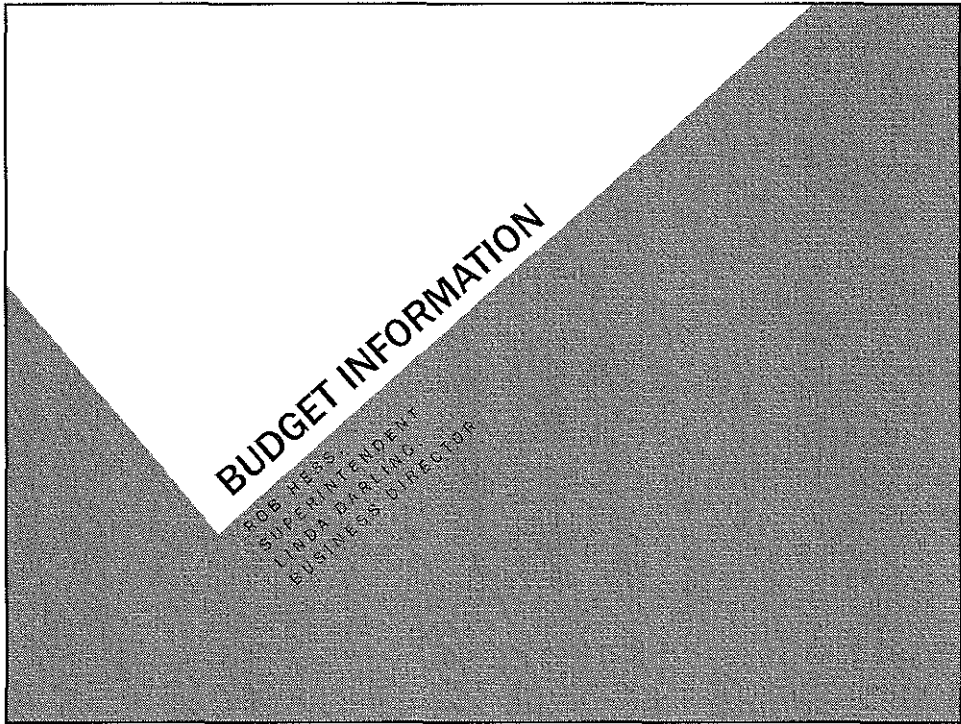
2013-2014 General Fund Summary Report

Obj	Description	10/11	11/12	12/13	13/14	1-14-14	1-14-14	1-14-14	13/14
		Actual	Actual	Actual	Adopted Budget	YTD	Encumb	Balance	Full Cal. Project
406	Gas Oil & Lubricants	171,711	196,328	202,584	247,900	74,197	157,907	15,796	208,700
410	Supplies & Materials	376,582	314,876	359,880	389,156	182,960	44,613	161,583	375,000
413	Vehicle repair parts	37,483	47,675	41,968	50,500	25,782	22,782	1,936	47,700
414	Transportation operations	11,055	5,025	4,379	5,500	2,180	2,879	441	4,400
420	Textbooks	98,683	240,848	120,737	129,500	23,004	-	106,496	153,400
430	Library Books	11,442	11,506	10,819	13,710	1,389	5,865	6,456	10,800
440	Periodicals	4,649	2,964	4,440	2,100	4,393	263	(2,555)	4,800
460	Equipment under 5K	87,600	167,151	141,047	166,775	29,301	12,326	125,148	154,100
470	Computer software	99,921	143,181	118,839	155,000	122,181	2,395	30,424	143,200
480	Computer hardware	117,621	247,175	160,675	118,426	37,149	-	81,277	117,600
	Total Supplies & Materials	1,016,745	1,376,729	1,165,368	1,278,567	502,536	249,030	527,001	1,219,700
540	Equipment	21,093	16,030	23,301	15,000	-	2,000	13,000	20,100
	Total Capital Outlay	21,093	16,030	23,301	15,000	0	2,000	13,000	20,100
621	Regular Interest	-	-	-	500	-	-	500	-
640	Dues & Fees	60,148	78,723	50,998	64,300	36,760	55	27,485	63,300
650	Insurance & Judgments	189,443	171,353	189,050	223,600	210,817	-	12,783	215,000
659	Settlements	5,200	10,000	-	-	-	-	-	-
	Total Other Objects	254,791	260,076	240,048	288,400	247,577	55	40,768	278,300
707	Transfer - Capital Project	-	-	-	-	-	-	-	-
710	Transfer - Technology	80,000	50,000	50,000	50,000	50,000	-	-	50,000
712	Transfer - Textbook Adoption	120,000	128,000	200,000	50,000	50,000	-	-	50,000
713	Transfer - Capital Improvement	300,000	-	200,000	150,000	150,000	-	-	150,000
714	Transfer - Track and Turf Fund	-	100,000	100,000	100,000	100,000	-	-	100,000
715	Transfer - Athletic Fund	320,000	336,000	336,000	336,000	336,000	-	-	336,000
716	Transfer - Bus Replacement	108,000	156,000	150,000	150,000	150,000	-	-	150,000
717	Transfer - Unemploy Ins	100,000	20,000	-	50,000	50,000	-	-	50,000
718	PERS Reserve	280,000	-	-	-	-	-	-	-
719	Transfer - Food Service	18,000	17,180	17,860	20,000	-	-	20,000	20,000
730	Transfer - Debt Service	-	56,000	30,000	-	-	-	-	-
731	Transfer - Academic Achievemer	-	-	10,000	-	-	-	-	-
	Total Transfers	1,326,000	863,180	1,093,860	906,000	886,000	-	20,000	906,000
810	Reserve/Contingency	-	-	-	154,000	-	-	154,000	-
	Grand Total	31,130,269	31,935,297	32,716,517	35,449,000	13,575,220	15,788,941	6,084,839	33,026,400

