

LINCOLN COUNTY SCHOOLS

2022-23

BUDGET COMMITTEE TRAINING

DR. KAREN GRAY, SUPERINTENDENT

KIM CUSICK, BUSINESS DIRECTOR

LCSD BUDGET COMMITTEE

- What is a Budget Committee?
 - The school district's fiscal planning advisory committee
 - Consists of all board members plus an equal number of appointed community members – one for each zone
 - LCSD has 5 board members and 4 appointed community members (zone 4 is currently vacant)
 - Must be qualified voters living within the boundaries of the zone they represent
 - Must not be school district officers, agents or employees

LCSD BUDGET COMMITTEE

- What is a Budget Committee?
 - All members of the committee have equal standing
 - Board members are not acting in the capacity of board members during meetings but as budget committee members
 - Members may not be paid for their work but may be reimbursed for mileage or meal costs incurred because of meetings
 - All required documentation and notices will be provided by District staff including:
 - Draft calendars and rules
 - Public notices and required public postings of the budget documents
 - Recording of minutes
 - Draft motions to approve the budget as required by law

LCSD BUDGET COMMITTEE

- **Budget Committee Responsibilities**
 - Elect a Budget Committee Chairperson (and Vice Chair if desired) at the first meeting
 - Set and approve the calendar and rules for committee meetings (drafts will be provided)
 - Receive the Proposed Budget Document and Budget Message
 - Receive public comment and questions on the Proposed Budget during meetings
 - Discuss, deliberate and test the budget against district goals, revising if necessary
 - Approve the Proposed Budget and tax levy amounts, and specify the maximum property tax rate (determined by the County)

LCSD BUDGET COMMITTEE

- Budget Committee Responsibilities
 - Approved Budget must be for an educational plan previously determined by the Board
 - The committee may not add or delete programs
 - The committee may not adjust staffing or negotiated contracts, including Collective Bargaining Agreements with employee unions
 - The committee may not develop policies
 - Majority vote of the entire committee, not a majority of those present at the meeting, is required to approve the Proposed Budget
 - This year a quorum is 5 (1 more than half of the committee)

LCSD BUDGET COMMITTEE

- Budget Committee Responsibilities
 - Ask questions about the Proposed Budget
 - May request additional information from District staff
 - Requests should be made through the Superintendent if not during a committee meeting
 - May consult with other budget committee members about details in the budget as long as there are fewer than 5 members present
 - All deliberations and discussions with a quorum present must only be conducted at a properly noticed public meeting

LCSD BUDGET COMMITTEE

- Budget Committee Member Cautions
 - Public Meeting Laws Apply
 - All meetings must have public notice and minutes are required
 - District staff handles all public notices and minutes
 - Members may NOT meet with more than 4 other Budget Committee members to discuss the budget outside of the scheduled and noticed meetings
 - Oregon Ethics Laws Apply
 - May be related to District staff but must publicly disclose
 - Potential/Actual Conflicts of Interest must be publicly disclosed and may require abstention from voting
 - May not use their position for personal gain

LCSD BUDGET PROCESS

- The budget process is an on-going activity for the District
- The business office works in three fiscal years concurrently
 - Prior year 2020-21
 - Fiscal year close out, audit prep and final audit report was concluded in December
 - Audit report is presented to the board at the December meeting
 - Final SSF funding reconciliation for 2020-21 is not complete until May 2022

LCSD BUDGET PROCESS

- Current year 2021-22
 - Regular business operations of the District
 - Receive funding updates periodically from ODE
 - General Fund cash flow updated monthly
- Upcoming year 2022-23
 - Budget development typically begins in the fall
 - Superintendent makes decisions about building and department allocations, with support from the LST
 - State law requires the budget be adopted by June 30th

LCSD BUDGET PROCESS

Lincoln County School District - Budget Cycle

ODE SSF Budget 19-21 Biennium (Yr 2)														ODE SSF Budget 21-23 Biennium																		
19/20 FY	20-21 District Fiscal Year													21-22 District Fiscal Year												22-23 District Fiscal Year						
June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	
Mthly	Current Year Financial Transactions - Monthly Board Reports													Current Year Financial Transactions - Monthly Board Reports												Current Year Financial Transactions						
	20-21 SSF Update			20-21 SSF Update				20-21 SSF Update	1st 21-22 SSF Est		20-21 SSF Update	Legislature Approves Biennial Funding	21-22 SSF Update		21-22 SSF Update				21-22 SSF Update	1st 22-23 SSF Est		21-22 SSF Update		20-21 SSF Final Reconcile		22-23 SSF Update						
Board Adopts Budget	Close Books	Audit Prep	Auditor Review	Create Annual Financial Report to Board	Present Financial Report to Board	Update Budget Tool	Create Staffing Sheets	LST meets with Schools	Create Proposed Budget	Budget Committee Approves Budget	Board Adopts Budget		Close Books	Audit Prep	Auditor Review	Create Annual Financial Report to Board	Present Financial Report to Board	Update Budget Tool	Create Staffing Sheets	LST meets with Schools	Create Proposed Budget	Budget Committee Approves Budget	Board Adopts Budget	Close Books	Audit Prep	Auditor Review	Create Annual Financial Report to Board	Present Financial Report to Board				

LCSD BUDGET PROCESS

- December
 - First year of Biennium - Governor's budget is released
 - First look at next year's budget from the Governor's perspective
 - 2nd year of biennium - the state budget is already set
 - Business Services worked on revenue, expenditure & enrollment projections
- January
 - Board designates the Education Plan and Board Budget Goals used to develop the proposed budget
 - Learning Support Team members meet to discuss
 - School and department needs
 - Staffing allocations and impact of suggested changes
 - Business Services develops Budget Staffing Sheets

