LINCOLN COUNTY
SCHOOL DISTRICT

Dr. Majalise Tolan
Superintendent

District Office | Teaching & Learning Center
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www.lincoln.k12.or.us

Board of Directors
NOTICE OF A BOARD MEETING
Special Session of the Board

Date	**Tuesday, April 28, 2026**
Time	**5:00 PM**
Place	**Teaching & Learning Center, 1212 NE Fogarty Street, Newport, OR 97365**

The Lincoln County School District Board of Directors has scheduled a Special Session of the Board 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 – Special Session of the Board
Tuesday, April 28, 2026 - 5:00 PM
Teaching & Learning Center, 1212 NE Fogarty Street, Newport, OR 97365

Agenda

1. Call to Order & Establishment of a Quorum
2. Action Item(s)
   2.a. Rubber Surfacing for Elementary and Middle Schools

LINCOLN COUNTY SCHOOL DISTRICT
REGULAR BOARD MEETING AGENDA
April 28, 2026

ITEM: Action

TOPIC: Playground Rubber Surfacing

PREPARED BY: Annette Brooks-Flatt

WILL BE PRESENTED BY: Rich Belloni

TYPE OF ITEM: Consent ☐ Information ☐ Discussion ☐ Decision ☒

DESCRIPTION OF AGENDA ITEM:

Lincoln County School District requested proposals for rubber surfacing at all elementary and middle schools.

7 proposals were received:

Innovista	$575,595
AWPC	$677,143
GameTime	$695,085
Park N Play Northwest	$752,354.37
All Play System	$752,620.60
Northwest Playground	$809.153.05
Ross Recreation Equipment	$810,522.43

Facilities Director Rich Belloni is currently completing his due diligence in selecting a vendor. He will present his recommendation at the April 28, 2026 Special Session, where he will ask the LCSD School Board to approve the contract award, subject to a seven-day protest period.

SUPERINTENDENT'S RECOMMENDATION:

It is the recommendation of the Superintendent to approve the contractor presented by Facilities Director Belloni at the April 28, 2026 Special Session

ADDITIONAL MATERIAL Attached: Yes ☐ No ☒ Available: Yes ☒ No ☐

3. Items of Information & Discussion
    3.a. Budget Committee Training

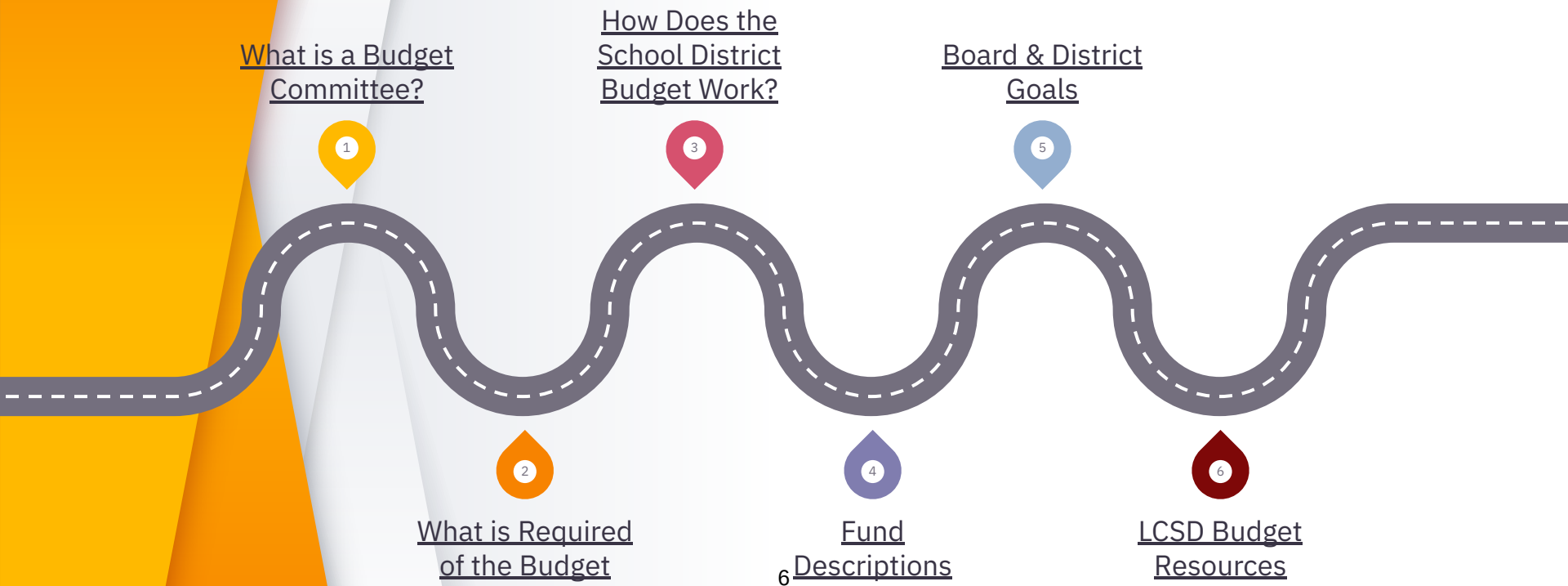
Budget Committee Training

Kim Cusick, SFO
Business Director

LINCOLN COUNTY SCHOOL DISTRICT

April 2026

Training Roadmap



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What is a Budget Committee?

