



# DOUGLAS

## EDUCATION SERVICE DISTRICT

*LISTEN • LEARN • LEAD*

*Provides collaborative, high-quality, equitable  
and locally responsive educational services to  
the community.*

***Adopted***  
***2025-2026***  
***Budget***



**DOUGLAS EDUCATION SERVICE DISTRICT  
2025-2026 ADOPTED BUDGET  
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## 2025-26 BUDGET CALENDAR

<b>April 14, 2025</b>	<b>1<sup>st</sup> PUBLICATION OF NOTICE OF BUDGET COMMITTEE MEETING</b> in <i>The News Review</i> . Notice to be published not more than 30 days nor less than 5 days prior to date of budget meeting.
<b>April 23, 2025</b>	<b>2<sup>nd</sup> PUBLICATION OF NOTICE OF BUDGET COMMITTEE MEETING</b> on the Douglas ESD website. Notice to be published not more than 30 days nor less than 5 days prior to date of budget committee meeting.
<b>May 1, 2025 7:00pm DESD</b>	<b>BUDGET COMMITTEE MEETING</b> – elect presiding officer; presentation of budget message and budget document by budget officer; consider recommendations from citizens; announce the time of the next meeting, if any. The Budget Committee may choose to elect an alternate presiding officer. All meetings are open to the public. The budget document is filed in the district office as a public record. A simple majority of the members of the Budget Committee is required on any motion.
<b>May 30, 2025</b>	<b>PUBLICATION OF THE NOTICE OF BUDGET HEARING, FINANCIAL SUMMARY, AND FUND SUMMARIES</b> – not more than 25 days nor less than 5 days prior to hearing.
<b>June 12, 2025 6:30pm DESD</b>	<b>PUBLIC HEARING ON BUDGET/ADOPT BUDGET, APPROPRIATE FUNDS, AND IMPOSE AND CATEGORIZE TAX LEVY</b> – as approved by the Budget Committee, shall be conducted by at least a quorum of the Board.

### NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Douglas Education Service District, Douglas County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at 1409 NE Diamond Lake Blvd, Roseburg, OR. The meeting will take place on the 1st day of May, 2025 at 7:00 p.m. The purpose is to receive the budget message and document of the district. A copy of the budget document may be inspected and obtained on or after May 1, 2025 at the administrative offices, 1409 NE Diamond Lake Blvd, Roseburg, OR, between 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 appear at the meeting and discuss the proposed programs with the Budget Committee. Any person may ask questions about and comment on the budget document.

### NOTICE OF BUDGET HEARING

A meeting of the Board of Directors will be held on June 12<sup>th</sup>, 2025, at 6:30 p.m. at 1409 NE Diamond Lake Blvd, Roseburg, OR. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025, as approved by the Douglas Education Service District Budget Committee. A summary of the budget, including total budget requirements and taxes proposed to be levied, is presented below. A copy of the budget may be inspected or obtained at the administrative offices, 1409 NE Diamond Lake Blvd, Roseburg, OR between the hours of 8:00 a.m. and 4:00 p.m. This certifies that the budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget are explained below.

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**BUDGET COMMITTEE MEMBERS**

**Board of Directors**

Tom Dole   Zone 1 .....	term expires June 30, 2027
Harry McDermott   Zone 2 .....	term expires June 30, 2025
Gayl Bowser   Zone 3 .....	term expires June 30, 2027
Mike Keizer   Zone 4 .....	term expires June 30, 2025
Anita Cox, Vice-Chair   Zone 5 .....	term expires June 30, 2025
Gina Stewart   At Large.....	term expires June 30, 2025
Barbara Crawford, Chair   At Large .....	term expires June 30, 2027

**Appointed Budget Committee Members**

Charles Lee   Zone 1 .....	term expires June 30, 2026
Vacant   Zone 2.....	term expires June 30, 2027
Hank Perry   Zone 3 .....	term expires June 30, 2025
Lorna Quimby   Zone 3 .....	term expires June 30, 2027
Janet Holland   Zone 4 .....	term expires June 30, 2026
Tracy Adevai   Zone 4 .....	term expires June 30, 2027
Dan Forbess   Zone 5 .....	term expires June 30, 2025
Andy Boe   Zone 5 .....	term expires June 30, 2026

Analicia Nicholson - Superintendent, Budget Officer

Meeting Place : All budget meetings will be held at the Douglas Education Service District office,  
1409 Diamond Lake Blvd Suite 110, Roseburg, Oregon 97470

**Douglas Education Service District**  
**2024-2025 Administrative Staff**

Analicia Nicholson	Superintendent
Racheal Aiken	Assistant Business Director
Venice Anderson	Chief Financial Officer
Alysha Barraza	Electronic Information & Design Manager
Windy Digby	EI/ECSE Director - Douglas County
Debra Fitzgibbons	OTAP/RSOI Coordinator
Heather Freiling	Care Connections & Educ Prog Coordinator
Holly Hill	Director of Human Resources
Julie Hurley	Executive Director of Early Learning
Stacy Inman	EI/ECSE Director - Jackson County
Angela Keeran	Special Education Director
Darcy Larson	EI/ECSE Program Admin - Jackson County
Raeann Malone	Communications Administrator
Ana Mannenbach	EI/ECSE Program Admin - Jackson County
Tiana Oaks	Director of Behavioral Health Services
Cindy Rohver	Special Education Coordinator
Amy Rose	Director of Education Services
Heather Sewall	EI/ECSE Program Admin - Douglas County
Melissa Taylor-Bowen	K12 Speech Program Coordinator
Veronica Van Drimmelen	Operations Coordinator
Asthika Welikala	Chief Information Officer
Gillian Wesenberg	Early Learning Hub Director

## **2025-26 Budget Message**

I submit for your review the proposed budget of the Douglas Education Service District for the 2025-2026 fiscal year. This budget has been prepared in accordance with the Oregon Revised Statutes, with the assistance of the administrative and fiscal team at Douglas Education Service District.