LCSD BUDGET PROCESS

- February
 - In the first year of the biennium, Co-Chair's budget released – likely different than Governor's budget
 - Allocation decisions made by Superintendent and Business Director
 - Licensed – General Ed & Special Ed
 - Classified – General Ed & Special Ed
 - Discretionary
 - CoCurricular
 - Title I

LCSD BUDGET PROCESS

- March
 - First 2022-23 State School Fund estimate released by ODE
 - **22-23 District SSF Estimate 2-24-22**
 - **ADMw Breakout 22-23 SSF Estimate 2-24-22**
 - LST and Principals continue to meet to discuss budget priorities
 - Principals submit their budget proposals on Staffing Sheets
 - LST meets with Principals regionally to finalize budget decisions March 16th
 - Human Resources begins recruitment activities

LCSD BUDGET PROCESS

- April
 - Human Resources
 - Reviews budget staffing sheets
 - Continues with recruitment for open positions
 - Works with transfer requests and displacements
 - Business Office
 - Reviews staffing sheets
 - Creates the 2022-23 Proposed Budget document
 - Legislature
 - In first year of biennium, continues to hear budget requests from State departments and modifies the budget until approved by June 30th

LCSD BUDGET PROCESS

- May
 - Business Services finalizes Proposed Budget document
 - Public notice of Budget Committee meeting posted in the News Times and on the District website by the Business Office
 - Proposed Budget document will be delivered to the Budget Committee and be available to the public on May 12th
 - Allows one week for review prior to deliberation with the full committee

LCSD BUDGET PROCESS

- May
 - Budget Committee deliberates and approves the Proposed Budget by a majority vote
 - The committee may adjust General Fund budget lines by up to 10% of the General Fund budget
 - However, 65%+ of the budget is payroll and is restricted by contracts
 - Up to 25% of the remaining budget is restricted by service contracts
 - Funds other than General Fund are restricted and budgets cannot be changed by the budget committee
 - Meetings are scheduled May 19th, May 24th and May 26th
 - Once the budget is approved, the budget committee's work is done for the year
 - Notice of Approved Budget is posted to the District website

LCSD BUDGET PROCESS

- June
 - Public Budget Hearing notice with Financial Summary will be published in the News Times and on the District website
 - Board conducts a Public Hearing June 14, 2022 on the 2022-23 Approved Budget
 - Board Adopts the 2022-23 Budget at their regular board meeting June 14, 2022
 - Board Adoption Required prior to June 30, 2022
 - [LCSD 2021-22 Adopted Budget](#)

BUDGET DEFINITIONS

- Appropriations
 - The amount of spending authority given to a public entity by the governing board
 - Created when the board adopts the budget
 - Must be budgeted by Fund and Major Function for school districts
 - May not be exceeded or overspent
 - Unbudgeted (excess) revenue can only be spent in the current year *after* adopting a Supplemental Budget

BUDGET STRUCTURE

School Districts are required to appropriate (budget) at the **Fund and Major Function** level of the ODE Account Code

Fund . Function . Object . Location . Area

Fund = Source Function = Activity Object = Item Purchased

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General Fund . Elementary Instruction . Supplies . SamCase . PE

This will be budgeted in Fund 100, Major Function 1000

However, the budget document contains detail down to the Object level

BUDGET DEFINITIONS

- Contingency
 - Funds held for emergency uses
 - Requires board resolution prior to use (up to 15%)
 - Supplemental budget required if over 15% will be used
- Unappropriated Ending Fund Balance
 - Purpose is to provide a cash or working capital balance to begin the following fiscal year until Property Tax Revenues are received in November
 - Board policy requires this to be 7% of the General Fund budget
 - **No expenditure can be made from these funds in the current year**
 - Only exception is an emergency such as theft, vandalism, civil disturbance or a natural disaster
 - Requires a board resolution or supplemental budget after the event

BUDGET DEFINITIONS

- $ADMr$ = Average Daily Membership resident (# of Students)
- $ADMw$ = $ADMr$ + Adjustments for Additional Costs to Educate certain groups of students (weighted)

Groups of Students Requiring Additional Costs	Weighting (w)
Poverty	.25
English Language Learners (ELL)	.50
Pregnant/Parenting	1.00
Special Education	1.00
Foster Care, Neglected/Delinquent	.25

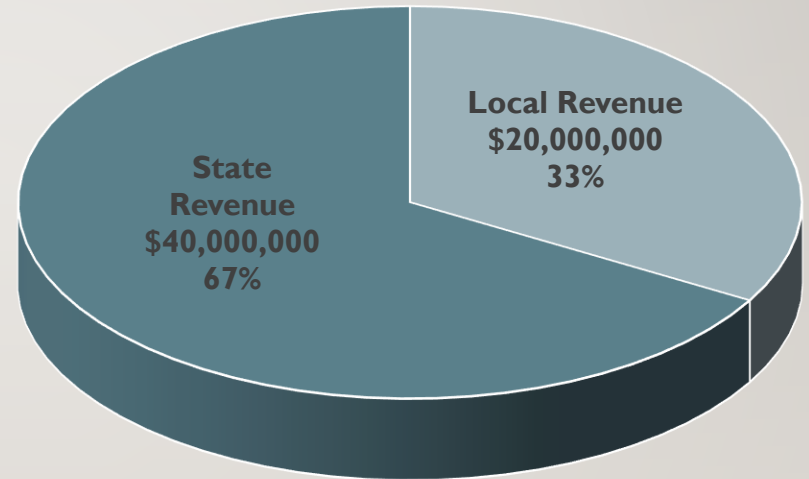
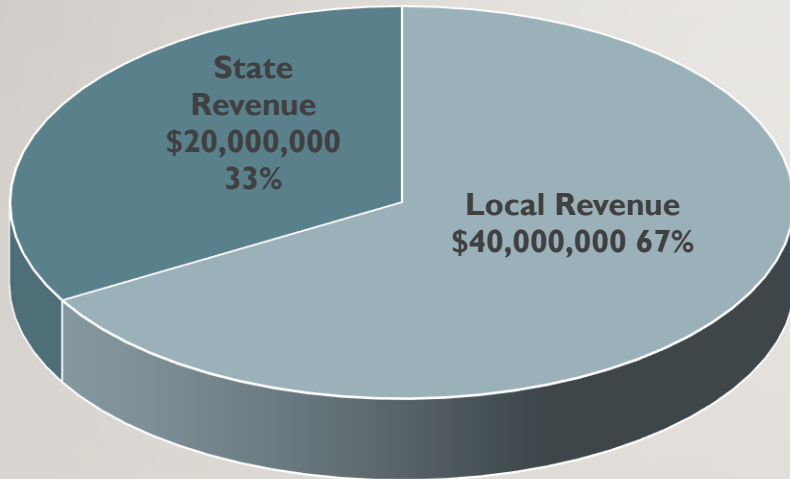
BUDGET DEFINITIONS

