



**LAKE COUNTY
EDUCATION
SERVICE DISTRICT**

*Oregon's
Outback*
**ADOPTED BUDGET
2021 – 2022**

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LAKE COUNTY EDUCATION SERVICE DISTRICT
2021-2022 ADOPTED BUDGET

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**2021-22 BUDGET CALENDAR
LAKE COUNTY EDUCATION SERVICE DISTRICT**

FEBRUARY 16, 2021	BUDGET COMMITTEE MEETING at Paisley School at 6:30 P.M.
MAY 5, 2021	Publish First Notice of the BUDGET COMMITTEE MEETING, as per ORS 294.401, not more than 30 days or less than 5 days prior to the meeting date.
MAY 12, 2021	Publish Second Notice of the BUDGET COMMITTEE MEETING, as per ORS 294.401, not more than 30 days nor less than 5 days prior to the meeting date and at least 7 days after the first notice.
MAY 18, 2021	BUDGET COMMITTEE MEETING at Paisley School at 6:30 P.M.
JUNE 9, 2021	Publish Notice of Budget Hearing and Financial Summary, as per ORS 294.421, not more than 25 or less than 5 days before the public hearing.
JUNE 16, 2021	BUDGET PUBLIC HEARING at the Lake County ESD, 357 North L Street, Lakeview, OR at 7:00 P.M. Regular Board Meeting - adopt the 2021-2022 school year budget, make appropriations and declare the tax levy.
JULY 15, 2021	Certify the tax levy to the County Assessor.

2022-23 BUDGET CALENDAR - PROJECTED

JANUARY 19, 2022	BUDGET COMMITTEE MEETING at Paisley School at 6:30 P.M.
MAY 4, 2022	Publish First Notice of the BUDGET COMMITTEE MEETING, as per ORS 294.401, not more than 30 days or less than 5 days prior to the meeting date.
MAY 11, 2022	Publish Second Notice of the BUDGET COMMITTEE MEETING, as per ORS 294.401, not more than 30 days nor less than 5 days prior to the meeting date and at least 7 days after the first notice.
MAY 18, 2022	BUDGET COMMITTEE MEETING at Paisley School at 6:30 P.M.
JUNE 8, 2022	Publish Notice of Budget Hearing and Financial Summary, as per ORS 294.421, not more than 25 or less than 5 days before the public hearing.
JUNE 15, 2022	BUDGET PUBLIC HEARING at the Lake County ESD, 357 North L Street, Lakeview, OR at 6:00 P.M. Regular Board Meeting - adopt the 2022-2023 school year budget, make appropriations and declare the tax levy.
JULY 15, 2022	Certify the tax levy to the County Assessor.

**Lake County Education Service District
2021-2022
Budget Message**

This proposed 2021-22 Lake County Education Service District budget reflects the financial estimates based on the projections for the next biennium. Final state funding estimates are yet to be determined due to consequences of the financial downfall from the Coronavirus and the legislature still being in session. There are a few new funds such as ESSER 1, ESSER 2 and the projected increase in SSA dollars.

This budget includes several notable elements:

1. The continuation of our current school psychologist at .8 FTE.
2. Added expenses include:
 - a. Hiring of 1.5 FTE Behavior Specialists
 - b. Payout of Speech Pathologist contract to retain SLP and have her be an ESD employee
 - c. Audit company increase in cost of 18%
 - d. A 3% cost of living salary increases for all staff and a \$50 increase in the insurance cap.
3. The potential hire of a half time special education teacher and an increase in time for the SSA liaison.
4. The continued contracting services of a Speech Language Pathologist.
5. The replacement costs of the siding and paint of the building.

The Lake County Education Service District continues to focus primarily on the four legislatively mandated service areas:

1. Programs for children with special needs
2. School improvement services for component school districts
3. Technology support for component school districts
4. Administrative and support services for component school districts

Fiscal management policies for the Lake County Education Service District continue unchanged from the past. This budget was prepared in accordance with current Oregon Budget laws. The classification and code numbers are used according to the Oregon Department of Education Program and Budgeting Accounting Manual, 2019 edition, and are consistent with the state's Database Initiative Project. Lake County ESD continues to operate on a modified accrual accounting system.

Once again, I would like to thank our component districts, their boards and administration for their support and cooperation with the ESD and also with one another. Your spirit of collaboration and commitment to the students of Lake County makes this a truly special place. Thanks to Sara Sarensen for her tremendous work and outstanding knowledge of all things financial with the assistance this year again of Debbie Goss. In addition, a big thank you goes out to Taylor Hileman for her help with this budget document and her board and administrative assistance.

Respectfully submitted,

Jack Thompson, Superintendent

ESD BUDGET COMMITTEE 2021-22

VACANT (ESD)	6/30/23	CORI PRICE (LAKEVIEW)	6/30/23
DALE CHIONO (ESD)	6/30/21	MICHAEL CARTER (LAKEVIEW)	6/30/23
JIM HIATT (ESD)	6/30/21	DAVID SHANAHAN (PAISLEY)	6/30/21
JOHN GRIFFIN (ESD)	6/30/21	BOB STORY (PAISLEY)	6/30/23
CLAYTON SHARP (ESD)	6/30/23	GAIL BUERMANN (NORTH LAKE)	6/30/24
WILL CAHILL (ESD)	6/30/21	SCOTT DUFFNER (NORTH LAKE)	6/30/23
STEFANI ROSEBERRY (ESD)	6/30/21	BILL BLACK (PLUSH)	6/30/21
		PETER OSBORNE (ADEL)	6/30/23

APPOINTED BUDGET COMMITTEE MEMBERS SERVE 3-YEAR TERMS

Lake County ESD
Changes Within the General Fund Budget
2020-21

Account	General Fund Program	2020-21 Budget	2021-22 Budget	Difference	Explanation
100 1131	HIGH SCHOOL INSTRUCTION	5,347	3,743	(1,604)	
100 1250	SPECIAL ED INSTRUCTION	108,188	84,435	(23,753)	Moved .25 FTE to function 2142 for Austism (ASD).
100 2115	STUDENT SAFETY	18,311	19,862	1,551	
100 2116	HOME SCHOOL SUPERVISION	3,658	3,533	(125)	
100 2130	HEALTH SERVICES	13,592	13,243	(349)	
100 2142	PSYCH SERVICE	116,760	131,298	14,538	Put school psych back to .8 FTE; added .25 FTE for ASD.
100 2148	CHILD FIND	13,652	13,659	7	
100 2150	SPEECH/AUDIOLOGY	333,108	402,048	68,940	Added .2 FTE, boosted pay, and bought out contract.
100 2190	SPECIAL EDUCATION	65,584	63,790	(1,794)	
100 2210	IMPROVEMENT OF INSTRUCTION	13,902	31,761	17,859	Added tuition assistance based on current need.
100 2211	INSTRUCTIONAL SUPPORT	140,836	141,502	666	
100 2220	EDUCATIONAL MEDIA SERVICE	5,882	5,882	-	
100 2310	BOARD OF ED SERVICES	37,760	38,765	1,005	
100 2320	EXEC. ADMIN SERVICES	79,090	77,701	(1,389)	
100 2329	EXEC. ADMIN DISTRICTS	20,955	20,107	(848)	
100 2520	FISCAL SERVICES	48,035	49,596	1,561	
100 2529	FISCAL SERVICE-DISTRICTS	67,509	78,473	10,964	Audit cost increased \$9,900.
100 2540	PLANT MAINT/OPERATION	28,030	32,595	4,565	Small increases were made to multiple items.
100 2570	INTERNAL SERVICES	30,343	35,925	5,582	Move some of admin asst FTE from Print Shop.
100 2649	STAFF SERVICES (POP REVENUE)	300	300	-	
100 2660	TECHNOLOGY SERVICES	27,645	28,740	1,095	
100 2669	TECHNOLOGY SERVICES-SCHOOLS	41,172	33,044	(8,128)	Internet costs & software decreased.
100 5200	INTERFUND TRANSFERS	10,000	10,000	-	
100 5300	APPORT OF FUNDS BY ESD	373,560	369,585	(3,975)	
100 6000	CONTINGENCIES	338,800	321,818	(16,982)	
Total Expenses		1,942,019	2,011,405	69,386	

GENERAL FUND

1111 - ELEMENTARY PROGRAMS

This function provided for part of the Ethos music program, which has been discontinued.

1131 - HIGH SCHOOL INSTRUCTION

This function provides for online foreign language instructional programs for North Lake and Paisley School Districts. Part-time proctors are also provided; however, those expenses are shown under 5300 - Apportionment of Funds.

1250 - ITINERANT SPECIAL EDUCATION TEACHER

This function funds a .75 FTE itinerant special education teacher that provides direct service to the Paisley, Plush, and Adel districts. This employee also has .25 FTE budgeted under 2142 – Psychological Services to provide Autism consultation as needed countywide. Another 1.0 FTE special education teacher is budgeted for Lake County SD #7 under 5300 – Apportionment of Funds.

2115 - STUDENT SAFETY

The .2 FTE Threat Assessment Coordinator is budgeted under this function. This employee provides consultation and training for all five districts and is also a member of the threat assessment team that consults when a threat to student safety occurs.