5 Board Members





5 Appointed Community Members



Budget Committee

The school district's annual fiscal planning advisory committee

Community Member Requirements

- Qualified voters only
- Live in the zone represented
- One from each of the 5 zones
- May not be a District officer, agent or employee

Budget Committee Requirements

- All members have equal standing and the same authority
- Board members act as Budget Committee Members, not Board Members
- Members may not be paid for their work but mileage is reimbursed for meetings attended

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What is Required of the Budget Committee?

Meeting Processes

- District staff will provide all required documentation and notices including:
  - Public meeting notices
  - Required publication of budget documents
  - Draft meeting agenda, calendars and meeting rules (may be adjusted by the committee at the meeting)
  - Recording of minutes
  - Draft motions for budget approval

Meeting Requirements

- **Oregon Ethics Laws Apply**
  - Members must publicly disclose at the meeting if they are related to any District staff
  - Potential & Actual Conflicts of Interest must be publicly disclosed at the meeting and may require abstention from voting depending on the conflict
  - Members may not use their position for personal gain

Meeting Requirements

- **Public Meeting Laws Apply**
  - Meetings must have public notice
  - Minutes are required
  - May not meet in person or via email, text, phone or computer with more than 5 other committee members outside of scheduled public budget meetings
    - 6 members are a quorum which requires a properly noticed public meeting

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Meeting Requirements

- Members may consult with other members about budget details outside of scheduled meetings:
  - **Only** with a **maximum of 5 members** present in person, or via phone, text, email, video conferencing or any other method
    - More than 5 members is a quorum and requires a properly noticed public meeting
    - Discussion among 3 of the 5 board members of the budget committee regarding budget topics would be considered a board meeting and is not allowed.



Committee Responsibilities

- **Meeting attendance by all members is critical to have a quorum for voting**
- All budget committee meetings are at the TLC
- Meeting dates have been approved by the board
- The initial meeting has been scheduled for
  - May 14th at 6:30 pm
- Additional meetings are scheduled in the event the budget isn't approved at the first meeting
  - May 19th at 6:30 pm
  - May 21st at 6:30pm

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Committee Responsibilities

- Thoroughly review the proposed budget document before the first meeting
  - The document will be released by the end of the day on May 7th in order to provide time for review
- Ask questions about the proposed budget & request additional information from District staff if needed to fully answer any questions
- ***Questions and information requests should be made through the Superintendent's office prior to the first meeting*** so that staff can be prepared for the meeting



Committee Responsibilities

- Questions asked during a meeting may be:
  - answered during the meeting or
  - another meeting may be scheduled if the answer is not readily available
- The board must adopt the budget by June 30th
  - Due to publishing deadlines, ***May 27th*** is the last day the budget committee can approve the budget *without having to call a special board meeting.*



Committee Responsibilities

- Elect a Chairperson, and Vice Chair if desired, at the first meeting
- Set and approve the agenda, calendar and rules
- Receive the Proposed Budget document and the Budget Message
- Receive public comment and questions on the budget document during meetings
  - *District staff, not the committee, will answer questions from the public*
- Discuss and deliberate the proposed budget

Committee Responsibilities

- Revise the budget as necessary within established limits
  - Approved budget must be for educational plans previously determined by the board
  - Programs may not be added or deleted
  - District policies may not be developed or adjusted
  - District contracts may not be adjusted

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Committee Responsibilities

- Up to 10% of the General Fund can be adjusted
- District contracts may not be adjusted
  - Staff Agreements (65+% of the budget)
  - Negotiated contracts with contractors such as Food Services, Transportation and Custodial Services (25%+ of the budget)
- Special Revenue, Grant, Debt Service and Insurance Funds may not be changed as they are governed by contracts or other restrictions

Committee Responsibilities

- Approve the proposed budget, tax levy amounts and the maximum property tax rate
  - Legal motions will be supplied by LCSD staff
- Quorum for meetings is one more than half of the filled committee positions
  - 6 with a full 10 member committee
  - **5 with 9 members** (1 elector vacancy)
- Majority vote of total committee positions is required to approve the budget
  - 6 yes votes with a full 10 member committee
  - **5 yes votes with 9 members** (1 elector vacancy)

