LINCOLN COUNTY
SCHOOL DISTRICT

Dr. Majalise Tolan
Superintendent

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Board of Directors
NOTICE OF A BOARD MEETING
Lincoln County School District Board Work Session

Date	**Tuesday, February 11, 2025**
Time	**5:00 PM**
Place	**Toledo Jr/Sr High, 1800 NE Sturdevant Rd, Toledo, OR 97391**

The Lincoln County School District Board of Directors has scheduled a Lincoln County School District Board Work Session of the Board beginning at 5:00 PM.

Public comment will only be heard if a specific public comment time is designated on the agenda. Not all meetings of the Board have public comment.
If you are a member of the community and wish to speak before the Board, please email the following information to eddie.symington@lincoln.k12.or.us by **12:00 pm on the business day prior to the meeting: Name, address and phone number (optional), and topic.** Once your request is received, you will be contacted with details regarding making the comment during the meeting. Public comment cards will also be available at the door and must be completed and given to the Board Secretary. All public comment will follow Board Policy BDDH – "Public Comment at Board Meetings."

The session will be streamed and can be accessed by visiting our website.

The agenda is attached.

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting.

THIS NOTICE SATISFIES THE REQUIREMENTS OF ORS 192.630, 192.640 AND 332.045.
For further information or to request accommodations, please contact:
Eddie Symington, Assistant to the Superintendent and School Board
Lincoln County School District | 1212 NE Fogarty | Newport, OR 97365

LINCOLN COUNTY SCHOOL DISTRICT
Board of Directors – Lincoln County School District Board Work Session
Tuesday, February 11, 2025 - 5:00 PM
Toledo Jr/Sr High, 1800 NE Sturdevant Rd, Toledo, OR 97391

Agenda

1. Call to Order & Establishment of a Quorum
2. Budget First Glance

2025-2026 BOARD BUDGET GOALS DISCUSSION

2/11/2025 BOARD WORK SESSION

LINCOLN COUNTY SCHOOL DISTRICT

DR. MAJALISE TOLAN, SUPERINTENDENT

KIM CUSICK, BUSINESS DIRECTOR

2025-26 BUDGET ASSUMPTIONS
STATE BUDGET PROCESS

- This is the first year of the biennium so the budget is still unknown
  - The state has until June 30th to adopt their budget
- This estimate is based on the Governor's Recommended Budget of $11.36 billion
- The first official 2025-26 ODE SSF Estimate will be released March 3rd
  - Will include updated state-wide ADMw as of December 31st
  - SSF is paid on the higher of this year's enrollment or my estimate for next year
    - This estimate uses the 2024-25 ADMw of 6,165.52 as 6-20-24
    - 2nd period ADM has not been rolled into the state's estimate so the ADMr and weights could change.

2025-26 BUDGET ASSUMPTIONS
GENERAL FUND – FIRST GLANCE

- 25-26 District ADM is based on my Estimate of Membership & Revenues submitted in January
  - Used the Flo Analytics KG estimate of 278 less the amount their 24/25 estimate was off (6% or 15 students)
  - Outgoing 12th grade class is 435, incoming KG is 263, which is a loss of (172) with all other things being equal.
  - Weights may also change if student demographics have changed
    - I won't have this information until I get the new SSF estimate with 2nd quarter ADM
    - COSA told Superintendents yesterday we may not get a new estimate until May

2025-26 BUDGET ASSUMPTIONS
GENERAL FUND – FIRST GLANCE

- Budget Estimate Assumptions:
  - Staffing:
    - Current staffing with vacancies – as if fully staffed
    - 2% COLA Licensed & Administrators – bargaining this Spring
    - 3.75% COLA plus step for Classified per contract
    - 4% COLA plus step for Confidential/Exempt per contract
    - $50/month increase in MDVL benefits cap

2025-26 BUDGET ASSUMPTIONS
GENERAL FUND – FIRST GLANCE

- Budget Estimate Assumptions:
  - Does NOT include State Wildfire Grant funding
    - Funds due to end 6/30/25 but notified recently there is no further funding
      - Won't receive 23/24 funding of $1,324,854
      - Budgeted $1,034,296 plus the carryover from prior year of $421,324
      - We retain the $421,324 but will be $1,034,296 short in this year's budget, affecting Ending Fund Balance
    - These were one-time funds – assumption of housing being replaced and ADM returning, however this did not happen

2025-26 BUDGET ASSUMPTIONS
GENERAL FUND – FIRST GLANCE

- Contracted Services
  - Custodial
    - Nov 23 – Nov 24 CPI-W US Cities Average = 2.6%
  - Transportation
    - Dec 23 – Dec 24 CPI-U US Cities Average = 2.9%
- Disclaimer:
  - This estimate is based on the best information currently available.
  - This is a very rough estimate based on several assumptions that WILL change!