		2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	DESCRIPTION	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
100 GENERAL FUND									
REVENUE									
REVENUE									
1111	CURRENT YEAR TAXES	(567,886)	(578,525)	-	(591,000)	-	(660,000)	(660,000)	(660,000)
1112	PRIOR YEAR TAXES	(24,222)	(24,015)	-	(25,000)	-	(31,000)	(31,000)	(31,000)
1113	TAXES-SALE FOR BACK TAXES	(5,276)	(6,207)	-	(7,000)	-	(10,000)	(10,000)	(10,000)
1114	TAX OFFSETS	(6,679)	(150)	-	(7,000)	-	(7,000)	(7,000)	(7,000)
1190	INTEREST & PENALTIES ON TAXES	(6,582)	(6,034)	-	(5,000)	-	(5,000)	(5,000)	(5,000)
1510	INTEREST ON INVESTMENTS	(12,088)	(11,063)	-	(14,000)	-	(6,600)	(6,600)	(6,600)
1750	SUNSHINE REVENUE	(110)	(220)	-	(300)	-	(300)	(300)	(300)
1910	RENT ON MODULAR	-	-	-	(8,000)	-	(9,600)	(9,600)	(9,600)
1911	RENT-PROGRAM COSTS	(59,997)	(61,778)	-	(62,848)	-	(68,830)	(68,830)	(68,830)
1980	FEES CHARGED TO GRANTS	(6,298)	(10,321)	-	(9,619)	-	(21,354)	(21,354)	(21,354)
1990	MISCELLANEOUS	(3,215)	(3,987)	-	(30,000)	-	(30,000)	(30,000)	(30,000)
1991	MISC E-RATE	(543)	(6,326)	-	-	-	-	-	-
1992	MISC REVENUE OMAP	(10,516)	-	-	-	-	-	-	-
3101	STATE SCHOOL FUND	(691,552)	(833,025)	-	(838,452)	-	(749,858)	(749,858)	(749,858)
3299	OTHER RESTRICTED GRANTS-IN-AID	(691)	-	-	(5,000)	-	(11,500)	(11,500)	(11,500)
4700	FEDERAL FUNDS THRU INTERMEDIA'	(1,229)	-	-	-	-	-	-	-
4802	US FISH & WILDLIFE	(1,076)	(1,067)	-	-	-	-	-	-
5400	BEGINNING BALANCE	(377,418)	(336,462)	-	(338,800)	-	(400,363)	(400,363)	(400,363)
REVENUE Total		(1,775,379)	(1,879,179)	-	(1,942,019)	-	(2,011,405)	(2,011,405)	(2,011,405)
REVENUE Total		(1,775,379)	(1,879,179)	-	(1,942,019)	-	(2,011,405)	(2,011,405)	(2,011,405)
EXPENDITURE									
1111 ELEMENTARY PROGRAMS									
311	INSTRUCTION SERVICES	6,300	-	-	-	-	-	-	-
324	TIF/FACILITIES	541	437	-	-	-	-	-	-
ELEMENTARY PROGRAMS Total		6,841	437	-	-	-	-	-	-
1131 HIGH SCHOOL INSTRUCTION									
311	INSTRUCTION SERVICES	2,700	-	-	-	-	-	-	-
324	TIF/FACILITIES	465	534	-	347	-	243	243	243
470	COMPUTER SOFTWARE	3,990	3,100	-	5,000	-	3,500	3,500	3,500
HIGH SCHOOL INSTRUCTION Total		7,155	3,634	-	5,347	-	3,743	3,743	3,743
1250 SPEC ED INSTRUCTION									
111	LICENSED SALARY	44,342	47,906	1.00	53,217	0.75	42,436	42,436	42,436
121	SUBSTITUTE-LICENSED	-	11,501	-	500	-	-	-	-
212	PERS PICK-UP	2,661	2,874	-	3,193	-	2,547	2,547	2,547
216	PERS TIER 3	9,698	12,733	-	14,145	-	10,066	10,066	10,066
220	FICA/MEDICARE	3,336	4,223	-	4,071	-	3,246	3,246	3,246
231	WORKERS'COMP INS.	204	193	-	532	-	188	188	188
232	UNEMPLOYMENT	44	55	-	59	-	45	45	45
233	PFMLI	-	-	-	-	-	112	112	112
240	INSURANCE-MED/DENT	17,288	17,565	-	16,800	-	13,050	13,050	13,050
312	INSTRUCTION IMPROVE-INSERVICE	225	272	-	650	-	650	650	650
315	PROF DEVELOP AUTISM	-	-	-	500	-	-	-	-
324	TIF/FACILITIES	5,635	7,453	-	7,021	-	7,095	7,095	7,095
341	TRAVEL-IN DIST.	2,918	2,078	-	3,000	-	3,000	3,000	3,000
348	TRAVEL-PROF DEV	466	742	-	1,000	-	1,000	1,000	1,000
410	SUPPLIES	45	14	-	500	-	500	500	500
412	SUPPLIES-AUTISM	-	-	-	2,500	-	-	-	-
460	DURABLE SUPPLIES	431	-	-	500	-	500	500	500
SPEC ED INSTRUCTION Total		87,293	107,609	1.00	108,188	0.75	84,435	84,435	84,435
2115 STUDENT SAFETY									
112	CLASSIFIED SALARY	9,034	8,645	0.20	10,135	0.20	12,000	12,000	12,000
212	PERS PICK-UP	542	519	-	608	-	720	720	720
216	PERS TIER 3	1,976	2,298	-	2,694	-	2,847	2,847	2,847
220	FICA/MEDICARE	691	661	-	775	-	918	918	918
231	WORKERS'COMP INS.	42	28	-	101	-	40	40	40
232	UNEMPLOYMENT	9	9	-	10	-	13	13	13
233	PFMLI	-	-	-	-	-	35	35	35
312	INSTRUCTION IMPROVE-INSERVICE	2,582	-	-	-	-	-	-	-
324	TIF/FACILITIES	1,081	1,123	-	1,188	-	1,289	1,289	1,289
341	TRAVEL-IN DIST.	27	59	-	500	-	500	500	500
348	TRAVEL-PROF DEV	1,014	366	-	1,800	-	1,000	1,000	1,000
410	SUPPLIES	145	-	-	300	-	300	300	300
640	DUES & FEES	-	-	-	200	-	200	200	200
STUDENT SAFETY Total		17,142	13,707	0.20	18,311	0.20	19,862	19,862	19,862

2116 - HOME SCHOOL SUPERVISION

This program provides for the registration and monitoring of home schooled students throughout the county. All five school districts are served as needed. In addition, home school achievement testing is offered annually. ESD sponsored testing takes place once a year at two locations (Lakeview & North Lake) at no cost to the families.

2130 - HEALTH SERVICES

The contract with Lake Health District for nursing services is budgeted here. Lake District Hospital provides .2 FTE of a nurse countywide to provide services to the districts.

2142 - PSYCHOLOGICAL COUNSELING SERVICES

This program provides funding for a .8 FTE school psychologist. This ESD employee provides triennial psycho-educational testing for identified students on an individualized education plan, evaluations to assess the needs and abilities of students who are suspected of having a disability, and other testing as requested. This employee also provides counseling to students in Plush and Adel as needed. Effective 2021-22, the .25 FTE Autism Consultant is also budgeted under this function code.

2148 - CHILD FIND

This function provides funding for .10 FTE of a certified employee to perform activities that identify and refer children with special needs. These activities include radio, cable TV, and newspaper ads.

2150 - SPEECH & LANGUAGE SERVICES/AUTISM

This program provides funding for all speech and language services. This includes 2.1 FTE Speech and Language Pathologists (SLP) and 2.0 FTE Speech and Language Pathology Assistants (SLPA). These employees provide speech therapy services to identified students on individualized education plans.

		2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	DESCRIPTION	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
2116	HOME SCHOOL SUPERVISION								
	111 LICENSED SALARY	522	-	-	800	-	800	800	800
	112 CLASSIFIED SALARY	1,026	1,133	0.04	1,167	0.03	1,245	1,245	1,245
	211 PERS-EMPLOYER	159	-	-	257	-	134	134	134
	212 PERS PICK-UP	63	67	-	118	-	105	105	105
	216 PERS TIER 3	102	293	-	311	-	295	295	295
	220 FICA/MEDICARE	119	63	-	151	-	133	133	133
	231 WORKERS'COMP INS.	8	3	-	20	-	18	18	18
	232 UNEMPLOYMENT	2	1	-	2	-	2	2	2
	233 PFMLI	-	-	-	-	-	10	10	10
	240 INSURANCE-MED/DENT	255	283	-	325	-	292	292	292
	311 INSTRUCTION SERVICES	42	-	-	-	-	-	-	-
	324 TIF/FACILITIES	138	152	-	237	-	229	229	229
	341 TRAVEL-IN DIST.	-	-	-	170	-	170	170	170
	410 SUPPLIES	-	-	-	100	-	100	100	100
	HOME SCHOOL SUPERVISION Total	2,435	1,994	0.04	3,658	0.03	3,533	3,533	3,533
2130	HEALTH SERVICES								
	319 OTHER INSTRUCT PROF TECH	-	12,876	-	12,710	-	12,384	12,384	12,384
	324 TIF/FACILITIES	-	-	-	882	-	859	859	859
	HEALTH SERVICES Total	-	12,876	-	13,592	-	13,243	13,243	13,243
2142	PSYCH SERVICE								
	111 LICENSED SALARY	51,464	56,000	0.90	64,890	1.05	73,556	73,556	73,556
	212 PERS PICK-UP	4,177	3,360	-	3,894	-	4,414	4,414	4,414
	216 PERS TIER 3	12,715	15,697	-	17,250	-	17,448	17,448	17,448
	220 FICA/MEDICARE	3,723	3,994	-	4,964	-	5,627	5,627	5,627
	231 WORKERS'COMP INS.	230	176	-	250	-	312	312	312
	232 UNEMPLOYMENT	49	52	-	65	-	75	75	75
	233 PFMLI	-	-	-	-	-	191	191	191
	240 INSURANCE-MED/DENT	14,076	14,052	-	15,120	-	18,270	18,270	18,270
	315 PROF DEVELOP AUTISM	-	-	-	-	-	500	500	500
	318 PROF DEVELOPMENT	-	548	-	450	-	500	500	500
	324 TIF/FACILITIES	5,929	6,515	-	7,577	-	6,905	6,905	6,905
	341 TRAVEL-IN DIST.	323	99	-	500	-	1,000	1,000	1,000
	348 TRAVEL-PROF DEV	-	697	-	800	-	1,000	1,000	1,000
	410 SUPPLIES	663	1,019	-	500	-	500	500	500
	412 SUPPLIES-AUTISM	-	-	-	-	-	500	500	500
	460 DURABLE SUPPLIES	368	1,467	-	500	-	500	500	500
	PSYCH SERVICE Total	93,717	103,676	0.90	116,760	1.05	131,298	131,298	131,298
2148	CHILD FIND								
	111 LICENSED SALARY	6,433	7,000	0.10	7,210	0.10	7,426	7,426	7,426
	211 PERS-EMPLOYER	1,750	2,242	-	2,310	-	1,992	1,992	1,992
	212 PERS PICK-UP	386	420	-	433	-	446	446	446
	220 FICA/MEDICARE	486	528	-	552	-	568	568	568
	231 WORKERS'COMP INS.	29	22	-	73	-	73	73	73
	232 UNEMPLOYMENT	6	7	-	8	-	8	8	8
	233 PFMLI	-	-	-	-	-	20	20	20
	240 INSURANCE-MED/DENT	808	1,702	-	1,680	-	1,740	1,740	1,740
	324 TIF/FACILITIES	779	857	-	886	-	886	886	886
	341 TRAVEL-IN DIST.	77	-	-	190	-	190	190	190
	344 PUBLIC ANNOUNCEMENT	311	211	-	310	-	310	310	310
	CHILD FIND Total	11,130	12,989	0.10	13,652	0.10	13,659	13,659	13,659
2150	SPEECH/AUDIOLOGY								
	111 LICENSED SALARY	23,255	49,666	0.90	52,530	1.10	81,690	81,690	81,690
	112 CLASSIFIED SALARY	36,978	48,076	2.00	49,583	2.03	60,735	60,735	60,735
	211 PERS-EMPLOYER	1,750	2,484	-	2,310	-	2,367	2,367	2,367
	212 PERS PICK-UP	2,817	5,786	-	6,127	-	5,866	5,866	5,866
	216 PERS TIER 3	8,862	23,770	-	25,226	-	21,415	21,415	21,415
	220 FICA/MEDICARE	4,392	7,120	-	7,812	-	10,896	10,896	10,896
	231 WORKERS'COMP INS.	288	324	-	395	-	400	400	400
	232 UNEMPLOYMENT	57	93	-	58	-	150	150	150
	233 PFMLI	-	-	-	-	-	450	450	450
	240 INSURANCE-MED/DENT	39,942	47,171	-	48,720	-	54,158	54,158	54,158
	311 INSTRUCTION SERVICES	167,506	104,988	-	105,080	-	123,080	123,080	123,080
	313 STUDENT SERVICES	13,552	6,454	-	5,000	-	5,000	5,000	5,000
	318 PROF DEVELOPMENT	-	1,995	-	1,000	-	2,000	2,000	2,000
	322 REPAIRS & MAINT	398	406	-	400	-	400	400	400
	324 TIF/FACILITIES	23,258	21,392	-	21,617	-	26,091	26,091	26,091
	341 TRAVEL-IN DIST.	2,169	2,970	-	4,000	-	4,000	4,000	4,000
	348 TRAVEL-PROF DEV	-	1,586	-	1,500	-	1,600	1,600	1,600

2190 - SPECIAL EDUCATION ADMINISTRATION

This function funds .2 FTE Special Education Administrative/Executive support for the ESD's special education programs as well as the special education director's responsibility for Paisley, Plush and Adel School Districts. In addition, consultation services are available as requested to Lake County SD #7 and North Lake School Dist. #14. Also funded under this function is a .20 FTE program assistant who maintains the database of special education students for four of the five school districts. With the exception of North Lake School District, the program assistant is the keeper of the special education records.

2210 - IMPROVEMENT OF INSTRUCTION

This function provides funding for tuition for employees' required certification as approved by Board action.

2211 - SCHOOL IMPROVEMENT

This service area is responsible for curriculum and instructional support for all five school districts. This includes, but is not limited to support for state assessment training and assistance, Common Core State Standards (CCSS) implementation, teacher mentoring, and writing instruction and assessment support.

2220 - LIBRARY MEDIA SPECIALIST

This service provides assistance to districts in meeting Division 22 Standards along with a needs assessment and assistance in establishing program goals for the districts' media centers.