This \$63,335,085 budget has been developed based on Governor Kotek's recommended budget, which includes an anticipated \$11.3 billion state school funding level over the 2025-2027 biennium, based on the 49/51 percent allocation.

Douglas ESD receives funding from several sources, including the state school fund (SSF), local property taxes, local, state, and federal grants, contracts, and entrepreneurial initiatives. The general fund accounts for approximately 20% of the budget. The remaining 80% of the budget consists of federal and state contracts and grants, as well as local grants. For many of these grants, a continuing service level increase of around 4.5% is anticipated.

Budgets are cyclical, encompassing phases of expansion, contraction, and maintenance. This year, the Co-Chair Budget Framework lists the education budget as \$11.4 billion, which represents an increase of \$1.1 billion from the previous biennium. This increase ensures the continuation of existing service levels. In other words, it reflects the necessary funding required to maintain current operations, which signifies the maintenance phase. During the maintenance phase, we will observe some specific program expansions and reductions, but most programs will remain unchanged.

Douglas ESD has experienced a 204 ADMw drop in the latest estimate from ODE, resulting in reduced funding of \$100,000. Program administrators were directed to prioritize their program goals and expenditures by making 2% reductions to the general fund budget. This will mostly impact expenditures.

In conclusion, the upcoming year's budget reflects a phase of maintenance. It is essential to strategically manage our resources to ensure the sustainability of vital programs. By prioritizing our program goals, making necessary adjustments, and closely monitoring legislative developments, we will continue to provide quality educational services to our community.

Sincerely,

Analicia Nicholson,  
Superintendent

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## BUDGET DOCUMENT USER'S GUIDE

This budget document contains the complete fiscal year 2025-26 Adopted Budget for Douglas Education Service District (ESD). Included are the budgets for the ESD's General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects, Funds, Enterprise Funds and Agency Funds. The budget document is divided into sections that are intended to facilitate navigation, improve readability, and enhance understanding of the ESD.

The **Introduction** section contains the Budget Message, the Executive Summary, which is a profile of the ESD, and a summary of the current strategic plan.

The **Fund Summary** contains an overview description of each ESD fund and a summary of budgeted resources and expenditures by fund.

The **Appendices** are 1) Required Publications to approve the Budget, 2) a Budget Resolutions, and 3) the Budget Terminology.

## **INTRODUCTION**

### **EXECUTIVE SUMMARY**

The Douglas Education Services District administration is pleased to present the 2025-2026 Douglas ESD Proposed Budget document. This budget has been prepared in accordance with Oregon State regulations and local board policies.

The Executive Summary is designed to provide a comprehensive overview of Douglas Education Service District's 2025-2026 Proposed Budget for all Governmental, Proprietary, and Fiduciary Funds presented in numerical, narrative and graphical form. This Executive Summary includes a brief summary of the budget development process and selective financial data that support the programs and services provided to our component districts of Douglas and Jackson Counties.

Education service districts originated in Oregon's first laws establishing a general system of common schools – a system that has maintained but changed the responsibilities and names of Oregon's mid-level education service entity.

Throughout the history of Oregon's regional services system, local governance and state statutes concerning the mission of ESD's has remained somewhat constant. Education service districts assist school districts and the State of Oregon in achieving Oregon's education goals by providing equitable, high quality, cost-effective and locally responsive educational services, and opportunities at a regional level for all Oregon public school students.

### **ESD FUNDING**

Education service districts in Oregon are supported through multiple funding sources. Our general fund revenue comes from a set amount per ADMw (Average Daily Membership weighted). This amount is made up of property taxes, state timber tax receipts and the balance from the State of Oregon in state school fund

support. In 2025-2026 the Douglas ESD local funding (property taxes and state timber receipts) amount per ADMw is projected to be \$349.08 and state funding is projected to be \$178.20 per ADM for a total of \$527.28. Therefore, local funding provides 66% of our state school fund grant.

### **SCHOOL DISTRICTS SERVED**

The Douglas Education Service District provides services for 13 school districts in one of Oregon's largest counties, Douglas County. It serves both rural and more populous schools over 5,071 square miles. The individual district breakdown for ADM projected for the 2025-2026 is as follows:

<b>District</b>	<b>ADMr</b>	<b>ADMw</b>
Oakland #1	600	772.59
Roseburg #4	5434	6328.16
Glide #12	745	946.64
Days Creek #15	225	388.82
South Umpqua #19	1425	1658.06
Camas Valley #21	200	353.92
North Douglas #22	354	500.89
Yoncalla #32	268	431.75
Elkton #34	230	390.18
Riddle #70	356	504.28
Glendale #77	290	407.66
Winston-Dillard #116	1289	1513.83
Sutherlin #130	1275	1495.13
<b>Total ADM by District</b>	<b>12691</b>	<b>15691.91</b>

## **RESOLUTION/LOCAL SERVICE PLAN PROCESS**

Annually, 90% of the State School Fund Grant revenue received by an ESD is subject to the resolution process, creating a Local Service Plan that determines how the State School Fund resources will be used. Under the resolution process, at least two-thirds of the school districts in an ESD, representing more than one-half of the student population, must approve the local service plan. The resolution plan determines the programs and services that the Douglas ESD will offer to its component districts for the following fiscal year. At Douglas ESD all of our 13 school districts are committed to developing an annual Local Service Plan that every school district can support.