- State School Fund Formula

- Oregon Department of Education's (ODE) method of allocating state and local revenues to K-12 school districts to ensure every district receives the same amount per student adjusted only for uncontrollable cost differences.
 - Some groups of students need additional supports and are therefore more expensive to educate. The SSF helps provide funding equity around the state.
- State Aid to District + Local Revenues = # Students (ADM) x Base Funding per Student + Cost Factors (w)
 - State Aid + Local Revenue = $ADMw \times \$/ADMw$
- Each district's share of total state and local funding depends solely on the base funding ($\$/ADM$ or student) and their additional cost factors or weighting (ADMw)
- If local revenues are high, state revenue is low and vice versa. It is a balanced formula

State School Fund Components
High Local Revenue Scenario
Total SSF Revenue \$60,000,000
7,058.83 ADMw
\$8,500/ADMw

State School Fund Components
Low Local Revenue Scenario
Total SSF Revenue \$60,000,000
7,058.83 ADMw
\$8,500/ADMw

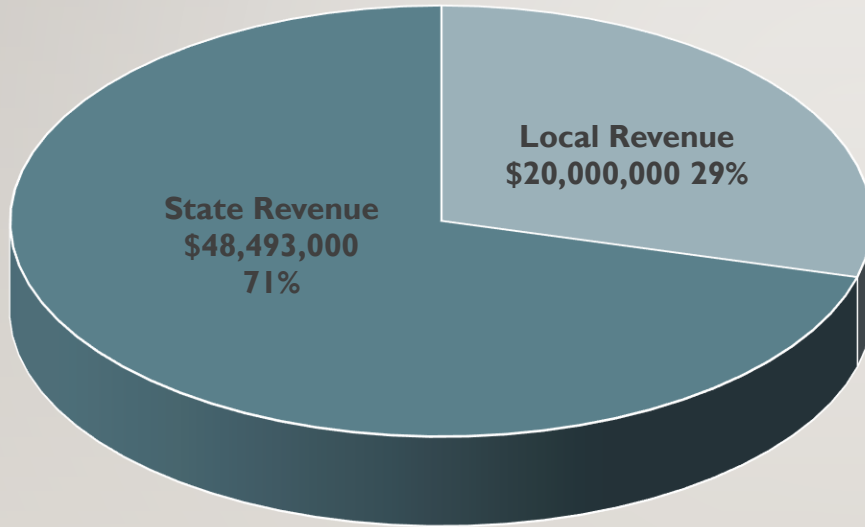


State Revenue is offset and balanced by Local Revenue. As one increases the other decreases.
More Local Revenue does not mean more Total Revenue.

State School Fund Components
\$20,000,000 Local Revenue, High ADMw Scenario
\$8,500 per ADMw

8,058 ADMw

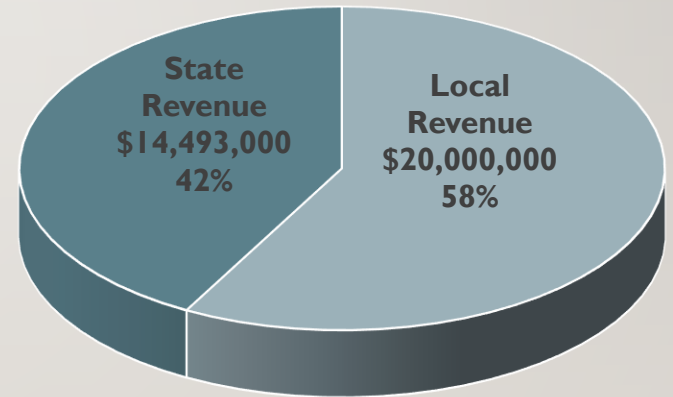
Total SSF Revenue \$68,493,000



State School Fund Components
\$20,000,000 Local Revenue, Low ADMw Scenario
\$8,500 per ADMw