2310 - BOARD OF EDUCATION

This function provides funds for the Board of Directors to attend conferences, funds election notices, budget meeting notices, etc.

2320 - EXECUTIVE ADMINISTRATION

This function provides funding for the Superintendent's office to assist the Board in meeting ESD goals, organize and coordinate contracts, arrange meetings, support ODE and OAESD, and fulfill other ESD leadership and supervisory responsibilities.

		2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	DESCRIPTION	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
2150	410 SUPPLIES	227	313	-	500	-	500	500	500
	412 SUPPLIES-AUTISM	-	3,124	-	-	-	-	-	-
	460 DURABLE SUPPLIES	102	437	-	500	-	500	500	500
	640 DUES & FEES	253	646	-	750	-	750	750	750
	SPEECH/AUDIOLOGY Total	325,808	328,802	2.90	333,108	3.13	402,048	402,048	402,048
2190	SPECIAL EDUCATION								
	111 LICENSED SALARY	21,675	22,109	0.20	22,772	0.20	23,455	23,455	23,455
	112 CLASSIFIED SALARY	10,217	10,523	0.20	10,840	0.20	11,164	11,164	11,164
	211 PERS-EMPLOYER	5,896	9,020	-	10,766	-	9,288	9,288	9,288
	212 PERS PICK-UP	1,300	1,326	-	1,367	-	-	-	-
	220 FICA/MEDICARE	2,301	2,284	-	2,572	-	2,648	2,648	2,648
	231 WORKERS'COMP INS.	143	104	-	337	-	150	150	150
	232 UNEMPLOYMENT	30	30	-	34	-	35	35	35
	233 PFMLI	-	-	-	-	-	90	90	90
	240 INSURANCE-MED/DENT	5,156	4,675	-	5,040	-	5,220	5,220	5,220
	318 PROF DEVELOPMENT	-	500	-	750	-	750	750	750
	324 TIF/FACILITIES	3,689	3,848	-	4,256	-	4,140	4,140	4,140
	341 TRAVEL-IN DIST.	202	21	-	200	-	200	200	200
	348 TRAVEL-PROF DEV	386	1,000	-	1,000	-	1,000	1,000	1,000
	410 SUPPLIES	100	41	-	400	-	400	400	400
	470 COMPUTER SOFTWARE	4,763	4,394	-	5,000	-	5,000	5,000	5,000
	640 DUES & FEES	-	100	-	250	-	250	250	250
	SPECIAL EDUCATION Total	55,858	59,974	0.40	65,584	0.40	63,790	63,790	63,790
2210	IMPROVEMENT OF INSTRUCTION SERVICE								
	319 OTHER INSTRUCT PROF TECH	15,433	5,774	-	13,000	-	29,700	29,700	29,700
	324 TIF/FACILITIES	1,275	1,275	-	902	-	2,061	2,061	2,061
	IMPROVEMENT OF INSTRUCTION SERVICE Total	16,708	7,049	-	13,902	-	31,761	31,761	31,761
2211	INSTRUCTIONAL SUPPORT								
	111 LICENSED SALARY	62,890	68,508	1.00	71,800	1.00	75,227	75,227	75,227
	211 PERS-EMPLOYER	18,568	23,852	-	22,998	-	22,050	22,050	22,050
	212 PERS PICK-UP	4,096	4,468	-	4,308	-	3,527	3,527	3,527
	220 FICA/MEDICARE	4,664	5,042	-	5,493	-	5,755	5,755	5,755
	231 WORKERS'COMP INS.	285	218	-	718	-	250	250	250
	232 UNEMPLOYMENT	61	66	-	72	-	75	75	75
	233 PFMLI	-	-	-	-	-	195	195	195
	240 INSURANCE-MED/DENT	10,700	11,121	-	11,507	-	10,440	10,440	10,440
	312 INSTRUCTION IMPROVE-INSERVICE	19,786	6,281	-	10,000	-	10,000	10,000	10,000
	318 PROF DEVELOPMENT	112	-	-	750	-	750	750	750
	324 TIF/FACILITIES	8,220	8,922	-	9,140	-	9,183	9,183	9,183
	341 TRAVEL-IN DIST.	868	619	-	1,000	-	1,000	1,000	1,000
	348 TRAVEL-PROF DEV	870	-	-	1,000	-	1,000	1,000	1,000
	410 SUPPLIES	112	306	-	500	-	500	500	500
	470 COMPUTER SOFTWARE	1,208	1,296	-	1,550	-	1,550	1,550	1,550
	INSTRUCTIONAL SUPPORT Total	132,441	130,700	1.00	140,836	1.00	141,502	141,502	141,502
2220	EDUCATIONAL MEDIA SERVICE								
	319 OTHER INSTRUCT PROF TECH	5,500	5,500	-	5,500	-	5,500	5,500	5,500
	324 TIF/FACILITIES	382	382	-	382	-	382	382	382
	EDUCATIONAL MEDIA SERVICE Total	5,882	5,882	-	5,882	-	5,882	5,882	5,882
2310	BOARD OF ED SERVICES								
	341 TRAVEL-IN DIST.	1,959	1,495	-	2,500	-	2,500	2,500	2,500
	348 TRAVEL-PROF DEV	668	1,027	-	1,200	-	1,200	1,200	1,200
	353 POSTAGE	500	730	-	800	-	800	800	800
	354 PUBLIC ANNOUNCEMENT	1,521	1,239	-	1,500	-	1,500	1,500	1,500
	381 AUDIT SERVICE	8,087	15,200	-	15,960	-	17,170	17,170	17,170
	382 LEGAL SERVICES	-	-	-	500	-	500	500	500
	388 ELECTION SERVICES	1,325	-	-	1,200	-	200	200	200
	389 OTHER NON-INST PROF TECH	350	-	-	500	-	500	500	500
	410 SUPPLIES	995	660	-	700	-	700	700	700
	640 DUES & FEES	4,719	6,789	-	7,600	-	7,600	7,600	7,600
	651 LIABILITY INSURANCE	4,579	4,609	-	5,300	-	6,095	6,095	6,095
	BOARD OF ED SERVICES Total	24,703	31,749	-	37,760	-	38,765	38,765	38,765
2320	EXEC. ADMIN SERVICES								
	112 CLASSIFIED SALARY	9,380	10,354	0.32	10,665	0.30	11,130	11,130	11,130
	113 ADMINISTRATOR	32,513	33,163	0.30	34,158	0.30	35,182	35,182	35,182
	211 PERS-EMPLOYER	8,843	10,622	-	10,941	-	9,439	9,439	9,439
	212 PERS PICK-UP	2,206	2,593	-	2,690	-	826	826	826

2329 - EXECUTIVE ADMINISTRATION – SCHOOL DISTRICTS

With these funds the superintendent performs coordination of resolution services, grant writing as requested, presentation of current information to district administration and consultation on all types of educational topics. Administrative services are also provided to the Plush and Adel School Districts including attendance at the districts' board meetings, assistance with school improvement planning, grants and resolution programs, providing information regarding pertinent school law and/or changes, and providing consultation on all types of educational information.

2520 - FISCAL SERVICES

This function supports the ESD's business manager and accounting assistant in their related job duties that keep the ESD financially stable and in compliance including payroll, accounts payable, accounts receivable and financial statements.

2529 - FISCAL SERVICES – SCHOOL DISTRICTS

This function provides business support to all districts including E-rate filing, grant management, and fiscal consultation.

2540 - PLANT MAINTENANCE & OPERATION

This function is responsible for the upkeep of the ESD building and lot, including custodial, repairs and maintenance, utilities and insurance. Our building is in compliance with the Americans with Disabilities Act.

			2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
DESCRIPTION			ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
2320	216	PERS TIER 3	931	2,674	-	2,835	-	3,260	3,260	3,260
	220	FICA/MEDICARE	3,009	2,815	-	3,429	-	3,543	3,543	3,543
	231	WORKERS'COMP INS.	189	122	-	449	-	175	175	175
	232	UNEMPLOYMENT	39	37	-	45	-	46	46	46
	233	PFMLI	-	-	-	-	-	120	120	120
	240	INSURANCE-MED/DENT	6,910	7,174	-	7,728	-	7,830	7,830	7,830
	318	PROF DEVELOPMENT	1,003	859	-	1,000	-	1,000	1,000	1,000
	341	TRAVEL-IN DIST.	302	53	-	300	-	300	300	300
	342	TRAVEL-OUT OF DIST.	3,912	2,642	-	3,300	-	3,300	3,300	3,300
	410	SUPPLIES	101	-	-	200	-	200	200	200
	640	DUES & FEES	635	595	-	1,000	-	1,000	1,000	1,000
	650	INSURANCE	350	350	-	350	-	350	350	350
EXEC. ADMIN SERVICES Total			70,325	74,053	0.62	79,090	0.60	77,701	77,701	77,701
2329	EXEC. ADMIN DISTRICTS									
	111	LICENSED SALARY	10,838	11,054	0.10	11,386	0.10	11,727	11,727	11,727
	211	PERS-EMPLOYER	2,948	3,541	-	3,647	-	3,146	3,146	3,146
	212	PERS PICK-UP	650	663	-	684	-	-	-	-
	220	FICA/MEDICARE	764	746	-	872	-	897	897	897
	231	WORKERS'COMP INS.	47	34	-	114	-	50	50	50
	232	UNEMPLOYMENT	10	10	-	12	-	12	12	12
	233	PFMLI	-	-	-	-	-	30	30	30
	240	INSURANCE-MED/DENT	1,719	1,530	-	1,680	-	1,740	1,740	1,740
	324	TIF/FACILITIES	1,308	1,324	-	1,360	-	1,305	1,305	1,305
	341	TRAVEL-IN DIST.	918	468	-	800	-	800	800	800
	342	TRAVEL-OUT OF DIST.	109	-	-	400	-	400	400	400
EXEC. ADMIN DISTRICTS Total			19,311	19,371	0.10	20,955	0.10	20,107	20,107	20,107
2520	FISCAL SERVICES									
	112	CLASSIFIED SALARY	20,925	20,785	0.51	29,440	0.51	30,322	30,322	30,322
	211	PERS-EMPLOYER	-	1,938	-	3,472	-	3,395	3,395	3,395
	212	PERS PICK-UP	745	712	-	1,116	-	1,417	1,417	1,417
	216	PERS TIER 3	2,717	3,166	-	4,945	-	5,244	5,244	5,244
	220	FICA/MEDICARE	1,588	1,572	-	2,253	-	2,320	2,320	2,320
	231	WORKERS'COMP INS.	95	63	-	295	-	150	150	150
	232	UNEMPLOYMENT	20	20	-	30	-	31	31	31
	233	PFMLI	-	-	-	-	-	80	80	80
	240	INSURANCE-MED/DENT	3,581	3,317	-	4,284	-	4,437	4,437	4,437
	318	PROF DEVELOPMENT	-	575	-	500	-	500	500	500
	348	TRAVEL-PROF DEV	342	784	-	600	-	735	735	735
	410	SUPPLIES	190	79	-	200	-	215	215	215
	640	DUES & FEES	332	220	-	400	-	250	250	250
	650	INSURANCE	500	500	-	500	-	500	500	500
FISCAL SERVICES Total			31,035	33,732	0.51	48,035	0.51	49,596	49,596	49,596
2529	FISCAL SERVICE-DISTRICTS									
	112	CLASSIFIED SALARY	9,488	9,773	0.10	6,000	0.10	6,180	6,180	6,180
	212	PERS PICK-UP	660	679	-	360	-	423	423	423
	216	PERS TIER 3	2,407	3,006	-	1,595	-	1,672	1,672	1,672
	220	FICA/MEDICARE	721	743	-	459	-	473	473	473
	231	WORKERS'COMP INS.	45	32	-	60	-	40	40	40
	232	UNEMPLOYMENT	9	10	-	6	-	6	6	6
	233	PFMLI	-	-	-	-	-	16	16	16
	240	INSURANCE-MED/DENT	1,651	1,695	-	840	-	870	870	870
	324	TIF/FACILITIES	4,262	4,599	-	4,381	-	5,093	5,093	5,093
	341	TRAVEL-IN DIST.	27	-	-	100	-	100	100	100
	381	AUDIT SERVICE	32,700	51,150	-	53,708	-	63,600	63,600	63,600
	390	OTHER PROF	4,500	-	-	-	-	-	-	-
FISCAL SERVICE-DISTRICTS Total			56,471	71,686	0.10	67,509	0.10	78,473	78,473	78,473
2540	PLANT MAINT/OPERATION									
	112	CLASSIFIED SALARY	7,557	3,315	-	5,000	0.15	6,000	6,000	6,000
	212	PERS PICK-UP	274	192	-	-	-	-	-	-
	216	PERS TIER 3	997	851	-	-	-	-	-	-
	220	FICA/MEDICARE	559	254	-	383	-	459	459	459
	231	WORKERS'COMP INS.	127	68	-	50	-	80	80	80
	232	UNEMPLOYMENT	7	3	-	5	-	6	6	6
	233	PFMLI	-	-	-	-	-	15	15	15
	322	REPAIRS & MAINT	305	2,611	-	1,500	-	1,500	1,500	1,500
	323	ASBESTOS INSPECTION	306	-	-	600	-	600	600	600
	324	TIF/FACILITIES	-	-	-	8,000	-	9,600	9,600	9,600
	325	ELECTRICITY	3,719	3,069	-	4,500	-	4,500	4,500	4,500

2570 - INTERNAL SERVICES

This function provides the funds necessary for the operation of the general administration of the main office. This includes the ESD administrative assistant (.47 FTE), supplies, and postage.