**The Douglas ESD Local Service Plan** contains the following services:

**Programs for Children with Special Needs**, including but not limited to special education services for at-risk students and professional development for employees who provide those services:

- a. Autism Consulting/Evaluation Support to deliver training and coaching to best practices for autism care to staff and districts.
- b. Audiology administers hearing test, attends IEP meetings for students with deaf/hard of hearing eligibility and services equipment.
- c. Specialized instruction for students for students PreK to 21 with complex needs.
- d. Special Education Coordination coordinates resources, delivers professional learning, provides on-site visits, technical assistance, compliance support, and grant research and writing.
- e. Nursing Services to support district efforts to effectively manage students' health and wellness.
- f. Occupational Therapy/Physical Therapy provides consultative services for students with orthopedic impairment, autism spectrum, traumatic brain injury and/or other health impairments with significant motor involvement.
- g. Speech-Language Therapy provides instruction to children who have speech and language disorders.
- h. Developmental Evaluation for children Birth to 5.



**Technology Support** for component school districts:

- a. Technology infrastructure services.
- b. Network Conferencing.
- c. Digital Curriculum and Materials Support.

**Instructional Services** for component school districts designed to support them in meeting the requirements of state and federal law related to the provision of a quality education:

- a. Basic Attendance provides support and consultation to districts around student engagement and attendance.
- b. Behavioral Health Coordination & Mentoring coordinates training and support in trauma-informed practices, social-emotional learning, classroom management, nonviolent crisis prevention, suicide prevention, threat assessment, problem solving, growth mindset, and positive behavioral interventions and supports.
- c. Instructional Coaching Support develops professional learning opportunities for educators to enhance effective instruction by providing training, materials, and consultation.
- d. Instructional Education Coordination coordinates resources, delivers professional learning, provides on-site visits, technical assistance, compliance support, and grant research and writing.
- e. Notification System for Home-Schooled Children manages the notification system for homeschooled students in Douglas County. Informs families of their homeschooling responsibilities and involves collecting assessment data through standardized tests.

**Administrative and Support Services** designed to consolidate component school district functions:

- a. Business Services assists local districts with short-term business needs.
- b. Communications collaborates with schools and community partners to enhance public outreach, employing strategies for media support, and crisis communications.
- c. Countywide Licensed Substitute Services partners with Edustaff, LLC to provide licensed and classified substitutes, handling recruitment, hiring, and training.

- d. Courier Services deliver materials weekly to schools and offers book sharing services to libraries in Douglas County.
- e. Human Resources provides Human Resources support and consulting, job postings, and TSPC information.

### **Regional, State, & Federal Contracts & Grants**

**Regional Early Intervention/Early Childhood Special Education (EI/ECSE) for Southern Oregon.** This program offers services for families with children age birth to 5 who have development delays. The Oregon Department of Education contracts with Douglas ESD to coordinate the services for the Southern Oregon Region. The program is active in child find activities and provides information through the various communities in order to reach families who may need services. This is followed by screening and comprehensive evaluation. The staff work collaboratively with community agencies by serving on advisory boards and providing training to parents, day-care providers and preschool personnel:

- a. Coordinates EI/ECSE programs throughout the five-county region (Douglas, Jackson, Josephine, Klamath, and Lake) of Southern Oregon
- b. Provides direct Early Intervention (birth to 3) Early Childhood Special Education program (3-5) (EI/ECSE) services to two county regions – Douglas and Jackson- with comprehensive birth to kindergarten services and programs for young children with disabilities as well as their families. The EI/ECSE program cooperates with Oregon Department of Education and component school districts to see that children and families can access exemplary, state-of-the-art evaluation, classroom and home-based services.

**School-Based Behavioral Health Grant** places a behavior skills trainer or interventionist in each district for 3 years while also funding masters degree in counseling.

**Early Childhood Behavioral Health Consultation** is a prevention-based service for childcare and preschool providers in Douglas County, who work with infants and young children, ages 5 months to 5 years. The goal is to build the capacity of families and early learning providers and teachers who serve children who have social-emotional needs.

**Care Connections & Education** supports children's health, safety and development in childcare settings in Douglas, Klamath, and Lake Counties. Services include recruiting, training, and retaining a high-quality, diverse early learning and childcare workforce through professional development.

**Business Champion for Kids** assists employers of all sizes to implement family-friendly practices to attract and retain employees. Co-leads the Douglas County Childcare Coalition with Care Connections and Education.

**Take Root Parenting** offers free education opportunities for parents and caregivers in Douglas, Lake, and Klamath Counties, providing multi-week and one-night workshops to support parenting.

**South-Central Oregon Early Learning Hub** is part of a statewide plan that administers Preschool Promise Coordinated Enrollment, Community UPLiFT, and Kindergarten Readiness Partnership and Innovation (KPI) to provide resources that lead to stable attached families.

**Foster Education Program (Horizons)** collaborates with Department of Human Services and the Juvenile Department to support youth with diverse life experiences, trauma exposure, and high-level behavioral and mental health needs to equip them for post-high school life.

**Juvenile Detention Education Program – Douglas County** collaborates with the Oregon Department of Education for the Juvenile Detention Education Program. A licensed teacher provides education in the

Douglas County Juvenile Detention Center, offering GED prep, credit recovery, college-level CLEP testing, and employment coaching.

**Oregon Technology Access Program (OTAP)** coordinates statewide professional development, communities of practice, and technical assistance in Assistive Technology, Augmentative and Alternative Communication, Universal Design for Learning, and Accessible Educational Materials.

**Regional Services for Students with Orthopedic Impairments** offers regional and statewide training, technical assistance, and resources to therapists and related professionals to provide services for learners with orthopedic impairments and to assess functional skills and address access to school environments and curriculum, as well as safety of students and staff.

**Student Investment Account/Small School Fund** services include data analysis, grant/report writing, and coordination with the ESD teams to enhance engagement, wellbeing, and opportunities for historically marginalized students and staff.

**Youth Transition Program** is a collaborative partnership between the office of Oregon Vocational Rehabilitation and Oregon Department of Education. Prepares youth experiencing disabilities for employment or career-related post-secondary education or training.