2025-26 BUDGET ASSUMPTIONS
GENERAL FUND – FIRST GLANCE

- $10,059,840 of the Estimated Ending Fund Balance is restricted:
  - Includes approximately $956,000 in building carryover
  - An additional $3,750,000 remains budgeted in contingency
  - $5,353,840 remains budgeted as the required 7% unappropriated ending fund balance

General Fund - Projection Summary

Lincoln County School District

Budget Estimate at 2/12/2025

	Budget	REVENUE / EXPENDITURE PROJECTIONS									
	2025	2026	% Δ	2027	% Δ	2028	% Δ	2029	% Δ	2030	% Δ
REVENUE											
Local Sources	$48,815,459	$50,199,174	2.83%	$50,288,350	0.18%	$51,744,800	2.90%	$53,244,944	2.90%	$54,790,093	2.90%
Intermediate Sources	$480,000	$545,000	13.54%	$480,000	-11.93%	$480,000	0.00%	$480,000	0.00%	$480,000	0.00%
State Sources	$24,076,699	$24,886,428	3.36%	$26,195,942	5.26%	$22,227,550	-15.15%	$23,449,323	5.50%	$19,355,310	-17.46%
Federal Sources	$50,000	$0	-100.00%	$0		$0		$0		$0	
Wildfire Funds Beginning Fund Balance	$421,319	$0	-100.00%	$0		$0		$0		$0	
TOTAL REVENUE	**$73,843,477**	**$75,630,602**	2.42%	**$76,964,292**	**1.76%**	**$74,452,350**	**-3.26%**	**$77,174,267**	**3.66%**	**$74,625,403**	**-3.30%**
EXPENDITURES											
Salaries	$33,893,322	$35,187,108	3.82%	$36,392,760	3.43%	$37,643,877	3.44%	$38,942,230	3.45%	$40,289,659	3.46%
Benefits	$18,721,528	$18,808,530	0.46%	$19,828,645	5.42%	$20,910,499	5.46%	$22,057,383	5.48%	$23,272,751	5.51%
All Other	$22,684,242	$23,793,634	4.89%	$24,385,840	2.49%	$24,546,579	0.66%	$25,131,010	2.38%	$25,730,733	2.39%
TOTAL EXPENDITURES	**$75,299,092**	**$77,789,272**	3.31%	**$80,607,245**	**3.62%**	**$83,100,955**	**3.09%**	**$86,130,623**	**3.65%**	**$89,293,143**	**3.67%**
OPERATING SURPLUS / DEFICIT	**($1,455,615)**	**($2,158,670)**		**($3,642,953)**		**($8,648,605)**		**($8,956,356)**		**($14,667,740)**	
BEGINNING FUND BALANCE	**$15,281,164**	**$9,025,544**		**$6,866,874**		**$3,223,922**		**($5,424,684)**		**($14,381,039)**	
Budgeted Transfers	($4,800,005)										
PROJECTED YEAR END BALANCE	**$9,025,544**	**$6,866,874**		**$3,223,922**		**($5,424,684)**		**($14,381,039)**		**($29,048,779)**	
RESTRICTED ENDING FUND BALANCE:											
7% Required by Policy	$5,353,840	$5,445,249		$5,642,507		$5,817,067		$6,029,144		$6,250,520	
Building Carryover	$956,000	$900,000		$850,000		$800,000		$750,000		$700,000	
Contingency	$3,750,000	$3,750,000		$3,750,000		$3,750,000		$3,750,000		$3,750,000	
TOTAL RESTRICTED FUND BALANCE	**$10,059,840**	**$10,095,249**		**$10,242,507**		**$10,367,067**		**$10,529,144**		**$10,700,520**	
PROJECTED EXCESS ENDING BALANCE	**($1,034,296)**	**($3,228,375)**		**($7,018,586)**		**($15,791,751)**		**($24,910,183)**		**($39,749,299)**	
Estimated Ending Fund Balance per January Board Report	$1,964,295	$929,999									
Adjusted Ending Fund Balance Estimate	**$929,999**	**($2,298,376)**		**($7,018,586)**		**($15,791,751)**		**($24,910,183)**		**($39,749,299)**	