2649 - STAFF SUNSHINE FUND

Monies generated from employee donations are used to provide flowers, gifts, and cards for staff members.

2660 - TECHNOLOGY SERVICES

This function exists to provide technology support for the ESD's computer network, including maintenance and replacement.

2669 - TECHNOLOGY SERVICES - SCHOOL DISTRICTS

This function provides internet connectivity through Hunter Communications and LS Networks.

5200 - INTER-FUND TRANSFERS

This service allows the district to transfer dollars between funds. The Construction Fund 420 was created to address the need to plan ahead for expensive projects and this transfer will build that fund.

5300 - APPORTIONMENT OF FUNDS

This fund allows the ESD to pay for services to districts via flow through dollars. These funds include:

- \$212,185 (School counselors)
- \$ 98,200 (LCSD7 spec ed teacher)
- \$ 42,200 (LCSD7 technology)
- \$ 17,000 (Foreign language classroom proctors)

6000 - CONTINGENCIES

This is a reserve fund that may be used for unforeseen emergencies.

		2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	DESCRIPTION	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
2540	326 FUEL	2,067	2,478	-	2,500	-	3,500	3,500	3,500
	327 WATER & SEWAGE	585	541	-	800	-	800	800	800
	328 GARBAGE	611	728	-	750	-	750	750	750
	329 OTHER PROPERTY SERVICE	732	606	-	500	-	500	500	500
	410 SUPPLIES	1,824	906	-	1,350	-	1,350	1,350	1,350
	460 DURABLE SUPPLIES	385	919	-	-	-	500	500	500
	653 PROPERTY INSURANCE	1,743	1,819	-	2,092	-	2,435	2,435	2,435
	PLANT MAINT/OPERATION Total	21,797	18,360	-	28,030	0.15	32,595	32,595	32,595
2570	INTERNAL SERVICES								
	112 CLASSIFIED SALARY	16,456	13,526	0.40	14,897	0.47	18,243	18,243	18,243
	211 PERS-EMPLOYER	454	1,253	-	1,302	-	750	750	750
	212 PERS PICK-UP	965	613	-	650	-	971	971	971
	216 PERS TIER 3	1,237	2,716	-	2,880	-	3,831	3,831	3,831
	220 FICA/MEDICARE	1,256	812	-	1,140	-	1,395	1,395	1,395
	231 WORKERS'COMP INS.	80	36	-	149	-	75	75	75
	232 UNEMPLOYMENT	16	11	-	15	-	18	18	18
	233 PFMLI	-	-	-	-	-	46	46	46
	240 INSURANCE-MED/DENT	2,798	3,028	-	3,360	-	4,146	4,146	4,146
	318 PROF DEVELOPMENT	-	-	-	250	-	500	500	500
	348 TRAVEL-PROF DEV	-	420	-	500	-	750	750	750
	351 TELEPHONE	2,783	-	-	-	-	-	-	-
	353 POSTAGE	935	969	-	1,500	-	1,500	1,500	1,500
	410 SUPPLIES	704	950	-	1,500	-	1,500	1,500	1,500
	411 SUPPLIES-OTHER	1,593	1,181	-	1,500	-	1,500	1,500	1,500
	460 DURABLE SUPPLIES	312	181	-	700	-	700	700	700
	INTERNAL SERVICES Total	29,588	25,696	0.40	30,343	0.47	35,925	35,925	35,925
2649	STAFF SERVICES (POP REVENUE)								
	410 SUPPLIES	434	431	-	300	-	300	300	300
	STAFF SERVICES (POP REVENUE) Total	434	431	-	300	-	300	300	300
2660	TECHNOLOGY SERVICES								
	322 REPAIRS & MAINT	6,582	6,651	-	8,000	-	8,500	8,500	8,500
	351 TELEPHONE	-	3,322	-	3,500	-	3,500	3,500	3,500
	359 OTHER COMM SRVCE-INTERNET	-	1,236	-	2,470	-	2,470	2,470	2,470
	386 ACCOUNTING SYSTEM	7,858	8,172	-	8,375	-	8,970	8,970	8,970
	470 COMPUTER SOFTWARE	754	1,690	-	1,000	-	1,000	1,000	1,000
	480 COMPUTER HARDWARE	2,001	2,976	-	4,000	-	4,000	4,000	4,000
	640 DUES & FEES	150	300	-	300	-	300	300	300
	TECHNOLOGY SERVICES Total	17,345	24,347	-	27,645	-	28,740	28,740	28,740
2669	TECHNOLOGY SERVICES-SCHOOLS								
	324 TIF/FACILITIES	2,110	2,040	-	2,672	-	2,144	2,144	2,144
	359 OTHER COMM SRVCE-INTERNET	29,842	26,957	-	35,000	-	30,000	30,000	30,000
	391 OTHER PROF TECH	765	765	-	900	-	900	900	900
	470 COMPUTER SOFTWARE	150	2,562	-	2,600	-	-	-	-
	480 COMPUTER HARDWARE	-	9,174	-	-	-	-	-	-
	TECHNOLOGY SERVICES-SCHOOLS Total	32,867	41,498	-	41,172	-	33,044	33,044	33,044
5200	INTERFUND TRANSFERS								
	712 TRANSFER CONSTRUCTION	10,000	10,000	-	10,000	-	10,000	10,000	10,000
	INTERFUND TRANSFERS Total	10,000	10,000	-	10,000	-	10,000	10,000	10,000
5300	APPORT OF FUNDS BY ESD								
	720 TRANSFERS TO SCHOOLS	362,879	387,814	-	373,560	-	369,585	369,585	369,585
	APPORT OF FUNDS BY ESD Total	362,879	387,814	-	373,560	-	369,585	369,585	369,585
6000	CONTINGENCIES								
	810 OPERATING CONTINGENCY	-	-	-	338,800	-	321,818	321,818	321,818
	CONTINGENCIES Total	-	-	-	338,800	-	321,818	321,818	321,818
	EXPENDITURE Total	1,439,162	1,528,066	8.27	1,942,019	8.59	2,011,405	2,011,405	2,011,405
	100 GENERAL FUND Total	(336,217)	(351,113)	8.27	-	8.59	-	-	-

SPECIAL FUNDS

- **ADEL PRINCIPAL**
- **ADEL CLERK**
- **NORTH LAKE FISCAL SERVICES**
- **ESSER FUND**
- **STUDENT SUCCESS ACT**
- **STUDENT MENTORING GRANT**
- **TECHNOLOGY FUND (HISTORICAL)**
- **IDEA ENHANCEMENT (HISTORICAL)**
- **IDEA (HISTORICAL)**
- **SPR&I (HISTORICAL)**
- **EARLY LEARNING GRANTS**
- **EI/ECSE PROGRAM**
- **MCKINNEY HOMELESS GRANT**

237-2410 - ADEL PRINCIPAL

Part-time administrative services are provided to the Adel School District through a contract agreed upon by the Adel School District Board of Directors and the Lake County ESD.

DESCRIPTION		2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
		ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
237 ADEL PRINCIPAL OFFICE									
REVENUE									
REVENUE									
1940	SERVICES TO OTHER LEAS	(8,350)	(8,275)	-	(8,500)	-	(8,500)	(8,500)	(8,500)
REVENUE Total		(8,350)	(8,275)	-	(8,500)	-	(8,500)	(8,500)	(8,500)
REVENUE Total		(8,350)	(8,275)	-	(8,500)	-	(8,500)	(8,500)	(8,500)
EXPENDITURE									
2410	ADEL PRINCIPAL OFFICE								
113	ADMINISTRATOR	5,000	5,000	-	5,000	0.05	5,275	5,275	5,275
211	PERS-EMPLOYER	1,360	1,602	-	1,602	-	1,415	1,415	1,415
212	PERS PICK-UP	300	300	-	301	-	-	-	-
220	FICA/MEDICARE	352	338	-	382	-	404	404	404
231	WORKERS'COMP INS.	21	14	-	50	-	18	18	18
232	UNEMPLOYMENT	5	4	-	5	-	5	5	5
233	PFMLI	-	-	-	-	-	13	13	13
240	INSURANCE-MED/DENT	962	742	-	660	-	870	870	870
340	TRAVEL	350	275	-	500	-	500	500	500
ADEL PRINCIPAL OFFICE Total		8,350	8,275	-	8,500	0.05	8,500	8,500	8,500
EXPENDITURE Total		8,350	8,275	-	8,500	0.05	8,500	8,500	8,500
237 ADEL PRINCIPAL OFFICE Total		(0)	0	-	-	0.05	-	-	-

238-2411/2520 - ADEL CLERK

Part-time fiscal and clerical services are provided to the Adel School District through a contract between the Adel School District Board of Directors and the Lake County ESD.

		2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
DESCRIPTION		ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
238 ADEL CLERK OFFICE									
REVENUE									
REVENUE									
1940	SERVICES TO OTHER LEAS	(12,138)	(19,712)	-	(28,405)	-	(28,691)	(28,691)	(28,691)
REVENUE Total		(12,138)	(19,712)	-	(28,405)	-	(28,691)	(28,691)	(28,691)
REVENUE Total		(12,138)	(19,712)	-	(28,405)	-	(28,691)	(28,691)	(28,691)
EXPENDITURE									
2411 ADEL CLERK OFFICE									
112	CLASSIFIED SALARY	6,120	10,697	-	15,100	0.35	15,500	15,500	15,500
211	PERS-EMPLOYER	-	1,834	-	4,463	-	4,159	4,159	4,159
212	PERS PICK-UP	-	344	-	910	-	930	930	930
220	FICA/MEDICARE	468	799	-	1,085	-	1,185	1,185	1,185
231	WORKERS'COMP INS.	27	47	-	60	-	60	60	60
232	UNEMPLOYMENT	6	10	-	15	-	15	15	15
233	PFMLI	-	-	-	-	-	40	40	40
324	TIF/FACILITIES	925	925	-	925	-	925	925	925
ADEL CLERK OFFICE Total		7,546	14,656	-	22,558	0.35	22,814	22,814	22,814
2520 FISCAL SERVICES									
112	CLASSIFIED SALARY	3,175	3,270	0.07	3,755	0.07	3,870	3,870	3,870
211	PERS-EMPLOYER	-	242	-	434	-	375	375	375
212	PERS PICK-UP	132	136	-	144	-	150	150	150
216	PERS TIER 3	481	601	-	638	-	587	587	587
220	FICA/MEDICARE	241	248	-	288	-	295	295	295
231	WORKERS'COMP INS.	14	15	-	38	-	20	20	20
232	UNEMPLOYMENT	3	3	-	4	-	4	4	4
233	PFMLI	-	-	-	-	-	10	10	10
240	INSURANCE-MED/DENT	545	541	-	546	-	566	566	566
FISCAL SERVICES Total		4,592	5,055	0.07	5,847	0.07	5,877	5,877	5,877
EXPENDITURE Total		12,138	19,712	0.07	28,405	0.42	28,691	28,691	28,691
238 ADEL CLERK OFFICE Total		(0)	0	0.07	-	0.42	-	-	-

239-2520 - NORTH LAKE FISCAL SERVICES

Part-time fiscal services are provided to North Lake School District #14 through a contract between the North Lake School District Board of Directors and the Lake County ESD Board of Directors.