**Youth Reengagement** collaborates with schools and youth-serving partners. Creates personalized plans to re-engage youth to help ensure graduation requirements are met and future plans are made.

**Douglas Regional Educator Network** advances the profession of teaching through authentic communication, professional learning, and equitable and inclusive practices. Develops professional learning opportunities for educators to enhance effective instruction by providing training, materials, and consultation.

**Student Safety Prevention Specialist** collaborates with the Oregon Department of Education and ESD, offering equity-based training, policy development, suicide prevention protocol implementation, and staff and student training on safety topics.

**Perkins Regional Coordinator – Douglas County** works with school districts and Umpqua Community College to prepare for today's tech-driven workforce by focusing on career and technical education (CTE) opportunities.

**Regional Inclusion Services** provides regional services as a contract service with Southern Oregon ESD and helps pay for .5 of an autism consultant and a .5 of an occupational therapist.

**Regional Technical Assistance Provider (R-TAP)** provides special education development training and instructions from Oregon Department of Education.

**Safe Routes to School** fosters safe and enjoyable active transportation options for children's school commutes, promoting vibrant communities and enhancing walking and biking safety.

**Transition Network Facilitator** collaborates with the Oregon Department of Education to enhance post-educational outcomes for students experiencing disabilities to improve employment services. Fosters partnerships with agencies, organizations, and school districts.

A copy of the Douglas Education Service District 2025-2026 Local Service Plan can be found at the Douglas ESD website: <https://www.douglasesd.k12.or.us/about-douglas-esd/public-reports>

## BUDGET DEVELOPMENT PROCESS

The Douglas Education Service District has continued to employ a zero-based budget process for the development of the agency's budget. This entails the administrators responsible for their programs, bringing their budgets in to the executive team and defending the numbers. The process has been highly successful and has given the administrators more ownership in their program budgets. The preparation of the annual budget is not a periodic activity but is an on-going process involving the Douglas ESD personnel at all levels and the concerns and input of the component school districts.

The ESD budget committee consists of the seven elected members of the Board and eight members of component school district boards appointed by the Board, or designees of component school district boards, as required by law. Terms of the appointed members will be three years each with appointments made so that, as nearly as possible, the terms of one third of the member expire each year.

The Board will establish appropriate timelines and procedures for appointment of budget committee members. A majority of the constituted committee is required for passing an action item. Majority for a 15-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action item. In case of a vacancy in membership of the appointed budget committee prior to the expiration of the term of office of any such member, the ESD Board shall appoint a replacement to fill the unexpired term.

The budget committee shall hold one or more meetings to receive the budget message, the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all such meetings, as provided by law. All meetings of the budget committee are open to the public. Minutes shall be taken, made available and retained in accordance with the Public Meetings Law.

It is the function of the budget committee to approve budget estimates for a fiscal plan for the ensuing year, July 1 through June 30 inclusive. No new program should be considered for the budget estimate that has not

previously been submitted to the Board and adopted as part of the Strategic Plan and Local Service Plan. The budget committee will determine levels of spending, but will not determine programs.

The budget committee will approve an estimated budget document for submission to the Board. After the public hearing on the budget and any modifications of the budget deemed necessary as a result of that hearing, the Board will approve the proper resolutions to adopt and appropriate the budget. The Board will further determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor or the ensuing year, and itemized and categorized the ad valorem property tax amount or rate, as provided in ORS 310.060.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by the Local Budget Law.

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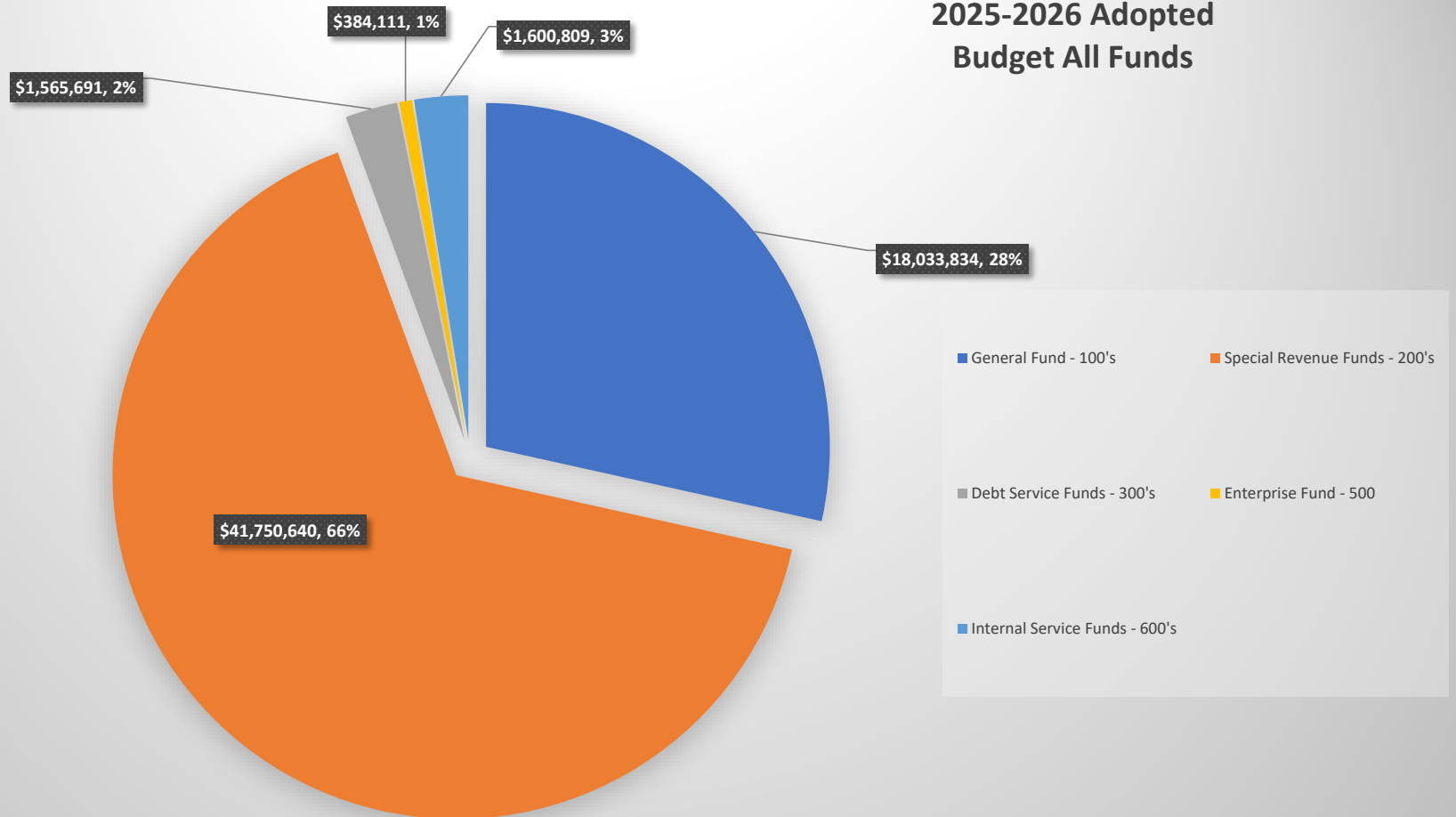
## BUDGET INFORMATION