Committee Responsibilities

- **Once the budget is approved, the budget committee's work is done for the year**



- The Board must adopt the budget by June 30th

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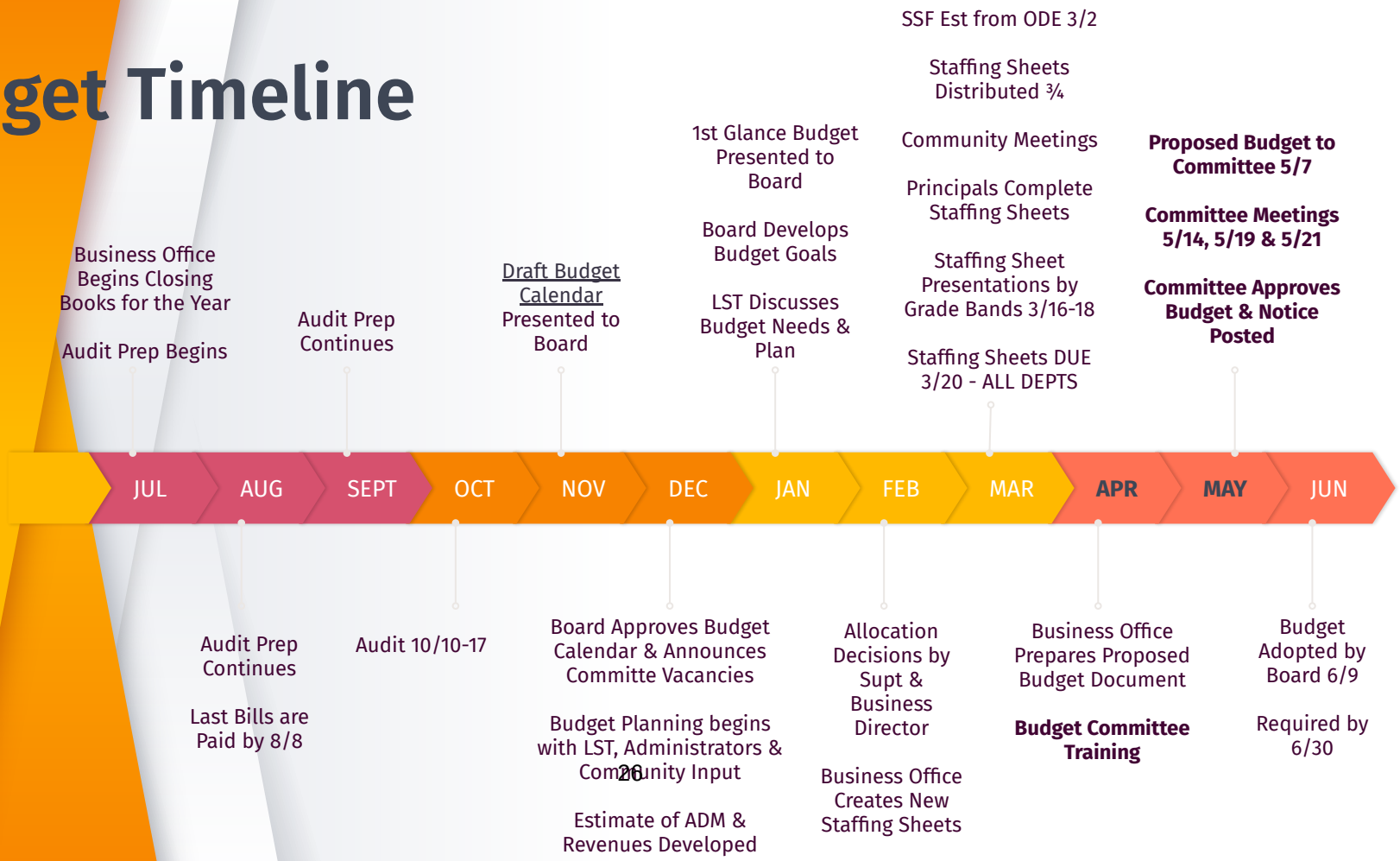
How Does the School District Budget Work?

Budget Process

2025-26	2026-27
Oregon's Biennial Budget 2025-2027	
LCSD Annual Budget 49%	LCSD Annual Budget 51%

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Budget Timeline



Budget Definitions

Appropriations

Spending authority created when the board adopts a budget

May not be overspent

Excess revenue expenditure requires a Supplemental Budget

Contingency

Funds held for emergencies

Requires board approval to spend in current year

LCSD increased during pandemic with one-time excess General fund balance

UEFB

Unappropriated Ending Fund Balance

May not be spent in current year

Provides starting cash balance until tax revenue is received

Policy requires 7% in General Fund

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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

100 . 1111 . 0410 . 121 . 200

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 for informational purposes and transparency

State School Fund (SSF) Formula

- Oregon Department of Education's (ODE) method of allocating state and local revenues to K-12 school districts
- Helps ensure every district in the state receives the same amount of state funding per student
- Adjusted only for uncontrollable cost differences.
  - Some groups of students need additional supports and are therefore more expensive to educate.