DESCRIPTION		2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
		ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
239 N.LAKE FISCAL SRVCES									
REVENUE									
REVENUE									
1940	SERVICES TO OTHER LEAS	(40,922)	(44,484)	-	(54,260)	-	(54,175)	(54,175)	(54,175)
REVENUE Total		(40,922)	(44,484)	-	(54,260)	-	(54,175)	(54,175)	(54,175)
REVENUE Total		(40,922)	(44,484)	-	(54,260)	-	(54,175)	(54,175)	(54,175)
EXPENDITURE									
2520	FISCAL SERVICES								
112	CLASSIFIED SALARY	25,348	26,876	0.55	33,000	0.55	33,990	33,990	33,990
212	PERS PICK-UP	1,764	1,866	-	1,980	-	2,327	2,327	2,327
216	PERS TIER 3	6,431	8,256	-	8,772	-	9,200	9,200	9,200
220	FICA/MEDICARE	1,927	2,043	-	2,525	-	2,600	2,600	2,600
231	WORKERS'COMP INS.	116	137	-	330	-	149	149	149
232	UNEMPLOYMENT	26	27	-	33	-	34	34	34
233	PFMLI	-	-	-	-	-	90	90	90
240	INSURANCE-MED/DENT	4,411	4,430	-	4,620	-	4,785	4,785	4,785
340	TRAVEL	898	849	-	3,000	-	1,000	1,000	1,000
FISCAL SERVICES Total		40,922	44,484	0.55	54,260	0.55	54,175	54,175	54,175
EXPENDITURE Total		40,922	44,484	0.55	54,260	0.55	54,175	54,175	54,175
239 N.LAKE FISCAL SRVCES Total		0	0	0.55	-	0.55	-	-	-

247-1250/2147 - ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND

In response to the Coronavirus pandemic, the federal government has allocated funds to address needs that have arisen in schools over the past year. The ESD will use these funds to cover an extra .5 FTE special education teacher and a .5 FTE behavior specialist.

		2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
DESCRIPTION		ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
247 ESSER FUND									
REVENUE									
REVENUE									
4500	RESTRICTED FED THRU STATE	-	-	-	(45,000)	-	(115,276)	(115,276)	(115,276)
REVENUE Total		-	-	-	(45,000)	-	(115,276)	(115,276)	(115,276)
REVENUE Total		-	-	-	(45,000)	-	(115,276)	(115,276)	(115,276)
EXPENDITURE									
1250	SPEC ED INSTRUCTION								
111	LICENSED SALARY	-	-	-	-	0.50	30,000	30,000	30,000
212	PERS PICK-UP	-	-	-	-	-	1,800	1,800	1,800
216	PERS TIER 3	-	-	-	-	-	7,116	7,116	7,116
220	FICA/MEDICARE	-	-	-	-	-	2,295	2,295	2,295
231	WORKERS'COMP INS.	-	-	-	-	-	150	150	150
232	UNEMPLOYMENT	-	-	-	-	-	30	30	30
233	PFMLI	-	-	-	-	-	80	80	80
240	INSURANCE-MED/DENT	-	-	-	-	-	8,700	8,700	8,700
312	INSTRUCTION IMPROVE-INSERVICE	-	-	-	-	-	500	500	500
341	TRAVEL-IN DIST.	-	-	-	-	-	1,000	1,000	1,000
348	TRAVEL-PROF DEV	-	-	-	-	-	1,000	1,000	1,000
410	SUPPLIES	-	-	-	-	-	500	500	500
SPEC ED INSTRUCTION Total		-	-	-	-	0.50	53,171	53,171	53,171
2130	HEALTH SERVICES								
460	DURABLE SUPPLIES	-	-	-	3,000	-	-	-	-
HEALTH SERVICES Total		-	-	-	3,000	-	-	-	-
2147	BEHAVIOR SPECIALIST								
111	LICENSED SALARY	-	-	1.00	15,000	0.50	34,885	34,885	34,885
211	PERS-EMPLOYER	-	-	-	4,025	-	10,527	10,527	10,527
212	PERS PICK-UP	-	-	-	900	-	-	-	-
220	FICA/MEDICARE	-	-	-	1,147	-	2,670	2,670	2,670
231	WORKERS'COMP INS.	-	-	-	150	-	150	150	150
233	PFMLI	-	-	-	-	-	133	133	133
240	INSURANCE-MED/DENT	-	-	-	5,778	-	4,750	4,750	4,750
318	PROF DEVELOPMENT	-	-	-	-	-	500	500	500
340	TRAVEL	-	-	-	-	-	1,000	1,000	1,000
348	TRAVEL-PROF DEV	-	-	-	-	-	1,000	1,000	1,000
410	SUPPLIES	-	-	-	-	-	1,000	1,000	1,000
690	GRANT INDIRECT FEE	-	-	-	-	-	5,490	5,490	5,490
BEHAVIOR SPECIALIST Total		-	-	1.00	27,000	0.50	62,105	62,105	62,105
2220	EDUCATIONAL MEDIA SERVICE								
480	COMPUTER HARDWARE	-	-	-	15,000	-	-	-	-
EDUCATIONAL MEDIA SERVICE Total		-	-	-	15,000	-	-	-	-
EXPENDITURE Total		-	-	1.00	45,000	1.00	115,276	115,276	115,276
247 ESSER FUND Total		-	-	1.00	-	1.00	-	-	-

251-2147/2620 - STUDENT SUCCESS ACT

The Oregon Department of Education has mandated that every ESD will hire at least a .25 FTE liaison to assist school districts in navigating the requirements of the Student Investment Account funds. Funding has been provided to cover the cost of the employee and their travel and supplies. It is likely the State will allocate more money to this fund in the upcoming year. If so, those funds will be used to add .25 FTE to the liaison position, and to cover 1.0 FTE behavior specialist.

DESCRIPTION	2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
251 STUDENT SUCCESS ACT								
REVENUE								
REVENUE								
3299 OTHER RESTRICTED GRANTS-IN-AID	-	(11,531)	-	(63,620)	-	(149,831)	(149,831)	(149,831)
REVENUE Total	-	(11,531)	-	(63,620)	-	(149,831)	(149,831)	(149,831)
REVENUE Total	-	(11,531)	-	(63,620)	-	(149,831)	(149,831)	(149,831)
EXPENDITURE								
2142 PSYCH SERVICE								
111 LICENSED SALARY	-	-	-	3,000	-	-	-	-
212 PERS PICK-UP	-	-	-	180	-	-	-	-
216 PERS TIER 3	-	-	-	800	-	-	-	-
220 FICA/MEDICARE	-	-	-	230	-	-	-	-
231 WORKERS'COMP INS.	-	-	-	30	-	-	-	-
232 UNEMPLOYMENT	-	-	-	30	-	-	-	-
PSYCH SERVICE Total	-	-	-	4,270	-	-	-	-
2147 BEHAVIOR SPECIALIST								
111 LICENSED SALARY	-	-	-	4,880	1.00	56,581	56,581	56,581
212 PERS PICK-UP	-	-	-	295	-	1,415	1,415	1,415
216 PERS TIER 3	-	-	-	1,300	-	5,600	5,600	5,600
220 FICA/MEDICARE	-	-	-	375	-	4,330	4,330	4,330
231 WORKERS'COMP INS.	-	-	-	50	-	250	250	250
232 UNEMPLOYMENT	-	-	-	50	-	-	-	-
233 PFMLI	-	-	-	-	-	149	149	149
240 INSURANCE-MED/DENT	-	-	-	-	-	8,700	8,700	8,700
318 PROF DEVELOPMENT	-	-	-	-	-	500	500	500
340 TRAVEL	-	-	-	-	-	1,000	1,000	1,000
348 TRAVEL-PROF DEV	-	-	-	-	-	1,000	1,000	1,000
410 SUPPLIES	-	-	-	-	-	1,000	1,000	1,000
460 DURABLE SUPPLIES	-	-	-	-	-	1,000	1,000	1,000
BEHAVIOR SPECIALIST Total	-	-	-	6,950	1.00	81,525	81,525	81,525
2620 PLAN,RESEARCH,EVALUATION								
111 LICENSED SALARY	-	7,724	0.50	30,000	0.50	30,000	30,000	30,000
212 PERS PICK-UP	-	79	-	1,800	-	1,800	1,800	1,800
216 PERS TIER 3	-	1,124	-	7,974	-	7,116	7,116	7,116
220 FICA/MEDICARE	-	591	-	2,296	-	2,295	2,295	2,295
231 WORKERS'COMP INS.	-	34	-	300	-	150	150	150
232 UNEMPLOYMENT	-	8	-	30	-	30	30	30
233 PFMLI	-	-	-	-	-	80	80	80
240 INSURANCE-MED/DENT	-	-	-	-	-	8,700	8,700	8,700
340 TRAVEL	-	-	-	5,000	-	5,000	5,000	5,000
410 SUPPLIES	-	917	-	5,000	-	5,000	5,000	5,000
480 COMPUTER HARDWARE	-	-	-	-	-	1,000	1,000	1,000
690 GRANT INDIRECT FEE	-	549	-	-	-	7,135	7,135	7,135
PLAN,RESEARCH,EVALUATION Total	-	11,026	0.50	52,400	0.50	68,306	68,306	68,306
EXPENDITURE Total	-	11,026	0.50	63,620	1.50	149,831	149,831	149,831
251 STUDENT SUCCESS ACT Total	-	(505)	0.50	-	1.50	-	-	-

256 - STUDENT MENTORING

This is a 100% grant funded program that is responsible for increasing volunteer mentor involvement, training mentors, and pairing them with students. Staffing levels depend completely on grant awards.