The 2025-2026 Proposed Budget for the Douglas ESD totaling \$63,335,085 is an all-encompassing plan that balances the many needs of our component districts and regional services. This budget will provide the financial resources to operate all of our existing programs. The funding plan provides an estimated contingency of \$1,192,036 and unappropriated/ending fund balances of approximately \$289,775.

### 2025-26 Proposed Budget Funds Summary

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Proposed Budget 2025-26	Adopted Budget 2024-25
<b>RESOURCES</b>								
Local Revenue	\$ 11,671,022	\$ 2,364,175	\$ 751,500	\$ -	\$ 259,111	\$ 210,000	\$ 15,255,808	\$ 14,332,018
Intermediate Revenue	\$ -	\$ 1,766,660	\$ -	\$ -	\$ -	\$ -	\$ 1,766,660	\$ 1,853,302
State Revenue	\$ 2,768,376	\$ 26,973,758	\$ -	\$ -	\$ -	\$ -	\$ 29,742,134	\$ 27,683,139
Federal Revenue	\$ -	\$ 7,658,976	\$ -	\$ -	\$ -	\$ -	\$ 7,658,976	\$ 7,281,528
Transfers In	\$ 1,270,736	\$ 2,637,071	\$ 624,200	\$ -	\$ -	\$ 119,658	\$ 4,651,665	\$ 17,535,631
Other (Beginning Fund Bal)	\$ 2,323,700	\$ 350,000	\$ 189,991	\$ -	\$ 125,000	\$ 1,271,151	\$ 4,259,842	\$ 8,615,206
<b>Total Revenue</b>	<b>\$18,033,834</b>	<b>\$41,750,640</b>	<b>\$1,565,691</b>	<b>\$ -</b>	<b>\$ 384,111</b>	<b>\$1,600,809</b>	<b>\$63,335,085</b>	<b>\$77,300,824</b>
<b>EXPENDITURES</b>								
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Instruction	\$ 1,168,530 6.8	\$ 16,501,284 99.6	\$ -	\$ -	\$ -	\$ -	\$ 17,669,815 106.4	\$ 19,653,337 148.7
Support Services	\$ 14,363,852 91.1	\$ 12,141,945 78.2	\$ -	\$ -	\$ 384,111 2.0	\$ 834,693	\$ 27,724,600 171.2	\$ 22,992,862 144.5
Enterprise & Comm Services	\$ 173,256 1.0	\$ 4,340,850 27.3	\$ -	\$ -	\$ -	\$ -	\$ 4,514,106 28.2	\$ 5,292,156 28.8
Facilities Acq & Constr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 574,080	\$ 574,080	\$ 480,000
Other Uses	\$ 1,328,196	\$ 8,766,561	\$ 1,275,916	\$ -	\$ -	\$ -	\$ 11,370,673	\$ 26,929,810
Contingency	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 192,036	\$ 1,192,036	\$ 1,700,043
Ending Fund Balance	\$ -	\$ -	\$ 289,775	\$ -	\$ -	\$ -	\$ 289,775	\$ 252,616
<b>Total Expenditures</b>	<b>\$18,033,834 98.8</b>	<b>\$41,750,640 205.0</b>	<b>\$1,565,691</b>	<b>\$ -</b>	<b>\$ 384,111 2.0</b>	<b>\$1,600,809</b>	<b>\$63,335,085 305.9</b>	<b>\$77,300,824 322.0</b>

## 2025-2026 Adopted Budget All Funds



# GENERAL FUND

## FUND – 100

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## GENERAL FUND (100)

The General Fund is the district's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. The General Fund budget was developed using the resolution plan guidelines and priorities to allocate the available funds. Proposed revenues and other financing sources of \$12,661,000 for 2025-26 represent a \$551,000 increase in funding due to increases in local revenue dollars, fees from grants, SSF, beginning fund balance and interest earned.

For fiscal year 2025-26, 53% of the revenue to support this fund is generated from the counties through property taxes. An estimated 26% of the revenue generated is from the State School Fund. The 2025-25 estimate released on February 28, 2024 was used for this budget. This is based on the 2025-27 Oregon Department of Education Adopted Budget of \$11.4 B.