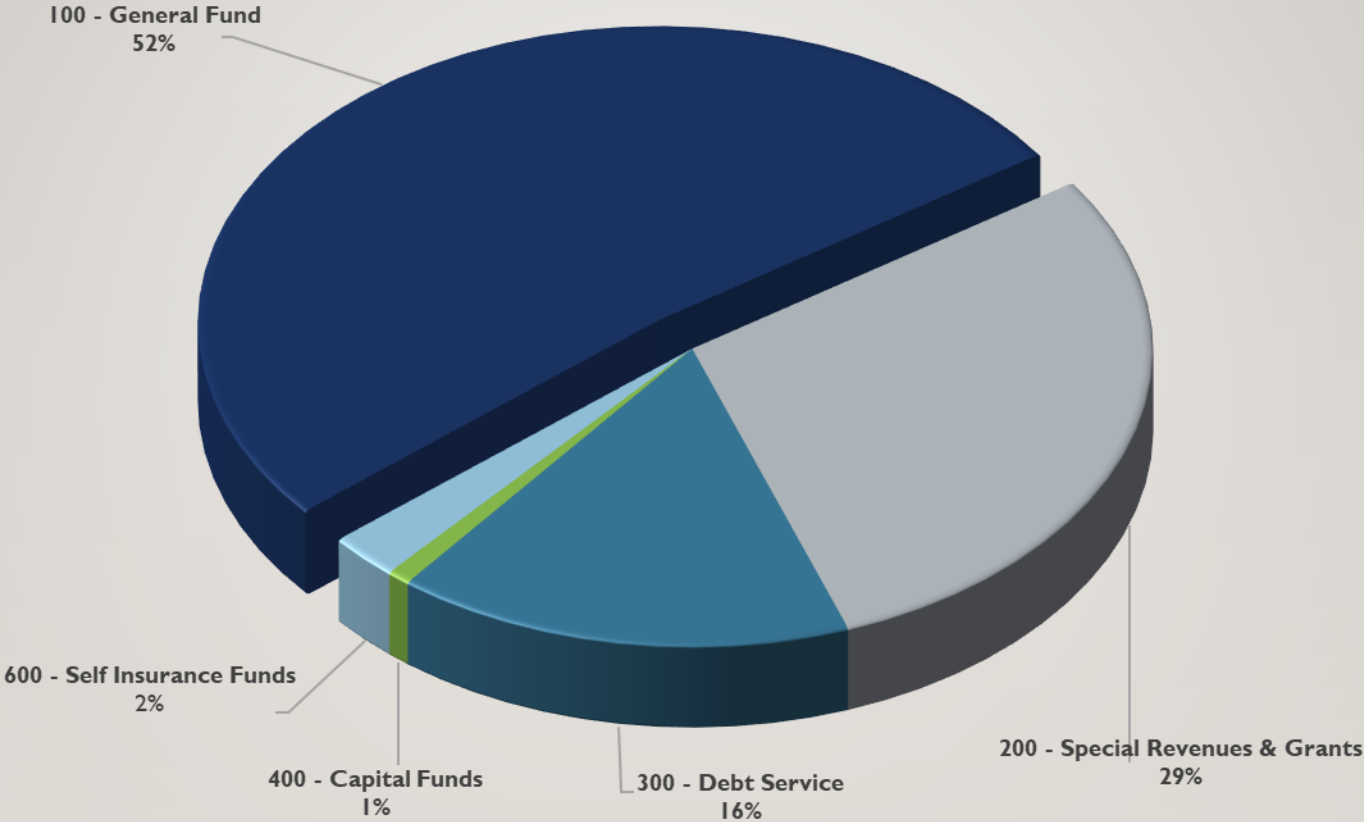
4,058 ADMw

Total SSF Revenue \$34,493,000



Total Revenue (size of the pie) depends on both \$/ADM and ADMw.

Lincoln County School District Expense Distribution by Fund 2021-22 Adopted Budget