2013-2014 General Fund Summary Report

All Funds

Fund	Description	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Adopted Budget	1-14-14 Y-T-D	1-14-14 Encumb	1-14-14 Balance
100	General Fund	31,130,269	31,935,297	32,716,517	35,449,000	13,575,220	15,788,941	6,084,839
200	Grant Funds	3,082,381	2,692,584	3,903,906	5,200,000	1,004,225	1,349,334	2,846,441
212	Academic Achievement Fund	-	-	-	20,150	-	-	20,150
230	Bus Replacement Fund	-	-	452,440	165,650	-	-	165,650
240	Textbook Adoption Fund	123,755	58,948	180,885	142,000	132,195	211	9,594
272	Capital Improvements Fund	75,154	473,040	1,164,624	350,000	204,206	14,473	131,321
274	Technology Fund	80,000	-	76,157	75,000	-	-	75,000
277	Track and Turf Replacement	90,986	564,979	-	125,000	100,000	-	25,000
279	Student Activity Fund	520,623	503,023	550,340	1,050,000	233,445	32,077	784,479
286	High School Athletics	452,947	409,536	439,681	500,000	217,389	81,141	201,470
296	Nutrition Services	1,721,064	1,826,382	1,946,080	2,105,230	715,464	655,609	734,157
299	PERS Reserve Fund	-	-	-	630,000	630,000	-	-
300	Debt Service	32,109,239	3,314,370	3,276,831	3,359,332	1,069,665	-	2,289,667
310	Debt Service / SB 1149	61,016	61,016	-	5,152	5,152	-	-
311	2011 Non-Bonded Debt	-	174,940	223,547	290,400	48,607	-	241,793
601	Unemployment Fund	55,462	36,285	47,106	124,000	8,079	-	115,921
	Grand Total	69,584,378	42,050,400	44,978,113	49,590,914	17,943,646	17,921,785	13,725,482
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BUDGET CALENDAR

Budget Committee Meetings:

Info. - Feb. 6, 2014, Thursday, 7:00 PM

Info. - Mar. 6, 2014, Thursday, 7:00 PM

#1. - Apr. 3, 2014, Thursday, 7:00 PM Proposed Budget Presented

#2. - Apr. 17, 2014, Thursday, 7:00 PM

#3. - May 1, 2014, Thursday, 7:00 PM

Public Budget Hearing & Special Board Mtg.
May 15, 2014, 6:00 PM

ROLE OF BUDGET COMMITTEE

- Hold public meetings to review and discuss the Proposed Budget
- May Increase or Decrease the Proposed Budget
- Approve the Permanent Tax Rate
- Approve the Proposed Budget as Presented / Revised

THE BUDGET COMMITTEE MAY NOT:

- Discuss Personnel Issues
- Determine Transfers or Reductions In Force (Other than Program Elimination)
- Discuss Employee Contracts or Negotiated Agreements

BEFORE THE PROPOSED BUDGET?