General Fund expenditures total \$12,661,000 for 2025-26. There is a projected increase in expenditures of \$551,000 for 2025-26.

General Fund	2024-2025 Proposed Budget		2025-2026 Proposed Budget		Increase/ (Decrease)		
REVENUE							
Local Revenue	\$	7,240,000	\$	7,546,000	\$	306,000	
Intermediate Revenue	\$	-			\$	-	
State Revenue	\$	2,500,000	\$	2,700,000	\$	200,000	
Federal Revenue	\$	-			\$	-	
Transfers In	\$	200,000	\$	101,300	\$	(98,700)	
Other (Beginning Fund Bal)	\$	2,170,000	\$	2,313,700	\$	143,700	
Total Revenue	\$	12,110,000	\$	12,661,000	\$	551,000	
EXPENDITURES							
						FTE	
Instruction	\$	1,097,714	10.04	\$	752,708	6.25	\$ (345,006) (3.79)
Support Services	\$	8,616,045	53.58	\$	9,522,113	52.21	\$ 906,068 (1.37)
Enterprise and Community Services	\$	108,046	0.49	\$	107,983	0.49	\$ (63) 0.00
Facilities Acquisition & Construction	\$	-		\$	-		\$ - -
Other Uses	\$	1,288,196		\$	1,278,196		\$ (10,000) -
Contingency	\$	1,000,000		\$	1,000,000		\$ - -
Ending Fund Balance	\$	-		\$	-		\$ - -
Total Expenditures	\$	12,110,000	64.11	\$	12,661,000	58.95	\$ 551,000 (5.16)

DOUGLAS EDUCATION SERVICE DISTRICT  
1409 NE Diamond Lake Blvd#110 Roseburg, OR 97470-1493

Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 100</b>	<b>General Fund</b>								
	1110 Taxes	5,346,879	5,535,149	5,415,000	0.00	5,527,000	5,527,000	5,527,000	0.00
	1500 Earnings-Investments	212,911	294,187	100,000	0.00	200,000	200,000	200,000	0.00
	1940 Svcs Oth Local Educa Agen	0	4,561	0	0.00	0	0	0	0.00
	1960 Recovery of Prior Years' Expenditures	10,847	16,261	10,000	0.00	0	0	0	0.00
	1980 Fees Charged To Grants	1,844,697	1,942,772	1,700,000	0.00	1,800,000	1,800,000	1,800,000	0.00
	1990 Miscellaneous	26,644	19,849	15,000	0.00	19,000	19,000	19,000	0.00
	<b>1000 Revenue from Local Sources</b>	<b>7,441,979</b>	<b>7,812,778</b>	<b>7,240,000</b>	<b>0.00</b>	<b>7,546,000</b>	<b>7,546,000</b>	<b>7,546,000</b>	<b>0.00</b>
	3101 SSF- Gen Support	2,233,545	2,215,588	2,500,000	0.00	2,700,000	2,700,000	2,700,000	0.00
	<b>3000 Revenue from State Sources</b>	<b>2,233,545</b>	<b>2,215,588</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>0.00</b>
	5200 Interfund Transfers	100,000	300,000	200,000	0.00	101,300	101,300	101,300	0.00
	5300 Sale Comp Loss Fxd Assets	46,357	820	0	0.00	0	0	0	0.00
	5400 Beginning Fund Balance	2,875,224	3,682,153	2,170,000	0.00	2,313,700	2,313,700	2,313,700	0.00
	<b>5000 Other Sources</b>	<b>3,021,581</b>	<b>3,982,973</b>	<b>2,370,000</b>	<b>0.00</b>	<b>2,415,000</b>	<b>2,415,000</b>	<b>2,415,000</b>	<b>0.00</b>
<b>Total Fund 100</b>	<b>General Fund</b>	<b>12,697,105</b>	<b>14,011,339</b>	<b>12,110,000</b>	<b>0.00</b>	<b>12,661,000</b>	<b>12,661,000</b>	<b>12,661,000</b>	<b>0.00</b>

DOUGLAS EDUCATION SERVICE DISTRICT  
1409 NE Diamond Lake Blvd#110 Roseburg, OR 97470-1493

Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund</b>	<b>100</b>	<b>General Fund</b>								
Function	1220	Restr Pgrms Stdnts Disabl								
100		Salaries	198,053	225,170	231,461	4.18	243,466	243,467	243,466	4.08
200		Salary Benefits	82,582	127,679	137,908	0.00	175,924	175,924	175,924	0.00
300		Purchase Services	8,958	7,498	10,890	0.00	5,350	5,350	5,350	0.00
400		Supplies	1,066	544	4,000	0.00	600	600	600	0.00
600		Other Objects	0	5	0	0.00	0	0	0	0.00
<b>Total Function 1220 Restr Pgrms Stdnts Disabl</b>			<b>290,659</b>	<b>360,896</b>	<b>384,259</b>	<b>4.18</b>	<b>425,340</b>	<b>425,340</b>	<b>425,340</b>	<b>4.08</b>
Function	1260	Early Intervention								
100		Salaries	237,496	378,889	409,742	5.86	196,170	196,171	196,170	2.17
200		Salary Benefits	137,586	239,524	263,913	0.00	114,398	114,397	114,398	0.00
300		Purchase Services	6,199	7,047	27,800	0.00	4,800	4,800	4,800	0.00
400		Supplies	12,824	3,279	12,000	0.00	12,000	12,000	12,000	0.00
<b>Total Function 1260 Early Intervention</b>			<b>394,104</b>	<b>628,739</b>	<b>713,455</b>	<b>5.86</b>	<b>327,368</b>	<b>327,368</b>	<b>327,368</b>	<b>2.17</b>
Function	2130	Health Services								
100		Salaries	137,991	400,853	264,794	3.22	255,051	255,051	255,051	3.04
200		Salary Benefits	71,590	248,355	168,213	0.00	176,313	176,313	176,313	0.00
300		Purchase Services	26,606	34,836	25,340	0.00	29,550	29,550	29,550	0.00
400		Supplies	864	849	3,000	0.00	3,500	3,500	3,500	0.00
600		Other Objects	1,116	977	1,100	0.00	1,100	1,100	1,100	0.00
<b>Total Function 2130 Health Services</b>			<b>238,166</b>	<b>685,869</b>	<b>462,447</b>	<b>3.22</b>	<b>465,514</b>	<b>465,514</b>	<b>465,514</b>	<b>3.04</b>
Function	2140	Psychological Services								
100		Salaries	104,305	99,942	79,161	0.90	85,202	85,202	85,202	0.93