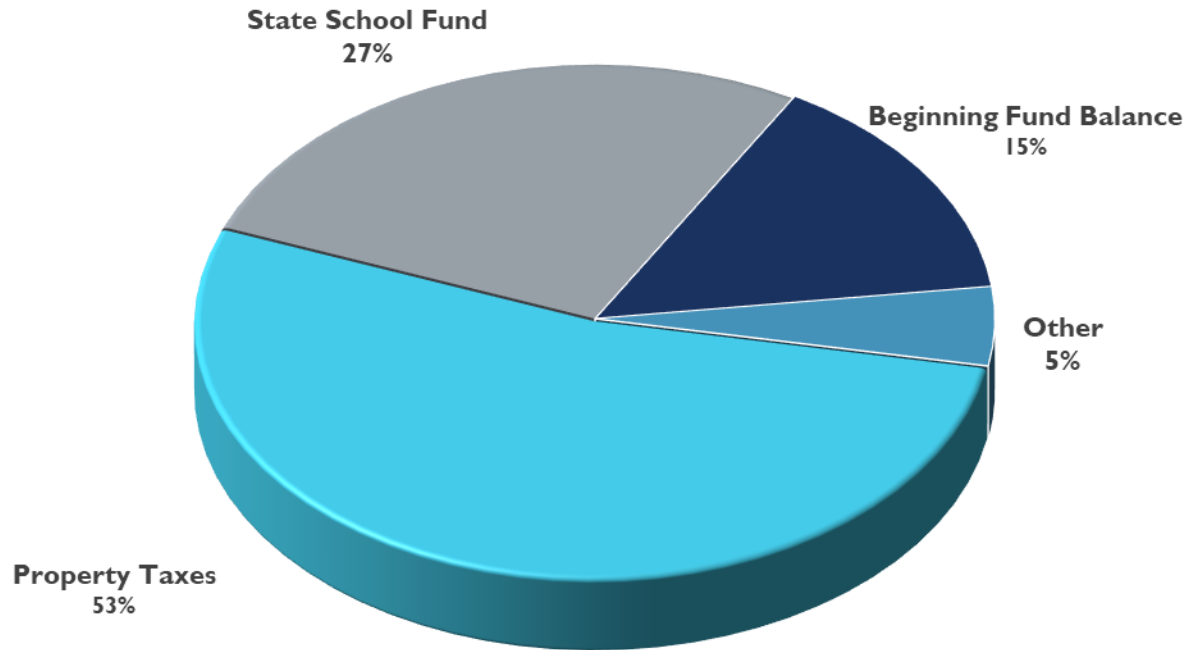


GENERAL FUND

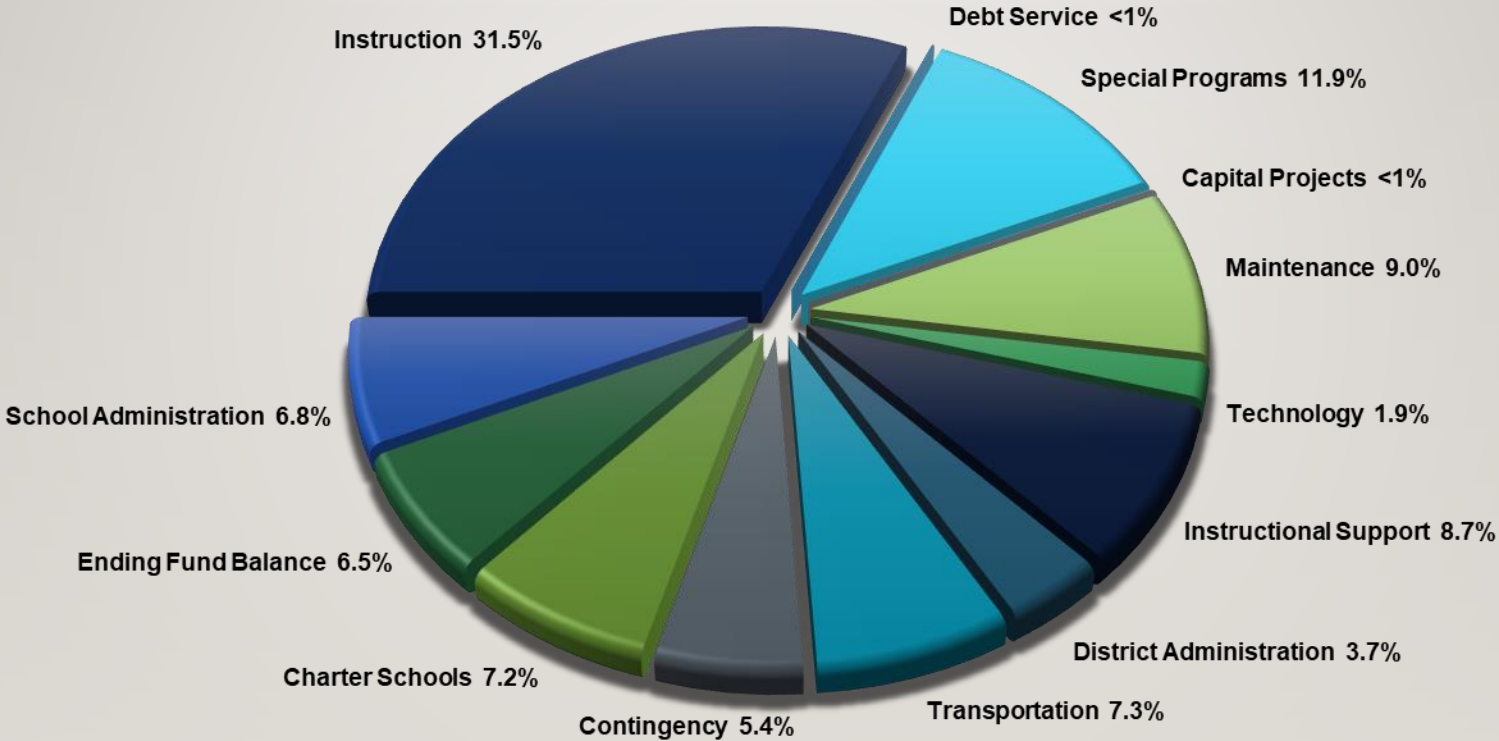
FUND 100

- Used for the general operating expenses of the district
- May be transferred to other funds by Board Resolution for restricted uses such as Debt Service, Property Purchases and Capital Expenditures
 - Other funds may not be moved into the General Fund
- Revenues are from State, Intermediate and Local Sources
- Expenditures include:
 - **Non-discretionary or fixed** expenses such as bargained salaries, benefits, employer payroll expenses, and contracted services such as transportation, food services and custodial (85-90% of the budget)
 - **Discretionary** expenses such as purchased services and supplies
- LCSD board policy requires 7% Unappropriated Ending Fund Balance
 - The 7% previously included contingency funds