SSF

Budget Definitions

ADMr or ADM

Average **D**aily **M**embership **r**esident

(# of Students)

ADMw

ADM + adjustments for additional costs to educate certain groups of students (**w**eighted)

30

SSF

Budget Definitions

Weighting

Students Requiring Additional Costs	Weighting (w)
Poverty	.25
English Language Learners (ELL)	.5
Pregnant/Parenting	1.0
Special Education up to 11%	1.0
Foster Care, Neglected/Delinquent	.25
Small High Schools*	1.0

*Helps the District provide the full time administrative staffing required at our small high schools, such as the Principal & Secretary, as well as additional Teacher FTE to provide adequate credit options for students.



State School Fund (SSF) Formula

Students (ADM) **x** $/Student + Weights (w) = State Aid + Local Revenues

ADMw x $/Student = State Aid + Local Revenues

This is always a balanced equation.

This is the maximum amount of funding allowed under the formula at any time

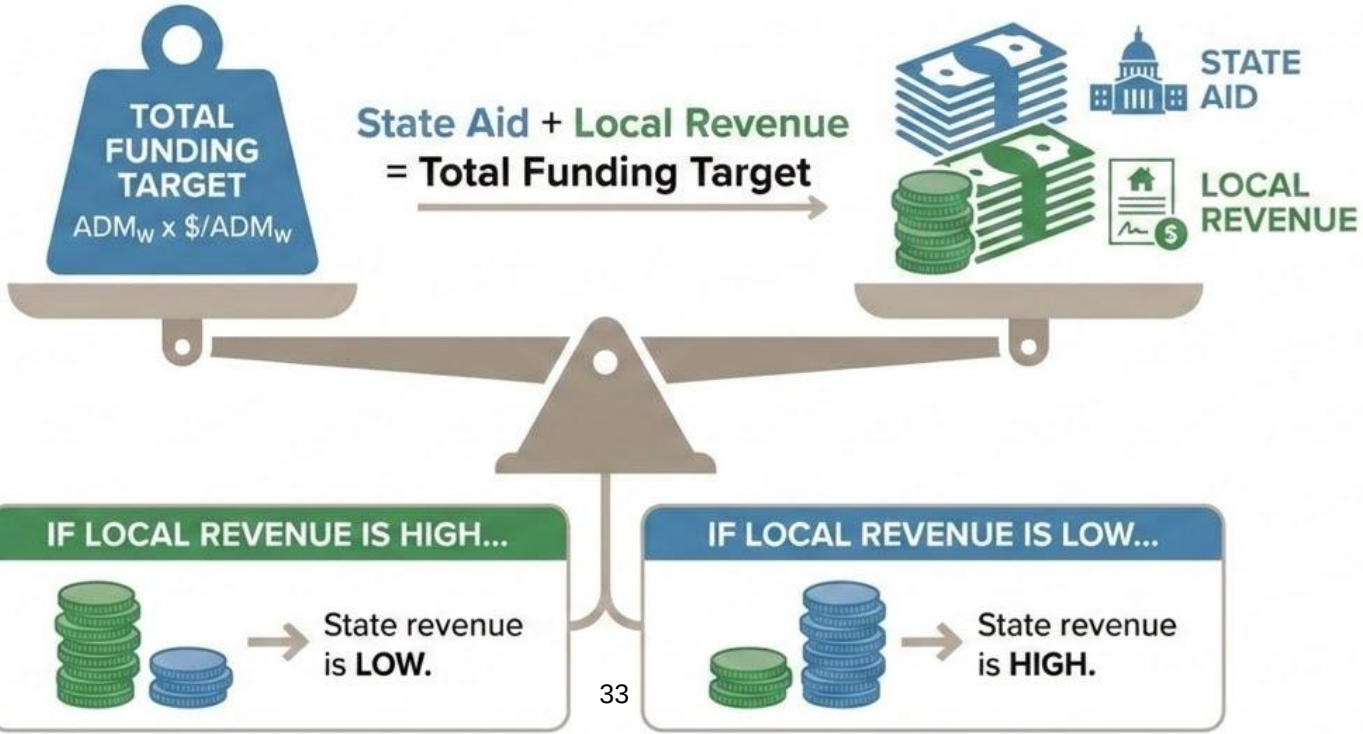
As Local Revenue increases, State Aid decreases and vice versa.