DESCRIPTION	2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
256 YOUTH MENTOR PROGRAM								
REVENUE								
REVENUE								
1920 LOCAL CONTRIBUTIONS	-	(8,597)	-	(10,000)	-	(15,000)	(15,000)	(15,000)
1990 MISCELLANEOUS	(16,669)	(13,122)	-	(12,000)	-	(15,000)	(15,000)	(15,000)
2200 RESTRICTED REVENUE-GRANT	(57,606)	(67,063)	-	(92,500)	-	(87,000)	(87,000)	(87,000)
3299 OTHER RESTRICTED GRANTS-IN-AID	(12,146)	-	-	-	-	-	-	-
5400 BEGINNING BALANCE	(97,256)	(97,847)	-	(10,000)	-	(7,316)	(7,316)	(7,316)
REVENUE Total	(183,677)	(186,629)	-	(124,500)	-	(124,316)	(124,316)	(124,316)
REVENUE Total	(183,677)	(186,629)	-	(124,500)	-	(124,316)	(124,316)	(124,316)
EXPENDITURE								
2120 GUIDANCE SERVICES								
112 CLASSIFIED SALARY	43,367	55,647	1.50	56,285	1.30	65,265	65,265	65,265
211 PERS-EMPLOYER	-	216	-	-	-	300	300	300
212 PERS PICK-UP	2,419	2,714	-	3,270	-	3,200	3,200	3,200
216 PERS TIER 3	8,817	12,092	-	14,483	-	12,000	12,000	12,000
220 FICA/MEDICARE	3,288	4,219	-	4,322	-	4,993	4,993	4,993
231 WORKERS' COMP INS.	202	253	-	254	-	552	552	552
232 UNEMPLOYMENT	43	55	-	56	-	65	65	65
233 PFMLI	-	-	-	-	-	170	170	170
240 INSURANCE-MED/DENT	8,546	17,648	-	21,330	-	13,920	13,920	13,920
313 STUDENT SERVICES	3,328	4,958	-	6,000	-	6,000	6,000	6,000
318 PROF DEVELOPMENT	473	189	-	1,100	-	1,500	1,500	1,500
340 TRAVEL	1,947	636	-	700	-	1,500	1,500	1,500
351 TELEPHONE	425	465	-	500	-	750	750	750
353 POSTAGE	100	12	-	500	-	250	250	250
354 PUBLIC ANNOUNCEMENT	1,825	2,338	-	3,000	-	3,000	3,000	3,000
410 SUPPLIES	835	1,242	-	500	-	2,000	2,000	2,000
411 SUPPLIES-OTHER	470	56	-	1,000	-	1,500	1,500	1,500
413 SUPPLIES-FUNDRAISING	3,422	92	-	2,000	-	500	500	500
460 DURABLE SUPPLIES	468	99	-	3,300	-	1,500	1,500	1,500
640 DUES & FEES	900	1,050	-	900	-	-	-	-
690 GRANT INDIRECT FEE	4,955	3,414	-	5,000	-	5,351	5,351	5,351
GUIDANCE SERVICES Total	85,830	107,393	1.50	124,500	1.30	124,316	124,316	124,316
EXPENDITURE Total	85,830	107,393	1.50	124,500	1.30	124,316	124,316	124,316
256 YOUTH MENTOR PROGRAM Total	(97,847)	(79,236)	1.50	-	1.30	-	-	-

264-2669 - TECHNOLOGY FUND (HISTORICAL)

This fund facilitates annual payments made to Hunter Communications for the installation of a fiber optic line between Lakeview and Paisley, as well as between Lakeview and Plush/Adel. The 2018-19 budget included the payment of State Match Funds awarded through the E-Rate process.

All payments for fiber installation have been made and this fund was closed at the end of 2020-21.

DESCRIPTION		2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
		ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
264 TECHNOLOGY GRANT									
REVENUE									
REVENUE									
1990	MISCELLANEOUS	(35,487)	(35,487)	-	(76,800)	-	-	-	-
4500	RESTRICTED FED THRU STATE	-	-	-	(123,945)	-	-	-	-
5400	BEGINNING BALANCE	(141,950)	-	-	-	-	-	-	-
REVENUE Total		(177,437)	(35,487)	-	(200,745)	-	-	-	-
REVENUE Total		(177,437)	(35,487)	-	(200,745)	-	-	-	-
EXPENDITURE									
2669	TECHNOLOGY SERVICES-SCHOOLS								
530	DEPRECIABLE TECHNOLOGY	177,437	35,487	-	200,745	-	-	-	-
TECHNOLOGY SERVICES-SCHOOLS Total		177,437	35,487	-	200,745	-	-	-	-
EXPENDITURE Total		177,437	35,487	-	200,745	-	-	-	-
264 TECHNOLOGY GRANT Total		-	-	-	-	-	-	-	-

273-1250 - IDEA ENHANCEMENT (HISTORICAL)

Effective with the 2019-20 fiscal year, IDEA Enhancement funds are no longer available; they have been added to the general IDEA Fund for schools to use for instructional purposes.

		2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	DESCRIPTION	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
273 IDEA ENHANCEMENT									
REVENUE									
	REVENUE								
	4508 RESTRICTED FED THRU STATE	(6,070)	(383)	-	-	-	-	-	-
	REVENUE Total	(6,070)	(383)	-	-	-	-	-	-
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	REVENUE Total	(6,070)	(383)	-	-	-	-	-	-
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EXPENDITURE									
	1250 SPEC ED INSTRUCTION								
	318 PROF DEVELOPMENT	3,071	348	-	-	-	-	-	-
	340 TRAVEL	2,999	35	-	-	-	-	-	-
	SPEC ED INSTRUCTION Total	6,070	383	-	-	-	-	-	-
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	EXPENDITURE Total	6,070	383	-	-	-	-	-	-
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	273 IDEA ENHANCEMENT Total	-	0	-	-	-	-	-	-

**274-1250 - IDEA PROGRAM FOR STUDENTS WITH
DISABILITIES (HISTORICAL)**

These federal funds are intended to help offset the costs of special education that exceed what is covered by state and local funding. These funds are flow through dollars to Paisley, Plush, and Adel. The ESD acts as the fiscal agent in receiving the funds from ODE and distributing them to the schools.

The consortium for IDEA funds was closed at the end of 2019-20 because of rule changes requiring each district within the consortium to meet Maintenance of Effort individually rather than as a group. There was no longer any benefit to having a consortium.

		2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	DESCRIPTION	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
274 IDEA									
REVENUE									
	REVENUE								
	4508 RESTRICTED FED THRU STATE	(25,187)	(24,848)	-	(36,000)	-	-	-	-
	REVENUE Total	(25,187)	(24,848)	-	(36,000)	-	-	-	-
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	REVENUE Total	(25,187)	(24,848)	-	(36,000)	-	-	-	-
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EXPENDITURE									
	5300 APPORT OF FUNDS BY ESD								
	720 TRANSFERS TO SCHOOLS	25,187	24,848	-	36,000	-	-	-	-
	APPORT OF FUNDS BY ESD Total	25,187	24,848	-	36,000	-	-	-	-
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	EXPENDITURE Total	25,187	24,848	-	36,000	-	-	-	-
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	274 IDEA Total	-	-	-	-	-	-	-	-

278-1250 - SPR&I (HISTORICAL)

Effective with the 2019-20 fiscal year, SPR&I funds are no longer available; they have been added to the general IDEA Fund for schools to use for instructional purposes.

		2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	DESCRIPTION	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
278 SPR&I									
	REVENUE								
	REVENUE								
	4508 RESTRICTED FED THRU STATE	(1,132)	-	-	-	-	-	-	-
	REVENUE Total	(1,132)	-	-	-	-	-	-	-
	REVENUE Total	(1,132)	-	-	-	-	-	-	-
	EXPENDITURE								
	2190 SPECIAL EDUCATION								
	348 TRAVEL-PROF DEV	1,132	-	-	-	-	-	-	-
	SPECIAL EDUCATION Total	1,132	-	-	-	-	-	-	-
	EXPENDITURE Total	1,132	-	-	-	-	-	-	-
278 SPR&I Total		-	-	-	-	-	-	-	-

293 - EARLY LEARNING GRANTS

Lake County ESD, in consortium with Douglas ESD as part of the Early Learning Hub, receives grant monies to provide kindergarten readiness and engagement activities, such as Ready for Kindergarten!, parent meetings and kindergarten camps.

		2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	DESCRIPTION	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
293 EARLY LEARNING									
REVENUE									
REVENUE									
	3299 OTHER RESTRICTED GRANTS-IN-AID	(28,368)	(11,470)	-	(10,000)	-	-	-	-
	4508 RESTRICTED FED THRU STATE	(3,784)	-	-	-	-	-	-	-
	5400 BEGINNING BALANCE	-	(2,103)	-	-	-	-	-	-
	REVENUE Total	(32,152)	(13,573)	-	(10,000)	-	-	-	-
REVENUE Total		(32,152)	(13,573)	-	(10,000)	-	-	-	-
EXPENDITURE									
1490 SUMMER SCHOOL-OTHER									
	311 INSTRUCTION SERVICES	9,294	11,078	-	8,500	-	-	-	-
	410 SUPPLIES	1,005	-	-	1,500	-	-	-	-
	690 GRANT INDIRECT FEE	-	2,495	-	-	-	-	-	-
	SUMMER SCHOOL-OTHER Total	10,299	13,573	-	10,000	-	-	-	-
2240 INSTRUCTIONAL STAFF DEV									
	311 INSTRUCTION SERVICES	1,874	-	-	-	-	-	-	-
	312 INSTRUCTION IMPROVE-IN-SERVICE	3,043	-	-	-	-	-	-	-
	340 TRAVEL	1,358	-	-	-	-	-	-	-
	INSTRUCTIONAL STAFF DEV Total	6,275	-	-	-	-	-	-	-
3300 COMMUNITY SERVICE									
	111 LICENSED SALARY	1,877	-	-	-	-	-	-	-
	220 FICA/MEDICARE	144	-	-	-	-	-	-	-
	231 WORKERS'COMP INS.	8	-	-	-	-	-	-	-
	232 UNEMPLOYMENT	2	-	-	-	-	-	-	-
	311 INSTRUCTION SERVICES	6,777	-	-	-	-	-	-	-
	410 SUPPLIES	4,666	-	-	-	-	-	-	-
	COMMUNITY SERVICE Total	13,474	-	-	-	-	-	-	-
EXPENDITURE Total		30,049	13,573	-	10,000	-	-	-	-
293 EARLY LEARNING Total		(2,103)	0	-	-	-	-	-	-

**294/295-1260 - EARLY INTERVENTION/EARLY CHILDHOOD
SPECIAL EDUCATION**

Funds provided by contract to Lake County ESD for Early Intervention (EI) and Early Childhood Special Education (ECSE) services to preschool children with disabilities from birth to age of eligibility for entry into kindergarten.

DESCRIPTION	2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
294 ECSE EARLY CHILDHOOD SPEC ED								
REVENUE								
REVENUE								
1992 MISC REVENUE OMAP	(4,067)	(6,079)	-	(2,500)	-	(2,500)	(2,500)	(2,500)
3299 OTHER RESTRICTED GRANTS-IN-AID	(71,420)	(91,850)	-	(101,365)	-	(106,000)	(106,000)	(106,000)
4510 RESTRICTED FED THRU STATE-EI/ECS	(21,538)	(17,642)	-	(33,790)	-	(36,232)	(36,232)	(36,232)
5400 BEGINNING BALANCE	(44,478)	(42,301)	-	-	-	-	-	-
REVENUE Total	(141,504)	(157,872)	-	(137,655)	-	(144,732)	(144,732)	(144,732)
REVENUE Total	(141,504)	(157,872)	-	(137,655)	-	(144,732)	(144,732)	(144,732)
EXPENDITURE								
1260 EI/ECSE-FED								
111 LICENSED SALARY	42,797	39,096	0.60	45,840	0.60	49,138	49,138	49,138
112 CLASSIFIED SALARY	13,938	19,297	0.95	21,283	0.95	23,700	23,700	23,700
211 PERS-EMPLOYER	11,641	12,522	-	14,683	-	13,000	13,000	13,000
212 PERS PICK-UP	2,980	3,028	-	4,028	-	4,370	4,370	4,370
216 PERS TIER 3	1,502	3,022	-	5,657	-	5,500	5,500	5,500
220 FICA/MEDICARE	4,285	4,373	-	5,135	-	5,572	5,572	5,572
231 WORKERS' COMP INS.	247	255	-	672	-	300	300	300
232 UNEMPLOYMENT	56	57	-	68	-	70	70	70
233 PFMLI	-	-	-	-	-	182	182	182
240 INSURANCE-MED/DENT	11,263	18,924	-	26,040	-	26,970	26,970	26,970
311 INSTRUCTION SERVICES	1,134	-	-	-	-	-	-	-
324 TIF/FACILITIES	-	-	-	3,318	-	3,318	3,318	3,318
325 ELECTRICITY	-	213	-	600	-	600	600	600
327 WATER & SEWAGE	-	73	-	270	-	270	270	270
328 GARBAGE	-	-	-	100	-	100	100	100
341 TRAVEL-IN DIST.	2,753	1,790	-	2,100	-	2,100	2,100	2,100
342 TRAVEL-OUT OF DIST.	1,042	344	-	400	-	400	400	400
410 SUPPLIES	461	290	-	200	-	500	500	500
460 DURABLE SUPPLIES	381	-	-	200	-	750	750	750
641 OMAP MEDICAIDE MATCH	-	1,000	-	1,000	-	1,000	1,000	1,000
690 GRANT INDIRECT FEE	4,724	5,208	-	6,061	-	6,892	6,892	6,892
EI/ECSE-FED Total	99,203	109,492	1.55	137,655	1.55	144,732	144,732	144,732
EXPENDITURE Total	99,203	109,492	1.55	137,655	1.55	144,732	144,732	144,732
294 ECSE EARLY CHILDHOOD SPEC ED Total	(42,301)	(48,380)	1.55	-	1.55	-	-	-