Assumptions: Salaries - Classified & Confidential per CBA, Licensed & Administrators at 2% COLA
Expenses - 3% increase corresponding to current CPI & contractor increases
Revenues - Governor's Budget $11.36B, 2% annual SSF increase 2028+, No Wildfire funds 2025+

Financial Planning Analytics formerly 5Cast

All Assumptions have been provided by the District.

2025-26 BUDGET ASSUMPTIONS
GENERAL FUND – FIRST GLANCE

- Reminders:
  - One-time Cash should not be used for expenses that must be sustained in future years
    - Bargained Employee Contract Salaries
    - Contractor Agreements (transportation & custodial contracts)
  - One-Time Cash should be saved & used for Investments in Planned Recurring Expenses
    - Technology Infrastructure & Cybersecurity
    - Student Technology
    - Curriculum Adoption (Replacement)
    - Facilities Maintenance

BOARD STRATEGIC GOALS 2020-2025

- Lincoln County School District will:
  - Establish and meet high expectations for student achievement.
  - Create equitable, diverse, inclusive, and accessible learning environments across the district within a framework of excellence in education.
  - Provide for the long-term health and welfare of our facilities, focusing on accessibility, technological innovation, and purposeful utilization.
  - Strengthen community relationships through communication and engagement with staff, students, families, and community partners.

DISTRICT STRATEGIC GOALS 2020-2025

- **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 Strategic Plan**

SAMPLE BOARD BUDGET GOALS

- Full School Year (no cut days)
- Full staffing matching current enrollment
- Maintain Investments In:
  - Curriculum Adoption Schedule
  - Technology Infrastructure/Cybersecurity for Staff & Student Technology
  - Aging Facilities that Require Ongoing Maintenance
  - PERS Reserve to offset the effect of expiring bonds
- Consider Effects of Union Bargaining in the Spring
  - General Education Commitments must be Sustainable from the State School Fund
- Your Ideas?

Thank You!

3. Potential Bond Updates
4. Board Teambuilding
5. Adjournment

Board Goals 2024-2029

GOAL ONE: Lincoln County School District will establish and meet high expectations for student achievement.

GOAL TWO: Lincoln County School District will create equitable, diverse, inclusive, and accessible learning environments across the district within a framework of excellence in education.

GOAL THREE: LCSD will provide for the long term health and welfare of our facilities and finances, focusing on accessibility, technological innovation, and purposeful utilization.

GOAL FOUR: Lincoln County School District will strengthen community relationships through communication and engagement with staff, students, families, and community partners.

Lincoln County School District Equity Team
Land Acknowledgement Statement

We ask that you take a moment to stop what you are doing, to listen to these words as we recognize the land that we currently inhabit. No matter where each of us is physically located in Lincoln County, we must understand that we are on traditional homelands and unceded territories of indigenous peoples. Where we live in Lincoln County, these are the ancestral homelands for the Confederated Tribes of Siletz Indians.

Lincoln County School District acknowledges the Confederated Tribes of Siletz Indians that consists of over 30 bands originating from Northern California to Southern Washington. The Confederated Tribes of Siletz Indians currently occupy and manage 9,310 acres located here in Lincoln County but is a mere fraction of their original 1855 1.1 million-acre Siletz coastal reservation. We must remember the people of the Confederated Tribes of Siletz Indians are and will forever be the first stewards of this land, water, and fish.

We acknowledge and recognize the continued sovereignty of the Confederated Tribes of Siletz Indians and honor their ancestral homelands. We are committed to bringing awareness to their history and the existence of the Confederated Tribes of Siletz Indians since time immemorial.

NON-DISCRIMINATION: Lincoln County Schools do not discriminate nor tolerate discrimination on the basis of an individual's race, color, religion, sex, sexual orientation, national origin, disability, gender identity, marital status or age or because of the race, color, religion, sex, sexual orientation, national origin, disability, gender identity, marital status or age of any other persons with whom the individual associates.