

**LINCOLN COUNTY SCHOOL DISTRICT
2020-2021 SUPPLEMENTAL BUDGET 4/13/2021**

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

SPECIAL FUNDS

<u>Resources</u>	<u>Amount</u>	<u>Requirements</u>	<u>Amount</u>
Coronavirus Response and Relief Appropriations Act Grant (CRRSA) - Fund 904	\$ 5,780,112	Instruction	\$ 12,773,642
USDA Food Services Grants - Fund 294	1,220,997	Support Services	9,718,935
		Enterprise & Community Services	5,128,348
		Facilities, Acquisitions & Construction	4,928,525
		Unappropriated Ending Fund Balance	3,120,384
Revised Total Fund Resources	\$ 35,669,839	Revised Total Fund Requirements	\$ 35,669,839

Explanation of Changes:

The District has received a federal Coronavirus Response and Relief Appropriations Act grant (CRRSA) in the amount of \$5,780,112. The federal Act and the award of these funds happened after the District created the 2020-2021 budget. Under ORS 294.471, in order to spend a portion of these funds in the current fiscal year the District must prepare a supplemental budget.

Additionally, due to the continuing state of emergency from the worldwide Coronavirus pandemic, and direction from Oregon's Governor Kate Brown and the LCSD Board, the District is continuing to feed all children ages 1-18 who reside in Lincoln County. The feeding programs are fully reimbursed by United States Department of Agriculture (USDA) grants under extended food service program waivers. However, at the time the District prepared the 2020-2021 budget, staff underestimated the required appropriations to cover the continued high level of participation from the public. The District has served over 1 million meals to date since the pandemic began. The District has also applied for \$100,000 in equipment grants to purchase freezers to expand food storage capabilities at four schools. Under ORS 294.471, in order to continue these programs and expend the grants, the additional revenues and expenditures must be appropriated through a supplemental budget.