As factors change on the other side of the equation, State Aid changes to create the balance.

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How are schools in Oregon funded?

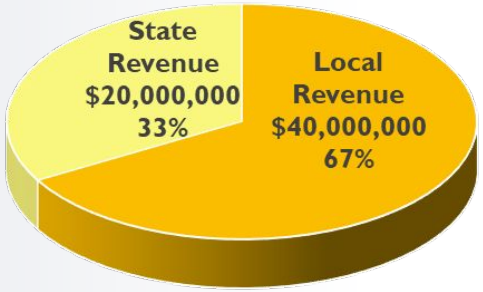
State School Fund Formula (SSF) ensures equal per-student funding across districts.



It is a balanced formula that always totals the # of enrolled students (ADM_W) x the state's rate per student.

SSF

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

SSF

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

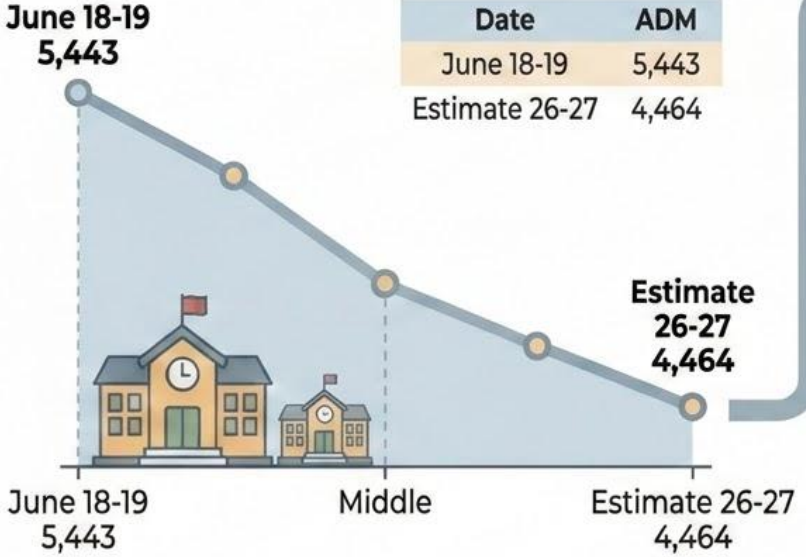


Total Revenue (size of the pie) depends on both $/ADM and ADMw.

How does declining enrollment actually cost us money?

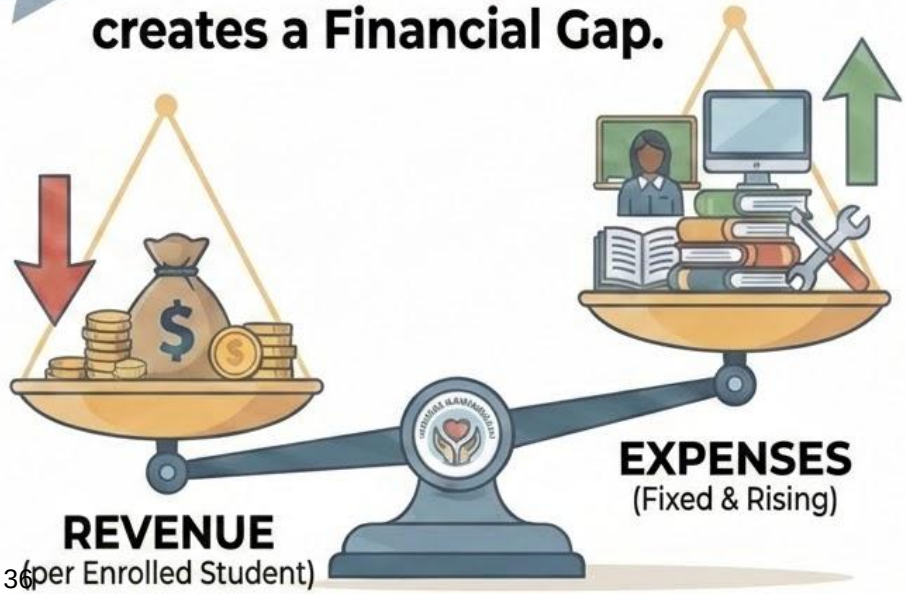
LCSD Enrollment Over Time (ADM)

Date	ADM
June 18-19	5,443
Estimate 26-27	4,464



Total Change: 980

Declining Enrollment creates a Financial Gap.