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 100</b>	<b>General Fund</b>									
200	Salary Benefits		66,718	63,956	51,496	0.00	60,577	60,577	60,577	0.00
300	Purchase Services		1,280	2,453	1,310	0.00	1,500	1,500	1,500	0.00
<b>Total Function 2140 Psychological Services</b>			<b>172,303</b>	<b>166,351</b>	<b>131,966</b>	<b>0.90</b>	<b>147,279</b>	<b>147,279</b>	<b>147,279</b>	<b>0.93</b>
<b>Function 2150</b>	<b>Speech Pathology &amp; Audiology Services</b>									
100	Salaries		1,202,199	1,481,306	1,544,709	24.29	1,378,540	1,378,540	1,378,540	21.24
200	Salary Benefits		683,956	892,532	951,525	0.00	912,273	912,273	912,273	0.00
300	Purchase Services		925,202	878,860	1,012,720	0.00	1,792,460	1,792,460	1,792,460	0.00
400	Supplies		74,536	31,306	31,600	0.00	29,540	29,540	29,540	0.00
600	Other Objects		22,813	1,837	2,000	0.00	3,000	3,000	3,000	0.00
<b>Total Function 2150 Speech Pathology &amp; Audiology Services</b>			<b>2,908,706</b>	<b>3,285,842</b>	<b>3,542,554</b>	<b>24.29</b>	<b>4,115,813</b>	<b>4,115,813</b>	<b>4,115,813</b>	<b>21.24</b>
<b>Function 2160</b>	<b>Oth Student Treatment Svc</b>									
100	Salaries		266,416	221,935	466,559	6.16	553,938	553,939	553,938	6.90
200	Salary Benefits		125,567	105,817	207,392	0.00	337,068	337,068	337,068	0.00
300	Purchase Services		149,525	157,832	135,659	0.00	20,350	20,350	20,350	0.00
400	Supplies		359	809	850	0.00	1,200	1,200	1,200	0.00
<b>Total Function 2160 Oth Student Treatment Svc</b>			<b>541,866</b>	<b>486,394</b>	<b>810,460</b>	<b>6.16</b>	<b>912,556</b>	<b>912,556</b>	<b>912,556</b>	<b>6.90</b>
<b>Function 2190</b>	<b>Svc Direct/Studnt Supp Sv</b>									
100	Salaries		44,067	86,669	47,368	0.63	108,561	108,562	108,561	1.78
200	Salary Benefits		27,481	52,988	32,767	0.00	87,617	87,616	87,617	0.00
300	Purchase Services		96,583	109,496	106,285	0.00	105,065	105,065	105,065	0.00
400	Supplies		4,901	1,888	3,875	0.00	1,810	1,810	1,810	0.00
600	Other Objects		0	1,183	1,000	0.00	1,000	1,000	1,000	0.00
<b>Total Function 2190 Svc Direct/Studnt Supp Sv</b>			<b>173,033</b>	<b>252,224</b>	<b>191,295</b>	<b>0.63</b>	<b>304,054</b>	<b>304,054</b>	<b>304,054</b>	<b>1.78</b>
<b>Function 2250</b>	<b>MSD Overhead Svcs</b>									



# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 100</b>	<b>General Fund</b>									
100	Salaries		217,427	238,952	238,074	2.73	196,728	196,728	196,728	2.18
200	Salary Benefits		119,861	141,655	144,202	0.00	130,625	130,625	130,625	0.00
300	Purchase Services		29,646	65,668	91,534	0.00	76,257	76,257	76,257	0.00
400	Supplies		37,782	32,652	15,000	0.00	46,082	46,082	46,082	0.00
600	Other Objects		395	460	6,000	0.00	395	395	395	0.00
Total Function 2210 Improvment Instruc Svcs			405,111	479,386	494,810	2.73	450,087	450,087	450,087	2.18
Function 2220	Educational Media Services									
300	Purchase Services		0	0	20,000	0.00	19,570	19,570	19,570	0.00
400	Supplies		0	204	0	0.00	1,500	1,500	1,500	0.00
Total Function 2220 Educational Media Services			0	204	20,000	0.00	21,070	21,070	21,070	0.00
Function 2240	Instructional Staff Dev									
300	Purchase Services		178	5,750	47,000	0.00	16,000	16,000	16,000	0.00
400	Supplies		605	0	3,000	0.00	3,000	3,000	3,000	0.00
Total Function 2240 Instructional Staff Dev			783	5,750	50,000	0.00	19,000	19,000	19,000	0.00
Function 2310	Board Of Education Svcs									
300	Purchase Services		39,895	76,220	42,550	0.00	41,800	41,800	41,800	0.00
400	Supplies		10,180	10,295	11,400	0.00	10,400	10,400	10,400	0.00
600	Other Objects		15,575	21,920	22,500	0.00	28,500	28,500	28,500	0.00
Total Function 2310 Board Of Education Svcs			65,650	108,435	76,450	0.00	80,700	80,700	80,700	0.00
Function 2320										
100	Salaries		196,184	215,371	235,161	1.82	302,069	302,069	302,069	2.80
200	Salary Benefits		103,398	125,249	138,150	0.00	182,510	182,511	182,510	0.00
300	Purchase Services		25,188	52,232	44,520	0.00	36,120	36,120	36,120	0.00
400	Supplies		4,129	16,149	11,000	0.00	11,100	11,100	11,100	0.00
2025-2026 ESD Adopted Budget										