The Budget Committee can do:

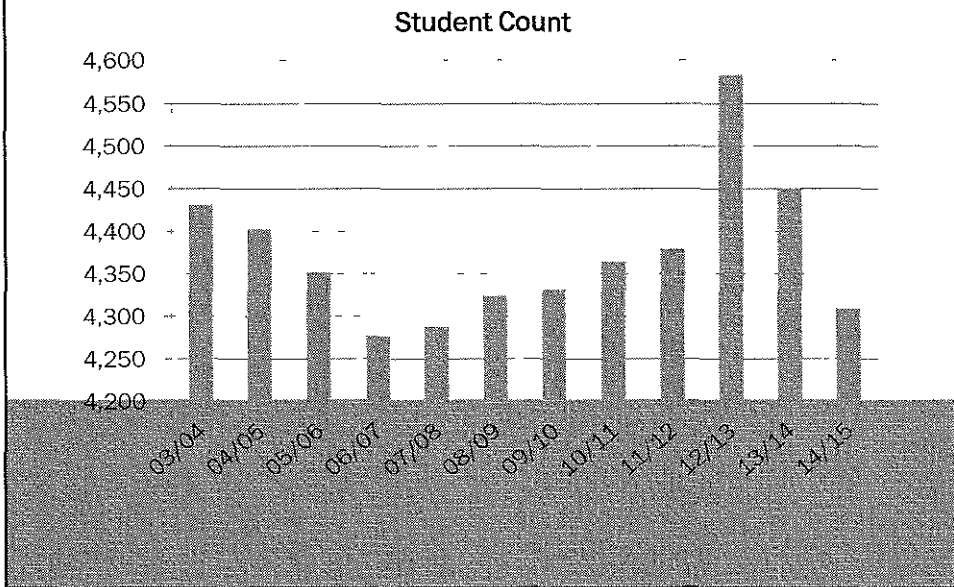
- Receive training
- Discuss/decide ground rules, conduct of meeting, reaching consensus, etc.
- Orientation on the Districts various departments, programs and staffing, activities or services provided
- Discuss current year budget or prior years

BEFORE THE PROPOSED BUDGET?

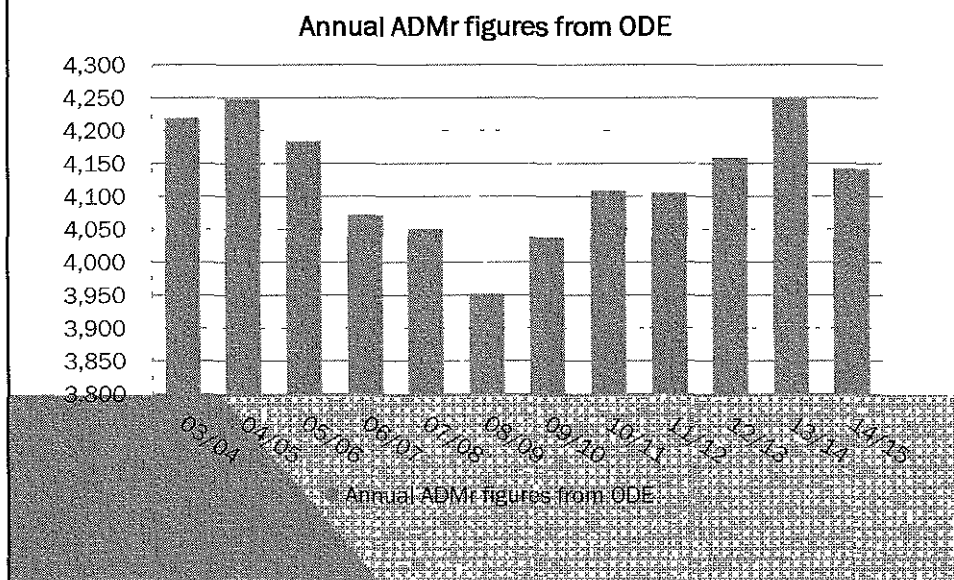
The Budget Committee cannot do:

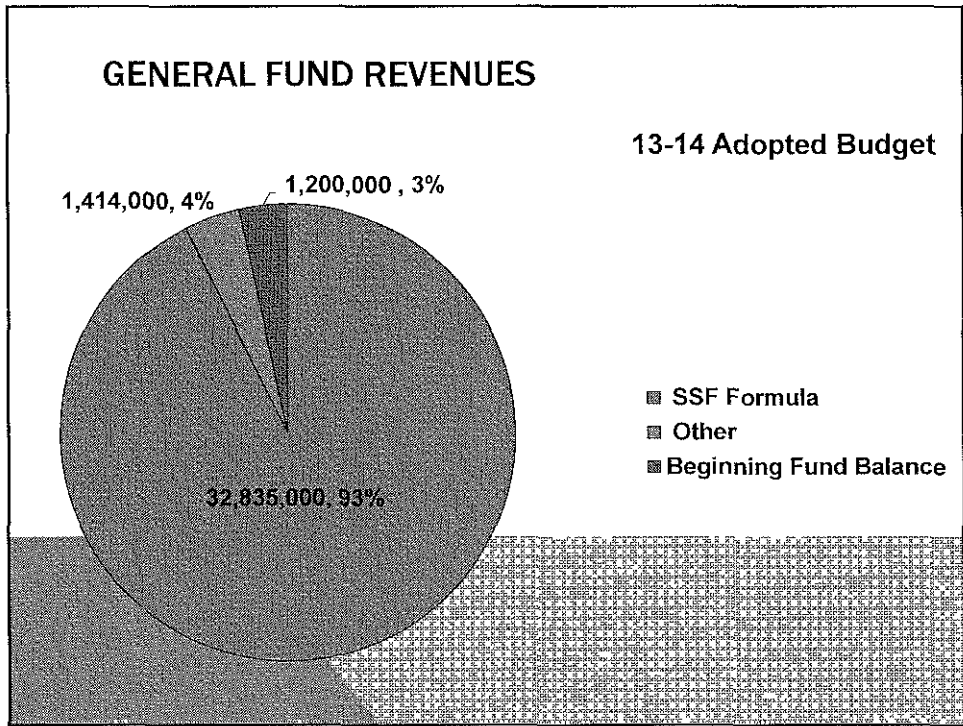
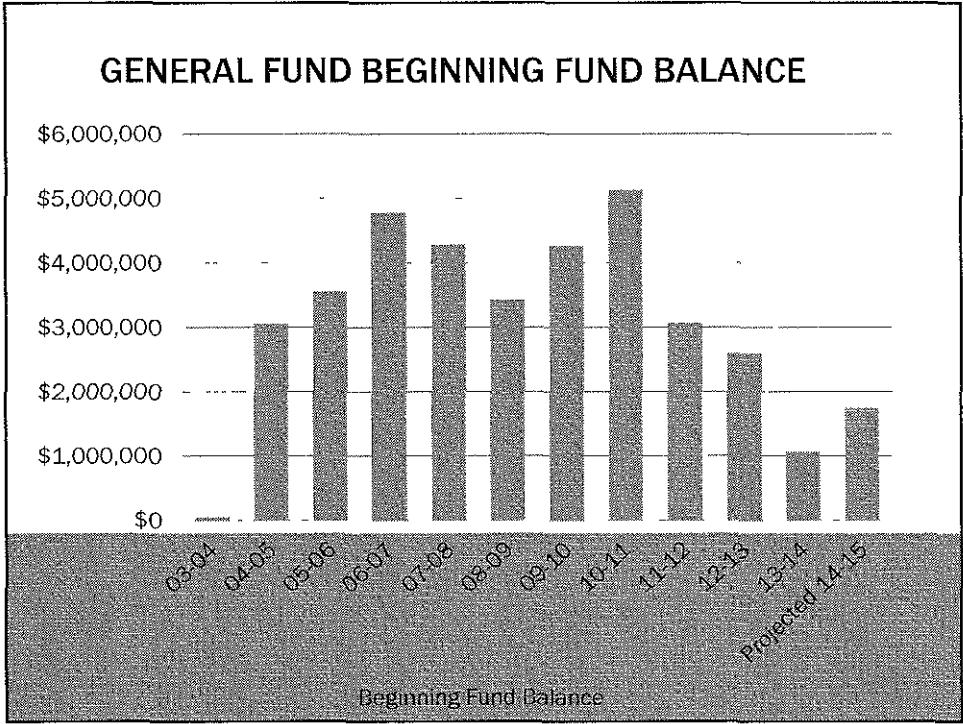
- Receive specific estimates of revenue, expenditures, or appropriation amounts
- The question of whether to fund specific programs or expenditures
- The question of whether to impose any specific tax levies