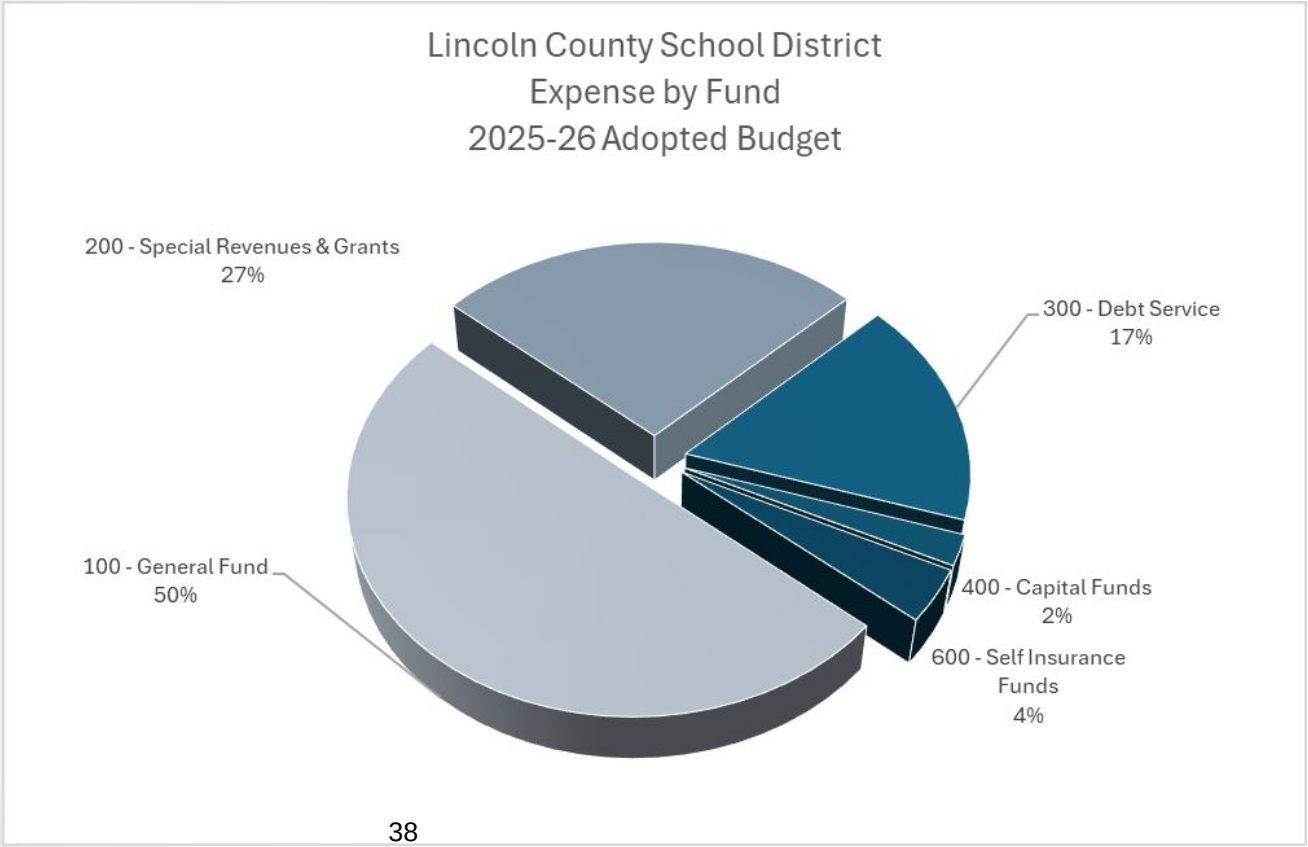


*Public schools are funded per enrolled student (not attendance).

Revenue is declining while expenses are rising.

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Fund Descriptions


Lincoln County School District
Expense by Fund
2025-26 Adopted Budget
200 - Special Revenues & Grants
27%
300 - Debt Service
17%
100 - General Fund
50%
400 - Capital Funds
2%
600 - Self Insurance
Funds
4%

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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 unless Special Funds no longer needed
- Revenues are from State, Intermediate and Local Sources [39]

General Fund - Fund 100

- 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 (10-15% of the budget)
- Actual expenditures may vary from the budget within the Major Function appropriations.
- LCSD board policy requires 7% Unappropriated Ending Fund Balance





Special Revenue Funds (200)

- Federal, State and Local Grants
- Other Special Sources of Revenue such as donations or transfers from other funds
- All 71+ grants are budgeted in Fund 200 for the budget document but recorded in funds 201-285 & 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
  - 21st Century Community Learning Center Grants
  - ODE Summer Learning Grants



Musical Instruments Fund (287)

- Created April 13, 2021 with a transfer from the General Fund Excess Ending Fund Balance
  - Excess General Fund revenues and appropriations may be transferred to this fund by Board Resolution
  - 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
- Restricted use

Student Investment Account (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 especially among underserved groups
  - 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

Student Investment Account (289)