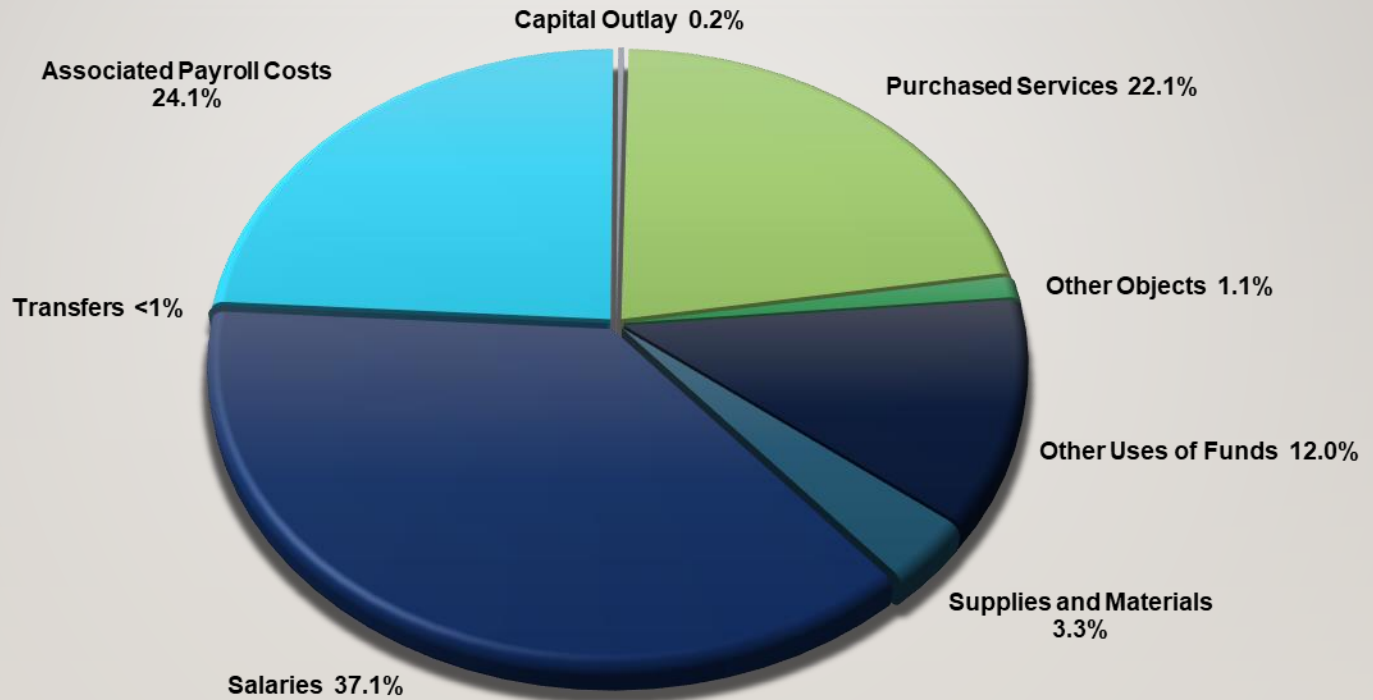
Lincoln County School District 2021-22 Adopted Budget Resources by Source



**Lincoln County School District
Requirements by Function Categories
2021-22 Adopted Budget**



**General Fund Requirements - Object Summary
Lincoln County School District
2021-22 Proposed Budget**



2022-23 BUDGET ASSUMPTIONS GENERAL FUND – FIRST GLANCE

- 2021-23 Biennial State School Fund (SSF) Revenue:
 - 21-23 SSF Budget is \$9.299 billion, this is 2nd year of the biennium
 - Districts around the state needed \$9.6 billion to sustain current programs at full staffing levels
 - We are funded on the higher of the current year or the prior year's Extended ADMw
 - Our 19/20 Extended ADMw was 7,029.95
 - 20/21 ADMw was 6,688.65 or a drop of 341.3
 - 21/22 Current ADMw is 6,748.09, down 281.86 from 19/20, up 59.44 from 20/21
 - First draft budget was estimated with level ADMw
 - ADMw is down (13,500) statewide as of 11-2-21; this increases \$/ADMw
 - With level ADMw, our total SSF Revenue increases
 - New estimates indicate OR is missing as many as 30,000 students
 - The Linn-Benton-Lincoln region accounts for about 48% of this total

2022-23 BUDGET ASSUMPTIONS GENERAL FUND – FIRST GLANCE

- 2021-22 Estimate of Shortfall was (\$3,281,202)
 - To Balance budget in 2021-22:
 - Used \$1,000,000 Beginning Fund Balance (One- Time Cash)
 - Moved \$2,281,202 in expenses to the Student Investment Account and Covid Relief Grants (One-Time Funds)
- 2022-23 Early Estimate of Shortfall is approximately (\$2,600,000)
 - \$1,400,000 increased expenditures at 2% roll up
 - \$2,065,835 increased revenue due to increase of \$/ADMw
 - Net increase of \$699,164
 - To Balance budget in 2022-23
 - If we keep \$2,326,826 of expenses in SIA and Covid Relief Grants (at 2% roll up)
 - Still (\$255,212) short

First Draft Projected Budget 2022-23 Current Service Level at 1-24-22*

\$9.299 Billion Budget Yr 2 of Biennium, 49/51% Split	2021-22 Adopted Budget	2022-23 First Draft 2% Roll Up	Change from Prior Year	2022/23 Comments
ADMw	6,730.30	6,688.65	(41.65)	From 11/2/21 Estimate. Assumes no increase.
General Purpose Grant \$/ADMw	\$8,630	\$9,061	\$431	Estimate based on OR ADM decrease (13,500)
Revenue				
Total SSF Allocations	61,675,973	64,269,664	2,593,691	
Interest	300,000	300,000	-	
Fees Charged to Grants	905,847	300,000	(605,847)	
Other Revenue	1,167,529	1,345,520	177,991	
Building Carryover	1,003,000	903,000	(100,000)	
TOTAL REVENUE	65,052,349	67,118,184	2,065,835	
Expenses				
Payrolls	46,424,953	47,353,452	928,499	Bargained Contracts, Coaches
Discretionary	21,908,598	22,346,770	438,172	
TOTAL EXPENSES	68,333,551	69,700,222	1,366,671	
Estimated Budget Shortfall	(3,281,202)	(2,582,038)	699,164	Without using cash or moving expenses
To Balance Budget				
Beginning Fund Balance (Cash) Used to Balance	1,000,000	-		
Expenses moved to SIA & CRRSA	2,281,202	2,326,826		
Balanced Budget	-	(255,212)		