DESCRIPTION	2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
295 EI EARLY INTERVENTION								
REVENUE								
REVENUE								
3299 OTHER RESTRICTED GRANTS-IN-AID	(16,089)	(34,976)	-	(26,530)	-	(29,000)	(29,000)	(29,000)
4510 RESTRICTED FED THRU STATE-EI/ECS	(11,008)	(8,464)	-	(8,843)	-	(9,575)	(9,575)	(9,575)
5400 BEGINNING BALANCE	(16,505)	(10,551)	-	-	-	-	-	-
REVENUE Total	(43,602)	(53,990)	-	(35,373)	-	(38,575)	(38,575)	(38,575)
REVENUE Total	(43,602)	(53,990)	-	(35,373)	-	(38,575)	(38,575)	(38,575)
EXPENDITURE								
1260 EI/ECSE-FED								
111 LICENSED SALARY	14,823	22,796	0.20	17,040	0.20	18,500	18,500	18,500
112 CLASSIFIED SALARY	4,571	1,016	0.05	1,104	0.05	1,500	1,500	1,500
211 PERS-EMPLOYER	4,032	7,301	-	5,458	-	4,965	4,965	4,965
212 PERS PICK-UP	1,028	1,404	-	1,089	-	1,200	1,200	1,200
216 PERS TIER 3	504	159	-	294	-	356	356	356
220 FICA/MEDICARE	1,464	1,795	-	1,388	-	1,530	1,530	1,530
231 WORKERS'COMP INS.	84	99	-	182	-	100	100	100
232 UNEMPLOYMENT	19	23	-	19	-	20	20	20
233 PFMLI	-	-	-	-	-	50	50	50
240 INSURANCE-MED/DENT	3,804	5,744	-	4,200	-	4,350	4,350	4,350
324 TIF/FACILITIES	-	-	-	992	-	992	992	992
325 ELECTRICITY	-	71	-	205	-	225	225	225
327 WATER & SEWAGE	-	24	-	90	-	100	100	100
328 GARBAGE	-	-	-	50	-	50	50	50
341 TRAVEL-IN DIST.	1,017	856	-	1,200	-	1,200	1,200	1,200
342 TRAVEL-OUT OF DIST.	-	53	-	400	-	400	400	400
410 SUPPLIES	43	28	-	100	-	200	200	200
460 DURABLE SUPPLIES	89	-	-	-	-	1,000	1,000	1,000
690 GRANT INDIRECT FEE	1,574	2,069	-	1,562	-	1,837	1,837	1,837
EI/ECSE-FED Total	33,051	43,439	0.25	35,373	0.25	38,575	38,575	38,575
EXPENDITURE Total	33,051	43,439	0.25	35,373	0.25	38,575	38,575	38,575
295 EI EARLY INTERVENTION Total	(10,551)	(10,551)	0.25	-	0.25	-	-	-

299-2219 - MCKINNEY HOMELESS GRANT (HISTORICAL)

These funds are designated for children of area homeless families. The balance of this fund was expended at the end of 2020-21 and the fund closed.

DESCRIPTION	2018-19 ACTUAL	2018-20 ACTUAL	2020-21 FTE	2020-21 ADOPTED	2021-22 FTE	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
299 MCKINNEY HOMELESS								
REVENUE								
REVENUE								
5400 BEGINNING BALANCE	(415)	(272)	-	(272)	-	(272)	(272)	(272)
REVENUE Total	(415)	(272)	-	(272)	-	(272)	(272)	(272)
REVENUE Total	(415)	(272)	-	(272)	-	(272)	(272)	(272)
EXPENDITURE								
2219 OTHER IMPROVEMENT OF INSTRUCT								
410 SUPPLIES	143	-	-	272	-	272	272	272
OTHER IMPROVEMENT OF INSTRUCT Total	143	-	-	272	-	272	272	272
EXPENDITURE Total	143	-	-	272	-	272	272	272
299 MCKINNEY HOMELESS Total	(272)	(272)	-	-	-	-	-	-

CAPITAL FUNDS

420-4150 CONSTRUCTION FUND

A reserve account to plan for high cost building maintenance and upkeep as it arises.

DESCRIPTION	2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
420 CONSTRUCTION FUND								
REVENUE								
REVENUE								
5200 TRANSFER FROM GEN FUND	(10,000)	(10,000)	-	(10,000)	-	(10,000)	(10,000)	(10,000)
5400 BEGINNING BALANCE	(19,079)	(22,897)	-	(32,900)	-	(42,900)	(42,900)	(42,900)
REVENUE Total	(29,079)	(32,897)	-	(42,900)	-	(52,900)	(52,900)	(52,900)
REVENUE Total	(29,079)	(32,897)	-	(42,900)	-	(52,900)	(52,900)	(52,900)
EXPENDITURE								
4150 BUILDING AQUISITION/IMPROVEMENT								
322 REPAIRS & MAINT	-	-	-	15,000	-	15,000	15,000	15,000
520 BUILDING AQUISITION/IMPROVEME	6,182	-	-	27,900	-	37,900	37,900	37,900
BUILDING AQUISITION/IMPROVEMENT Total	6,182	-	-	42,900	-	52,900	52,900	52,900
EXPENDITURE Total	6,182	-	-	42,900	-	52,900	52,900	52,900
420 CONSTRUCTION FUND Total	(22,897)	(32,897)	-	-	-	-	-	-

426-2570 - BUSINESS AUTO

These funds are designated for auto replacement. During the 2018-19 school year, a replacement vehicle was purchased in anticipation of the Subaru becoming unreliable. Currently the ESD has a 2019 Subaru Forester, 2015 Chevy Equinox, and the 2008 Subaru in service. Source of funds is the mileage expense (\$0.30/mile) charged to departments by usage.

DESCRIPTION	2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
426 BUSINESS AUTO								
REVENUE								
REVENUE								
1970 SERVICES PROVIDED OTHER FUNDS	(11,911)	(8,838)	-	(12,000)	-	(12,000)	(12,000)	(12,000)
1990 MISCELLANEOUS	(75)	-	-	-	-	-	-	-
540 BEGINNING BALANCE	(26,084)	(7,436)	-	(10,500)	-	(14,117)	(14,117)	(14,117)
REVENUE Total	(38,070)	(16,274)	-	(22,500)	-	(26,117)	(26,117)	(26,117)
REVENUE Total	(38,070)	(16,274)	-	(22,500)	-	(26,117)	(26,117)	(26,117)
EXPENDITURE								
2570 INTERNAL SERVICES								
322 REPAIRS & MAINT	820	745	-	2,500	-	2,500	2,500	2,500
326 FUEL	4,618	2,765	-	5,000	-	5,000	5,000	5,000
410 SUPPLIES	223	28	-	300	-	300	300	300
460 DURABLE SUPPLIES	40	116	-	1,800	-	1,800	1,800	1,800
540 DEPRECIABLE EQUIP	23,811	-	-	10,700	-	14,317	14,317	14,317
651 LIABILITY INSURANCE	1,123	1,533	-	2,200	-	2,200	2,200	2,200
INTERNAL SERVICES Total	30,634	5,186	-	22,500	-	26,117	26,117	26,117
EXPENDITURE Total	30,634	5,186	-	22,500	-	26,117	26,117	26,117
426 BUSINESS AUTO Total	(7,436)	(11,088)	-	-	-	-	-	-

ENTERPRISE FUND

501-2574 - PRINT SHOP SERVICES

This department reproduces a wide variety of materials including: handbooks, programs, teaching materials, NCR forms, business forms, budget documents, etc. It provides related services such as collation, binding, stapling, and laminating. These services are available to all school districts and school organizations.

This service generates revenue to cover the costs of supplies and replacement/maintenance of the equipment.

DESCRIPTION	2018-19	2018-20	2020-21	2020-21	2021-22	2021-22	2021-22	2021-22
	ACTUAL	ACTUAL	FTE	ADOPTED	FTE	PROPOSED	APPROVED	ADOPTED
501 PRINTING SERVICE								
REVENUE								
REVENUE								
1941 SERVICES TO OTHER DISTRICTS	(26,888)	(27,722)	-	(30,000)	-	(30,000)	(30,000)	(30,000)
1990 MISCELLANEOUS	(1,593)	(667)	-	(1,000)	-	(1,000)	(1,000)	(1,000)
5400 BEGINNING BALANCE	(17,515)	(12,555)	-	(6,000)	-	(1,635)	(1,635)	(1,635)
REVENUE Total	(45,996)	(40,945)	-	(37,000)	-	(32,635)	(32,635)	(32,635)
REVENUE Total	(45,996)	(40,945)	-	(37,000)	-	(32,635)	(32,635)	(32,635)
EXPENDITURE								
2574 PRINTING SERVICES								
112 CLASSIFIED SALARY	9,455	2,646	0.32	10,765	0.25	9,275	9,275	9,275
212 PERS PICK-UP	260	681	-	646	-	682	682	682
216 PERS TIER 3	948	3,015	-	2,861	-	2,695	2,695	2,695
220 FICA/MEDICARE	723	660	-	823	-	710	710	710
231 WORKERS' COMP INS.	44	39	-	107	-	50	50	50
232 UNEMPLOYMENT	9	9	-	10	-	10	10	10
233 PFMLI	-	-	-	-	-	25	25	25
240 INSURANCE-MED/DENT	2,332	2,584	-	2,688	-	2,088	2,088	2,088
322 REPAIRS & MAINT	5,955	5,055	-	7,000	-	6,500	6,500	6,500
324 TIF/FACILITIES	6,435	6,435	-	6,500	-	6,500	6,500	6,500
410 SUPPLIES	6,232	3,834	-	5,500	-	4,000	4,000	4,000
419 INVENTORY	263	532	-	100	-	100	100	100
460 DURABLE SUPPLIES	-	1,759	-	-	-	-	-	-
PRINTING SERVICES Total	32,658	27,248	0.32	37,000	0.25	32,635	32,635	32,635
EXPENDITURE Total	32,658	27,248	0.32	37,000	0.25	32,635	32,635	32,635
501 PRINTING SERVICE Total	(13,338)	(13,696)	0.32	-	0.25	-	-	-

APPENDIX

- **BUDGET RESOLUTION**
- **FORM ED-1**
- **FORM ED-50**
- **AFFIDAVIT OF PUBLICATION**
- **BUDGET SUMMARY**

RESOLUTION No. 2122-01

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the **Lake County Education Service District** hereby adopts the budget for fiscal year **2021-22** in the total amount of **\$2,787,425**. * This budget is now on file at 357 North L Street in Lakeview, Oregon.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2021, for the following purposes:

General Fund

Instruction.....	88,178
Support Services.....	1,221,824
Interfund Transfers.....	10,000
Transfers to Schools.....	369,585
Contingency.....	321,818
Total.....	\$2,011,405

Capital Projects (400)

Support Services.....	26,117
Facility Acquisitions/Const.	52,900
Total.....	\$79,017

Special Revenue Fund (200)

Instruction.....	236,478
Support Services.....	427,890
Total.....	\$664,368

Enterprise Service (500)

Support Services.....	32,635
Total.....	\$32,635

Total APPROPRIATIONS, All Funds **\$2,787,425**

Total Unappropriated and Reserve Amounts, All Funds

TOTAL ADOPTED BUDGET **\$2,787,425 ***

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2021-22:

- (1) In the amount of \$ _____ Or at the rate of \$.6364 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$ _____ Or at the rate of \$ _____ per \$1000 of assessed value for local option tax; and
- (3) In the amount of \$ _____ for debt service on general obligation bonds;

CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the Education Limitation Excluded from Limitation

Permanent Rate Tax.....	\$ _____	Or \$ <u>.6364/\$1000</u>
Local Option Tax.....	\$ _____	Or \$ _____/\$1000
General Obligation Bond Debt Service.....	\$ _____	

The above resolution statements were approved and declared adopted on this 17th day of June, 2021.