- Funds currently being used for the following positions:
  - Elementary Counselors
  - Music in all schools
  - District Nurses
  - Elementary Math TOSA/Instructional Coach
  - Native Students Ed TOSA & Attendance Assist
  - Speech Language Pathologist
  - Special Education SLC Teacher
  - Area Service Coordinators
  - Hispanic Family Liaisons (North & West)
  - Student Support Facilitators (behavior)
  - Bilingual Customer Service Coordinators

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Student Investment Account (289)

- Other uses of SIA Funds:
  - Student Pay-to-Play Fees (MS & HS)
  - Family Engagement Nights
  - Elementary & Middle School Sitka Art Programs
  - Special Education Software
  - Family Engagement Software (LCSD APP)
- Restricted Funds and now part of the ODE Unified Grants
- See LCSD's SIA and Integrated Plan here: Public Reports

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 (291)

- Revenue based on ADM is received from ODE and is a “carve out” from the State School Fund
- Funding may be used for any expenses for grades 9-12
- Intended to help schools maintain a full schedule and services that schools with a larger ADM gain through economy of scale and larger general fund allocations based on ADM
- Established in 2004-05 for Waldport High School
- Established in 2008-09 for Toledo High School (funding began in 2009-10)
- Funds are managed by each school’s principal

High School Success (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 these programs:
  - 9th Grade On-Track Graduation Coaches
  - CTE Teachers, equipment, and curriculum
  - Expanded college opportunities in partnership with OCCC
  - College & Career Field Trips
- Restricted Use Grant - Now Part of the ODE Unified Grants. See our plan here: Public Reports



Building Maintenance Fund (293)

- Revenue Sources:
  - Property sales
  - Transfers from the General Fund

- Expenditures restricted to:
  - Regular building maintenance
  - Capital improvements

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Food Services Program (294)

- Used to record revenue and expenses for the food services programs funded by Federal USDA grants
- Restricted use - may not be used for other purposes
- Highly regulated and audited by ODE every 2-3 years
- LCSD currently provides at no charge to students:
  - Breakfast
  - Lunch
  - Snacks
  - Dinner (after school programs only)
- All meals are provided at no charge to students under the USDA Community Eligibility Provision (CEP) due to our high poverty rates



Student Body Funds (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

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Outdoor School For All (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)
- 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
- Restricted use[52]



Technology Fund (298)

- Transfers from the General Fund are the primary revenue source
- Also funded with Federal e-Rate reimbursements on approved utilities and network hardware purchases
- 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

Public Employees Retirement System

PERS Debt Service Fund (320)

- All public employers must participate in PERS
  - We pay a % of total payroll to PERS to fund payments to retirees
- PERS isn't fully funded = Unfunded Actuarial Liability (UAL)
  - LCSD is responsible for a portion of the UAL
- To increase their funded status, PERS charges employers higher rates or employers can sell Pension Obligation Bonds (POB's) to pay down their part of the UAL and lower their rates

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Public Employees Retirement System

PERS Debt Service Fund (320)

- LCSD sold Pension Obligation Bonds in 2002 & 2003
  - Bond proceeds were paid to/invested with PERS
  - PERS holds these funds in a “Side Account”
  - The Side Account gives us a “Rate Credit” that reduces our PERS Employer Rate (currently from 29.34% to 0%)
- Instead of paying a high PERS Employer Rate, we pay Debt Service on the Bonds
  - Charged as a % of payroll
    - Hopefully lower than the PERS employer rate - true for LCSD
  - Bonds will be paid off in June 2028
  - Rate must decrease to prevent excess collection of funds

Public Employees Retirement System

PERS Debt Service Fund (320)

- The rate has varied from 3.2% to 21.75%
  - depends on size of payroll and
  - the amount needed for payments in that year
  - while still building reserves to smooth annual rate increases
- Currently charging 9%
- The rate must decrease to around 3% by 27/28 to prevent excess funds being collected

Public Employees Retirement System

PERS Reserve Fund (630)

- PERS assumptions have change through the years and their potential treatment of the side account expirations in 2027 has been unclear until recently
- PERS previously said LCSD's rate credit would extend through 2037
- We used savings from the rate decreases to help balance the budget for several years

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Public Employees Retirement System

PERS Reserve Fund (630)

- We now know LCSD's Side Account rate credits will expire in the fall of 2030 (7 years earlier than anticipated)
  - Due to higher than anticipated payroll increases and lower investment returns on the side account
  - In 2030, the LCSD Rate will go from 0% to the 2030-31 Employer Rate
    - Currently 29.34% - will likely be higher in 3 years
  - Current Employer Rate is 20.34% above our current Debt Service Rate
    - Represents $7.7 million to bring to that rate this year
    - It cannot be done in one year