2022-23 BUDGET ASSUMPTIONS GENERAL FUND – FIRST GLANCE

- \$14,646,922 Estimated Excess Ending Fund Balance at 12-31-21
 - \$6,618,999 Total from Covid Savings over the last 2.5 years
 - \$5,000,000 is required to be held over for next year (Unappropriated EFB)
- This is one-time cash that has accumulated largely due to the pandemic
- One-time Cash should not be used for expenses that must be sustained in future years
 - Bargained Employee Contract Salaries
 - Contractor Agreements (transportation, food service & custodial contracts)
- One-Time Cash should be saved & used for Investments in Planned Recurring Expenses
 - Facilities & Technology Infrastructure
 - Curriculum Adoption (Replacement)
 - Future Property Requirements

SPECIAL REVENUE FUNDS

FUND 200

- Federal, State and Local Grants
- Other Special Sources of Revenue such as donations or transfers from other funds
- All 100+ grants are budgeted in Fund 200 for the budget document but recorded in funds 201-286 & 900-999 in the working budget
- Restricted use – may not be used for other purposes
- Examples:
 - Federal Title and Special Education Grants (Title I, IDEA, etc)
 - HELP Center donations
 - ESSER Funds (CARES Act, CRRS Act, ARP)

MUSICAL INSTRUMENTS FUND

FUND 287

- Created April 13, 2021 with a transfer from the General Fund Excess Ending Fund Balance
- Currently no other source of revenue
- Used to purchase and maintain/repair the District's musical instruments inventory
 - Instruments are loaned to students to help provide equity in our K-12 music programs
- Excess General Fund revenues and appropriations may be transferred to this fund by Board Resolution
- Restricted use

PRESCHOOL PROMISE GRANT FUND 288

- Funded through Oregon's Student Success Act Spring 2019
- Used in all 4 district preschools
- Funds support staff, training and classroom materials for children ages 3-4 living in families at or below 200% of the Federal Poverty Level, children in foster care and children from other historically underserved populations
- Restricted Use

STUDENT INVESTMENT ACCOUNT FUND 289

- Grant created by the Student Success Act in Spring 2019
- Permanently funded with a new Corporate Activity Tax (CAT)
- Funds are intended to:
 - Meet student's behavioral and mental health needs
 - Increase student academic achievement
 - Reduce disparities among student groups
- Allowable Uses:
 - Increasing instructional time
 - Addressing Student Health and Safety Needs
 - Increasing adults/decreasing class size
 - Expanding well-rounded learning opportunities

CURRICULUM FUND 290

- Created and sustained with transfers from the General Fund Excess Ending Fund Balance
 - Currently no other source of revenue
- Used to maintain Board Adopted Curriculum for use in all District Schools according to the adoption schedule
- Excess General Fund revenues and appropriations may be transferred to this fund by Board Resolution

SMALL HIGH SCHOOLS GRANT FUND 291

- Revenue based on ADM is received from ODE and may be used for any high school expenses
- Established in 2004-05 for Waldport High School and 2008-09 for Toledo High School (TOHS funding began in 2009-10)
- Initially established on 5 year cycles
 - Principals have been cautious in the past about funding personnel from this grant due to sustainability concerns
- Last December was reinstated for 1 year only
- Legislature recently voted to make this a permanent grant

HIGH SCHOOL SUCCESS FUND 292

- State Initiative Measure 98 passed by voters in 2016 funds schools based on ADM to
 - Establish or expand Career & Technical Education (CTE) programs
 - Provide college level educational opportunities
 - Establish dropout prevention strategies
- Currently funds 9th Grade On-Track Graduation Coaches for all 4 LCSD High Schools; AVID expansion; CTE site improvements, equipment, and curriculum; and expanded college opportunities in partnership with OCCC
- Restricted Use Grant

BUILDING MAINTENANCE FUND 293

- Holds resources from property sales
- Expenditures restricted to regular building maintenance and capital improvements
- Excess General Fund revenues and appropriations may be transferred to this fund by Board Resolution

FOOD SERVICES PROGRAM FUND 294

- Used to record revenue and expenses for the food services program funded by Federal USDA grants
- Restricted use - may not be used for other purposes
- Highly regulated and audited by ODE every 2 years
- LCSD currently provides breakfast, lunch, snacks and dinner (after school programs only except during the Covid pandemic) at no charge to students under the USDA Community Eligibility Provision (CEP) due to our high poverty rates

STUDENT BODY FUNDS

FUND 295

- Used to account for the revenues and expenditures of each school's Student Body Activities
- Revenue sources include fees for use of lockers, towels, sports participation, gate receipts, donations, and class and club fundraising
- Restricted Use - Expenditures must be for the specific purpose for which the revenue was generated
- Student fundraising & club accounts require student signature on all expenditures

OUTDOOR SCHOOL FOR ALL FUND 296

- State Initiative Measure 99 passed by voters in 2016 funded with lottery funds
- Used to provide one Outdoor School opportunity for every 5th or 6th grade student (6th Grade for LCSD)
- Restricted use
- Funding amount depends on the number of participants state-wide, their total costs and the total available funding
 - Varies from year to year and differences are made up by fundraising

TECHNOLOGY FUND 298

- Transfers from the General Fund are the primary revenue source
- Also funded with Federal e-Rate reimbursements on approved utilities (declining revenue source) and network hardware purchases, and District Tech fees
- Outstanding 1998 GO Bond property tax collections are recorded in this fund to help support technology needs (declining revenues)
- Resources are used to provide
 - Digital data communication lines
 - Technology infrastructure and networking hardware
 - Instructional computers, technology equipment and software

VEHICLE REPLACEMENT FUND 299

- Established to provide reserve funds for the purchase of vehicles for Facilities and Maintenance and the Technology department
- Funded by transfers of excess funds from Facilities and Maintenance and Technology budgets
- Allows savings from several fiscal years to purchase new/replacement vehicles which often cannot be budgeted in one fiscal year