 John F. Griffin, Board Chair
 John Griffin


 Jack Thompson, Superintendent

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the **Board of Directors of the Lake County ESD** will be held on **June 16, 2021 at 7:00 pm at 357 North L Street, Lakview, Oregon**. At that meeting, the 2020-21 budget recommended by the Lake County ESD budget committee will be officially adopted. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 357 North L Street, Lakview, Oregon between the hours of 8 a.m. and 4:30 p.m., This Budget is for an annual budget period running from July 1, 2021 through June 30, 2022. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Sara Sarensen Telephone: 541 947 3371 Email: ssarensen@lakeesd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance	\$532,423	\$398,472	\$466,603
Current Year Property Taxes, other than Local Option Taxes	614,930	635,000	713,000
Other Revenue from Local Sources	266,679	360,232	303,550
Revenue from Intermediate Sources	67,063	92,500	87,000
Revenue from State Sources	982,851	1,033,747	1,046,189
Revenue from Federal Sources	52,404	247,578	161,083
Interfund Transfers	10,000	10,000	10,000
All Other Budget Resources	-	-	-
Total Resources	\$2,526,350	\$2,777,529	\$2,787,425

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$627,103	\$711,162	\$885,997
Other Associated Payroll Costs	421,730	485,454	524,222
Purchased Services	392,679	475,571	523,214
Supplies & Materials	46,210	72,172	50,737
Capital Outlay	35,487	239,345	52,217
Other Objects (except debt service & interfund transfers)	445,909	445,025	419,220
Debt Service*	-	-	-
Interfund Transfers*	10,000	10,000	10,000
Operating Contingency	-	338,800	321,818
Unappropriated Ending Fund Balance & Reserves	547,233	-	-
Total Requirements	\$2,526,350	\$2,777,529	\$2,787,425

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION			
1000 Instruction	\$278,567	\$296,563	\$324,656
FTE	2.80	2.80	3.05
2000 Support Services	1,277,888	1,679,706	1,708,466
FTE	10.28	9.70	12.40
3000 Enterprise & Community Service	-	-	-
FTE	-	-	-
4000 Facility Acquisition & Construction	-	42,900	52,900
FTE	-	-	-
5000 Other Uses	412,662	409,560	369,585
5100 Debt Service*	-	-	-
5200 Interfund Transfers*	10,000	10,000	10,000
6000 Contingency	-	338,800	321,818
7000 Unappropriated Ending Fund Balance	547,233	-	-
Total Requirements	\$2,526,350	\$2,777,529	\$2,787,425
Total FTE	13.08	12.5	15.45

* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			
Each year, we ask our districts for input so that we can continue to provide meaningful support. Based on this input, 1.5 FTE of Behavior Specialists have been added to our staff as of April 2021 and .5 FTE Spec Ed Teacher will be added in the next school year.			
PROPERTY TAX LEVIES			
	Rate or Amount	Rate or Amount	Rate or Amount
Permanent Rate Levy (Rate Limit _____ per \$1,000)	0.6364	0.6364	0.6364

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2021-22

To assessor of Lake County

- File no later than JULY 15.
- Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.

Check here if this is an amended form.

The Lake County ESD has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Lake County. The property tax, fee, charge or assessment is categorized as stated by this form.

357 North L Street Lakeview OR 97630 July 1, 2021
Mailing Address of District City State Zip Date
Jack Thompson Superintendent (541) 947-3371 jtompson@lakeesd.k12.or.us
Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.435.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		
		Rate -or- Dollar Amount		
1. Permanent rate limit tax (per \$1000)	1	0.6364		Excluded from Measure 5 Limits Amount of Levy
2. Local option operating tax	2			
3. Local option capital project tax	3			
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.			
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.			\$0

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.6364
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-10)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Affidavit of Publication

STATE OF OREGON,
County of Lake,

} ss.

I, Danielle Jester, being first duly sworn,
depose and say that I am the

General Manager of
Publisher, Editor or Business Manager

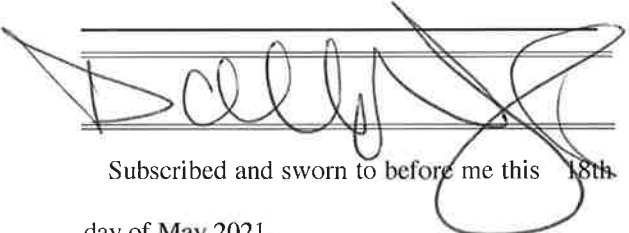
of
the Lake County Examiner, a newspaper of
general circulation printed and published
at Lakeview in the aforesaid county and
state, as defined by Chapter 193ORS, that

Lake County ESD Budget

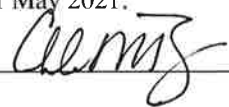
Committee meetings

a printed copy of which is hereto annexed,
was published in the entire issue of said
newspaper for Two successive and con-
secutive weeks in the following issues:

May 5, 2021; May 12, 2021

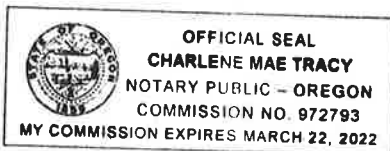


Subscribed and sworn to before me this 18th
day of May 2021.



Notary Public for Oregon

(My commission expires 03-22-2022)



WEDNESDAY, MAY 12, 2021 | B5

Legals

Notice of Budget Committee Hearing

A public meeting of the Budget Committee of the Lake County ESD, in Lake County, State of Oregon, to discuss the budget for the fiscal year July 1, 2021-June 30, 2022, will be held on May 18th, 2021 will be held at Paisley Community Hall, 705 Chewaucan St, Paisley, Oregon at 6:00 p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

In response to the COVID-19 pandemic, the meeting will available electronically via Zoom. Please call the Lake ESD at 541-947-3371 for login information to attend the meeting or to arrange alternative means of attendance.

Public comment will be taken in written and phone format. Written comments received before May 17th will be read during the meeting.

A copy of the proposed budget document may be inspected or obtained on or after May 17th at the Lake County ESD, 357 N. L St., Lakeview between the hours of 8:00 a.m. and 4:00 p.m.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may participate in the meeting and discuss the proposed programs with the Budget Committee.

DATES OF PUBLICATION:
May 5, 2021
May 12, 2021

#5420

Lake County Examiner

Affidavit of Publication

STATE OF OREGON,
County of Lake, } ss.

I, Danielle Jester, being first duly sworn, depose and say that I am the General Manager / Managing Editor Publisher, Editor or Business Manager

of the Lake County Examiner, a newspaper of general circulation printed and published at Lakeview in the aforesaid county and state, as defined by Chapter 193ORS, that Notice of Budget Lake County ESD

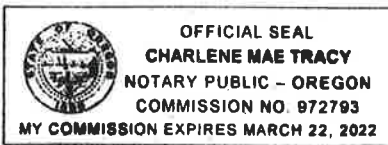
a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 01 successive and consecutive weeks in the following issues: June 9, 2021

[Handwritten Signature]
Subscribed and sworn to before me this 24th

day of June 2021.
[Handwritten Signature]

Notary Public for Oregon

(My commission expires 03-22-2022)



B8 | WEDNESDAY, JUNE 9, 2021

Legals Legals Legals

FORM ED-1 NOTICE OF BUDGET HEARINGS

A public meeting of the Board of Directors of the Lake County ESD will be held on June 16, 2021 at 7:00 pm at 387 North L Street, Lakeview, Oregon. At that meeting, the 2020-21 budget recommended by the Lake County ESD Budget Committee will be officially adopted. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 387 North L Street, Lakeview, Oregon between the hours of 8 a.m. and 4:00 p.m. This Budget is for an annual budget period running from July 1, 2021 through June 30, 2022. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Sara Ferguson Telephone: 541.947.3371 Email: sara@lakeschools.k12.or.us

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Last Year 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Recurring Fund Balance			
Current Year Property Taxes, other than Local Option Taxes	\$332,473	\$368,472	\$466,603
Other Revenue from Legal Sources	614,930	633,000	731,000
Revenue from Intermediate Sources	246,679	360,232	303,550
Revenue from State Sources	47,063	32,500	87,000
Revenue from Federal Sources	982,851	1,035,747	1,046,189
Interest Transfers	52,404	247,578	181,283
All Other Budget Resources	10,000	-	10,000
Total Resources	\$2,528,330	\$2,727,529	\$3,787,625
	FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION		
Salaries			
Other Associated Direct Costs	\$67,103	\$71,102	\$85,097
Purchased Services	421,170	485,455	524,220
Supplies & Materials	302,679	475,971	524,220
Capital Outlay	6,215	72,172	32,814
Other Objects (except debt service & interfund transfers)	35,287	126,343	52,417
Debt Service*	445,809	445,023	419,200
Interfund Transfers*	-	-	-
Operating Contingency	10,000	10,000	10,000
Unappropriated Ending Fund Balance & Reserves	-	338,800	321,818
Total Requirements	\$2,528,330	\$2,727,529	\$3,787,625
	FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION		
1000 Instruction			
FTE	\$278,547	\$386,563	\$324,638
2000 Support Services			
FTE	2,300	3,005	3,005
3000 Enterprise & Community Services			
FTE	10,248	1,623,736	1,709,466
4000 Facility Administration & Construction			
FTE	-	9,700	12,500
5000 Other Lines			
3100 Debt Service*	412,667	400,560	369,535
3200 Interfund Transfers*	-	-	-
6000 Contingency	10,000	10,000	10,000
7000 Unappropriated Ending Fund Balance	-	338,800	321,818
Total Requirements	\$2,528,330	\$2,727,529	\$3,787,625
Temp. FTE	13.08	12.5	15.45
* Not included in total 5000 Other Lines. To be appropriated separately from other 4000 subdivisions.			
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			
Fifth year, we ask our districts for input so that we can continue to provide meaningful support. Based on this input, 1.5 FTE of Behavior Specialists have been added to our staff as of April 2021 and .5 FTE Social Teacher will be added in the next school year.			
PRIORITY TAX LEVELS			
Permanent Rate Levy (Rate Limit per \$1,000)	Rate or Amount	Rate or Amount	Rate or Amount
	0.6364	0.6364	0.6364

Publication date: Wednesday, June 9, 2021 #5436

**Lake County ESD
Adopted Budget
2021-2022 Budget Summary**

REVENUE

Fund	Actual	Actual	Adopted	Proposed	Approved	Adopted
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2021-22</u>
100 General Fund	1,397,960	1,542,717	1,942,019	2,011,405	2,011,405	2,011,405
200 Special Revenue	462,505	403,982	744,330	664,368	664,368	664,368
400 Capital Funds	67,149	18,838	65,400	79,017	79,017	79,017
500 Enterprise Fund	28,481	28,389	37,000	32,635	32,635	32,635
Total	1,956,095	1,993,927	2,788,749	2,787,425	2,787,425	2,787,425

EXPENDITURES

Fund	Actual	Actual	Adopted	Proposed	Approved	Adopted
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2021-22</u>
100 General Fund	1,439,162	1,528,066	1,942,019	2,011,405	2,011,405	2,011,405
200 Special Revenue	519,512	418,617	744,330	664,368	664,368	664,368
400 Capital Funds	36,816	5,186	65,400	79,017	79,017	79,017
500 Enterprise Fund	32,658	27,248	37,000	32,635	32,635	32,635
Total	2,028,148	1,979,117	2,788,749	2,787,425	2,787,425	2,787,425