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Public Employees Retirement System

PERS Reserve Fund (630)

Options:

- Sell new Pension Obligation Bonds - too risky in current market
- Purchase new Side Account with cash - not available and Employer Incentive Fund is depleted
- Build reserves in the new LCSD PERS Reserve Fund
  - Provides one-time funds to offset the large increase
  - Budgeted in 25-26 as a 1% transfer from the General Fund
  - Potential to move additional cash reserves to the PERS Reserve
    - Property Purchases Fund
    - Excess Ending Fund Balance
    - Other one-time funds

Public Employees Retirement System

PERS Reserve Fund (630)

- Must also charge an increasing % against payroll over time to
  - increase the reserves fund
  - decrease the rate jump in 2030-31
- Preferred Assumptions:
  - 26-27 Fiscal Year:
    - Debt Service Rate of 4%
    - PERS Reserve rate of 8%
    - Creates a 3% total increase in payroll fixed costs (from current 9% to 12% total)
  - 27-28 Fiscal Year:
    - 3% Debt Service
    - 12% PERS Reserve
    - Another 3% total increase
  - 30-31 PERS Employer Rate jump is then estimated to be 8.34% instead of 20.34% *if* PERS rates don't rise

PERS Reserve Fund (630)

	25-26	26-27		27-28		28-29		29-30		30-31	
Total Fixed Cost Rate	**24.11%**	**27.05%**	2.94%	30.05%	3.00%	33.05%	3.00%	36.05%	3.00%	**44.39%**	8.34%
PERS Assumptions											
PERS Debt Service Rate	9%	4%	-5%	3%	-1%	0%	-3%	0%	0%	0%	0%
PERS Reserve Rate	0%	8%	8%	12%	4%	18%	6%	21%	3%	0%	-21%
PERS Employer Rate	0.06%	0%	0%	0%	0%	0%	0%	0%	0%	29.34%	29%
Total PERS Rate	**9.06%**	**12.00%**	**2.94%**	**15.00%**	**3.00%**	**18.00%**	**3.00%**	**21.00%**	**3.00%**	**29.34%**	**8.34%**
Other Payroll Costs											
FICA/MC	7.65%	7.65%		7.65%		7.65%		7.65%		7.65%	
PFMLI	0.40%	0.40%		0.40%		0.40%		0.40%		0.40%	
WC	1%	1%		1%		1%		1%		1%	
PERS PU	6%	6%		6%		6%		6%		6%	
	15.05%	15.05%		15.05%		15.05%		15.05%		15.05%	

2011 General Obligation Bonds

GO Bonds Debt Service (330)

- Budget for 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
- Final payment due June 15, 2026
- Restricted use – taxes dedicated to bond repayment cannot be diverted or used for any other purpose
- Any excess funds after 2011 bonds are repaid will be transferred to Fund 340 for repayment of the 2025 GO Bonds 63

2011 General Obligation Bonds

GO Bonds Debt Service (331)

- Budget for funds to repay the $15,000,000 Qualified School Construction Bonds sold in 2011
  - Interest payments 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 transfers from Fund 330 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
- Fund will be closed when bonds have been repaid

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 - capital improvements only

Property Purchase Reserve (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 were at or near capacity
- $1,000,000 was transferred to this fund in 2017-18 from the general fund and a parcel of land was purchased in Lincoln City in December 2018
- The district built the new North Area Bus Barn in 2019-20 and a Facilities & Maintenance Shop in 2020-2021
- An additional $1,000,000 was transferred from the General Fund Excess Ending Fund Balance in 2022-23
- Balance at March 31, 2026 was $1,221,870



Dental/Vision Self Insurance (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

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Group Health Reimbursement Account (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 $700 deductible with $3,600 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[68]

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Board & District Goals

Board Strategic Goals

- **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:** Lincoln County School District 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.

District Mission & Vision

Vision Statement

- Empowering all students every day to realize their full potential for living the future life as they imagine.

Mission Statement

Relentlessly committed to ensuring that all students learn the critical reading and thinking skills needed to be educated, healthy, and resilient people that graduate with future options and the ability to achieve their dreams.

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District Mission & Vision

Vision Statement

Empowering
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Mission Statement

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LCSD Budget Resources

LCSD Budget Resources

LCSD Website: www.lincoln.k12.or.us

Annual Budgets can be found at:
Our District/Budget & Finances/ 2025-26 Budget Reports/Information 2025-26 Adopted Budget

Monthly Board Financial Reports can be found at:
Our District/Budget & Finances/ 2025-2026 Financial Reports January 2026

Monthly Financial Reports are presented at Board Business Meetings on the 2nd Tuesday of each month. See LCSD website for more details.

Thanks!

Any questions?





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4. 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.