STUDENT COUNT AT OCTOBER 1
 THESE FIGURES INCLUDE SAND RIDGE CHARTER

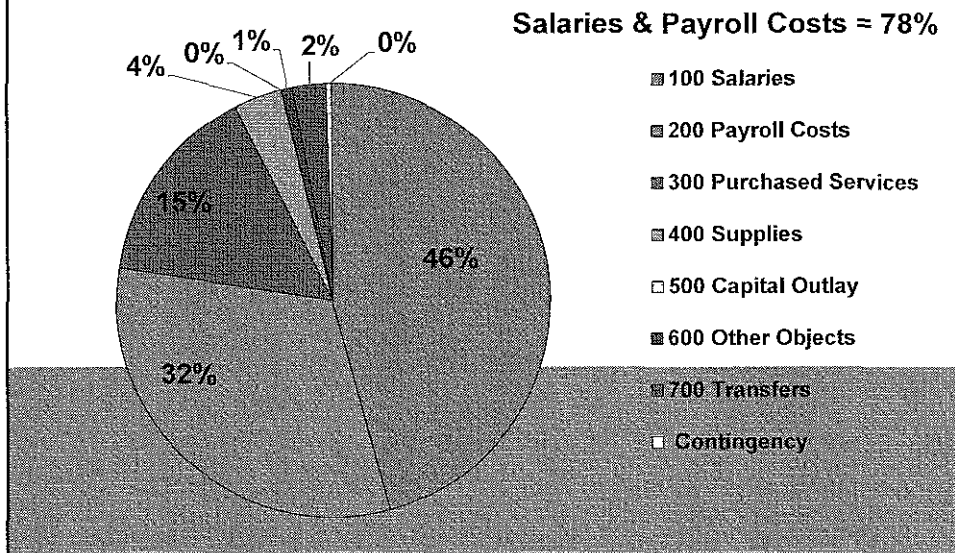


ADMR
 THESE FIGURES INCLUDE SAND RIDGE CHARTER

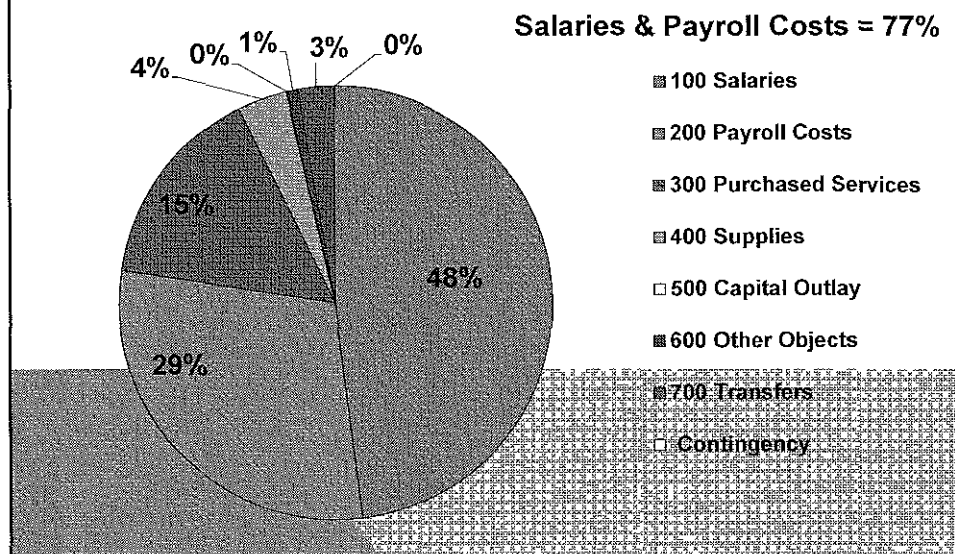




GENERAL FUND EXPENDITURES BY OBJECT IN 2013-2014 BUDGET



GENERAL FUND EXPENDITURES BY OBJECT IN 2013-2014 PROJECTED



13-14 ADOPTED BUDGET / PROJECTED EFB

The Adopted Budget had 6 furlough days included

To prevent furlough days the following things happened:

▪ Staffing

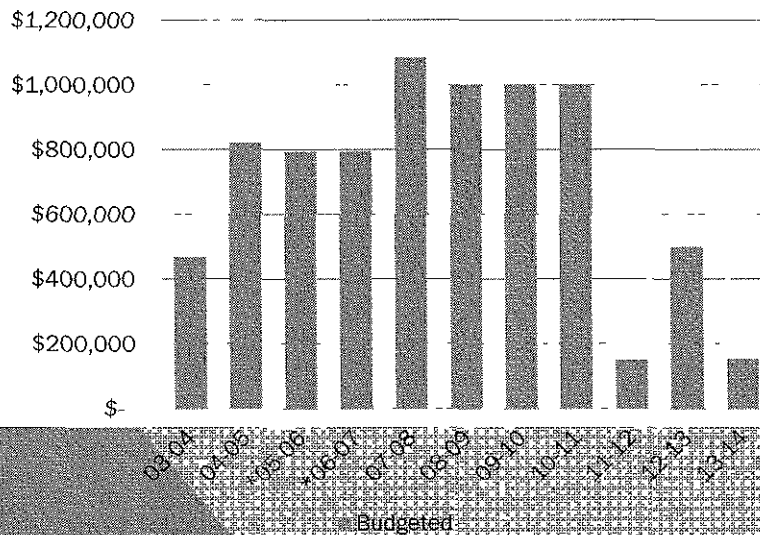
- Total FTE Budgeted 367.06, Actual 354.13/12.93 less
- Licensed: 9.9 FTE less
- Classified: 2.03 FTE less
- Administrators: 1 FTE less

▪ PERS

- The Legislation pass SB822 that reduced our 2013-2015 PERS rates by 4.4% (approx. \$650,000 savings)
- Transferred all of our PERS Reserve Fund into GF (\$630,000)

▪ Contingency - Unused

CONTINGENCY HISTORY



*Biennium Budget 2005-2007

Ending Fund Balances were budgeted 2003-2007

SCHOOL'S IDENTIFIED NEEDS:

Instructional:

- AVID funding: Tutors & Professional Development
- Curriculum support: Harcourt, Digging into Math, Engage New York & Science
- Student computers in classrooms (mini labs)
- Staffing: Instructional & School Assistances (specialized areas), Tutor, Counselor, Teachers

Operational:

- Security cameras
- Painting of hallways & bathrooms
- Staff Restroom
- Bus Zone Improvements

SHARING OF PRIORITIES

What is your opinion of the District's top three priorities for next year?

1. ?
2. ?
3. ?
4. ?
5. ?

What sort of programs or funding needs should we prioritize?

Examples: Programs: AVID, No Excuses University, SPED, TAG, Textbooks, additional staff (teachers, classified, admin), athletics, art, music, foreign language,

Technology: more wireless (infrastructure), updating PC's, adding student devices

Facilities: ongoing maintenance, major projects (roofing, boiler...)