PERS DEBT SERVICE FUND 320

- Issued refinancing bonds in October 2002 and April 2003 to pay down the District's portion of the unfunded PERS liability (UAL)
- Bonds are repaid with the same money it would have paid to PERS by charging a percentage to salary expenditures and transferring to this fund
 - Bonds will be paid in full June 30, 2028
 - We continue to charge 19% to salaries to gain resources to cover current and future year debt service payments
- LCSD has ***decreasing*** PERS rates as a result of bonding
 - Currently .05% Employer Rate + 19% Debt Service = 19.05% Effective Rate
 - 29.23% rate without Bond Side Accounts
 - Savings of 10.18%
 - Note: The District also pays the 6% Employee Contribution (6% Pickup)

PERS DEBT SERVICE FUND 320

PERS Rate Comparisons

Biennium	(A) Pension Contrib. Rate	(B) IAP Member Redirect	(C) Side Account Rate Relief	(D) Excess Rate Relief due to Side Acct (A-B-C)	(E) PERS Pension Contribution Rate	(F) Charged to Payroll for Debt Payments	(G) PERS Employer Rate	(H) Total Charged for PERS (E+F+G)	(I) Net Savings (A-H)
2017-19	26.70%		-36.74%	-10.04%	0%	21.25%	.50%	21.75%	4.95%
2019-21	31.97%		-41.37%	-9.4%	0%	19%	.06%	19.06%	12.91%
2021-23	29.23%	-2.45%	-40.06%	-13.28%	0%	19%	.05%	19.05%	10.18%

- PERS Side Account Balance at 12/31/17 = \$ 77,976,303
- PERS Side Account Balance at 12/31/19 = \$ 74,991,893
 - These funds are only available to help offset our PERS rates and cannot be accessed in any other way at this time
 - Excess Rate Relief is unused at this time – Contribution rate can't be less than 0%

GENERAL OBLIGATION BONDS DEBT SERVICE – FUND 330

- Used to budget the principal and interest payments on the General Obligation Bonds sold in 2011 (\$63,000,000)
- Revenue source is property taxes levied by the Board at each June Budget Hearing
- Restricted use – taxes dedicated to bond repayment cannot be diverted or used for any other purpose
- Final payment due June 15, 2026

GENERAL OBLIGATION BONDS DEBT SERVICE – FUND 33 I

- Used to budget the revenue and expenditures to repay the \$15,000,000 Qualified School Construction Bonds sold in 2011
 - Interest payments are subsidized by the federal government
 - Saved the District \$10.7 million in interest payments
- Balloon payment of \$15,000,000 is due June 2026
- Revenue source is sinking fund deposits from property taxes levied by the Board at each June Budget Hearing per the bond repayment schedule
- Restricted use – taxes dedicated to bond repayment cannot be diverted or used for any other purpose

CAPITAL CONSTRUCTION FUND 405

- The Oregon Legislature approved SB 1036 which allows Districts to charge a Construction Excise Tax against new construction May 2008
- Collected by the County and Cities and remitted to us monthly
- Restricted Use - primarily capital improvements only
- In November 2019, the Board increased the tax rates to \$1.24 per square foot for residential construction and \$.65 per square foot for non-residential construction
- The board voted in February 2021 to increase rates to \$1.34 for residential and \$.69 for non residential up to \$29,800
- Waivers are available for wildfire victims through June 30, 2021

PROPERTY PURCHASE RESERVE FUND 420

- Created in 2017-18 with a transfer from the General Fund setting aside funds for the purchase of land to address the fact that most schools are at or near capacity
- \$1,000,000 was transferred to this fund in 2017-18 from the general fund and an offer was made on a parcel of land in Lincoln City
- The purchase of this land was completed in December 2018
- The district built a new North Area Bus Barn in 2019-20 and a Facilities & Maintenance Shop in 2020-2021
- Current Balance is \$0

DENTAL/VISION SELF INSURANCE FUND 610

- Established in January 2006 for self-funding of dental and vision benefits for all employees in order to control rising premiums
- Premiums previously remitted to Regence Blue Cross are now deposited in this fund
- Employee claims are paid from this fund
- Restricted Use

GROUP HRA FUND 620

- A self-funded Group Health Reimbursement Account (HRA) to augment OEBB's high deductible plan that has limited coverages but lower premiums
- Enrolled employees are reimbursed for medical expenses from the Group HRA bringing them to a \$650 deductible with \$3,525 max out of pocket
- Reduces the employee deductible and provides additional coverage at a reduced cost to the employee
- The district now pays tiered rates to OEBB. The difference between the rate paid and the budgeted insurance cap is placed in this fund to pay claims and was necessary to stabilize the fund.
- Restricted Use

BOARD STRATEGIC GOALS 2020-2025

- **GOAL ONE:** Enhanced Communications and Community Engagement.
- **GOAL TWO:** LCSD is a Convener and Influencer of City, County and State Education and Economic Policies.
- **GOAL THREE:** LCSD will provide for the Health and Welfare of our Facilities.
- **GOAL FOUR:** LCSD will Identify the Need and Development of a LCSD Foundation (501 c 3).
- **GOAL FIVE:** Demonstrate High Expectations For Student Achievement By Supporting an Equitable Education Framework.

DISTRICT STRATEGIC GOALS

- **Academic Achievement and Student Success**
 - Increase Attendance
 - Increase Graduation Rates
 - Increase implementation of PBIS systems and Decrease Behavioral Exclusions
 - Align K-12 Mathematics
 - Continue to Align K-12 AVID Implementation and Strategies
- **Increase Student Engagement**
- **Create an Equity Plan and Provide Culturally Specific Outreach to our Growing Hispanic Community**
- **Fully implement the Board's Five Year Strategic Plan**

LINCOLN COUNTY SCHOOLS
2022-23 BUDGET COMMITTEE TRAINING

Thank you!