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund	100	General Fund								
	600	Other Objects	47,303	26,387	28,000	0.00	28,000	28,000	28,000	0.00
Total Function	2320		376,203	435,388	456,831	1.82	559,800	559,800	559,800	2.80
Function	2520	Fiscal Services								
	100	Salaries	305,849	411,599	328,647	3.85	366,679	366,679	366,679	4.15
	200	Salary Benefits	159,582	235,987	191,674	0.00	234,743	234,743	234,743	0.00
	300	Purchase Services	27,984	37,591	48,200	0.00	31,100	31,100	31,100	0.00
	400	Supplies	7,308	9,210	7,000	0.00	8,900	8,900	8,900	0.00
	600	Other Objects	712	3,500	5,000	0.00	1,000	1,000	1,000	0.00
Total Function	2520	Fiscal Services	501,436	697,887	580,521	3.85	642,422	642,422	642,422	4.15
Function	2570	Internal Services								
	100	Salaries	14,255	13,657	14,395	0.32	15,252	15,252	15,252	0.32
	200	Salary Benefits	5,407	5,947	6,392	0.00	7,600	7,600	7,600	0.00
	300	Purchase Services	8,904	1,281	0	0.00	1,830	1,830	1,830	0.00
	400	Supplies	0	4,665	0	0.00	5,100	5,100	5,100	0.00
Total Function	2570	Internal Services	28,566	25,550	20,787	0.32	29,782	29,782	29,782	0.32
Function	2630	Information Services								
	100	Salaries	180,047	141,431	170,133	2.50	201,664	201,664	201,664	2.68
	200	Salary Benefits	69,458	72,095	86,968	0.00	111,121	111,121	111,121	0.00
	300	Purchase Services	9,310	7,543	11,118	0.00	9,618	9,618	9,618	0.00
	400	Supplies	376	3,130	2,000	0.00	7,700	7,700	7,700	0.00
	600	Other Objects	0	115	500	0.00	500	500	500	0.00
Total Function	2630	Information Services	259,191	224,315	270,719	2.50	330,603	330,603	330,603	2.68
Function	2640	Staff Services								
	100	Salaries	367,728	306,368	376,996	5.00	339,724	339,724	339,724	4.03
		2025-2026 ESD Adopted Budget								

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	General Fund									
200	Salary Benefits		203,765	180,955	238,274	0.00	202,001	202,002	202,001	0.00
300	Purchase Services		63,271	56,695	41,900	0.00	37,900	37,900	37,900	0.00
400	Supplies		64,024	51,142	92,110	0.00	97,270	97,270	97,270	0.00
600	Other Objects		2,365	12,083	2,400	0.00	2,400	2,400	2,400	0.00
Total Function 2640	Staff Services		701,154	607,244	751,680	5.00	679,295	679,295	679,295	4.03
Function 2660	Technology Services									
100	Salaries		127,349	191,958	203,987	2.15	212,854	212,854	212,854	2.15
200	Salary Benefits		70,070	109,643	126,955	0.00	146,305	146,305	146,305	0.00
300	Purchase Services		177,623	77,556	144,345	0.00	141,695	141,695	141,695	0.00
400	Supplies		283,992	264,732	280,087	0.00	263,135	263,135	263,135	0.00
500	Equipment		5,426	0	0	0.00	0	0	0	0.00
600	Other Objects		0	150	150	0.00	150	150	150	0.00
Total Function 2660	Technology Services		664,460	644,039	755,524	2.15	764,138	764,138	764,138	2.15
Function 3300	Community Services									
100	Salaries		39,971	59,189	46,206	0.49	47,591	47,591	47,591	0.49
200	Salary Benefits		23,083	35,806	28,744	0.00	32,491	32,492	32,491	0.00
300	Purchase Services		13,513	12,196	24,395	0.00	21,500	21,500	21,500	0.00
400	Supplies		1,984	917	8,200	0.00	5,900	5,900	5,900	0.00
600	Other Objects		299	299	500	0.00	500	500	500	0.00
Total Function 3300	Community Services		78,851	108,407	108,046	0.49	107,983	107,983	107,983	0.49
Function 5200	Transfers Of Funds									
700	Transfers		45,000	45,000	60,000	0.00	50,000	50,000	50,000	0.00
Total Function 5200	Transfers Of Funds		45,000	45,000	60,000	0.00	50,000	50,000	50,000	0.00
Function 5300	Apportionment Funds ESD									
2025-2026 ESD Adopted Budget										

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	General Fund									
700	Transfers		1,169,710	1,228,195	1,228,196	0.00	1,228,196	1,228,196	1,228,196	0.00
Total Function 5300	Apportionment Funds ESD		1,169,710	1,228,195	1,228,196	0.00	1,228,196	1,228,196	1,228,196	0.00
Function 6000	Contingencies									
800	Other Uses		0	0	1,000,000	0.00	1,000,000	1,000,000	1,000,000	0.00
Total Function 6000	Contingencies		0	0	1,000,000	0.00	1,000,000	1,000,000	1,000,000	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses		3,682,153	3,535,225	0	0.00	0	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		3,682,153	3,535,225	0	0.00	0	0	0	0.00
Total Fund 100	General Fund		12,697,105	14,011,339	12,110,000	64.11	12,661,000	12,661,000	12,661,000	58.94

GENERAL FUND  
OTHER  
FUND – 101

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## GENERAL FUND-OTHER (101)

Administrative service contracts with Districts make up the General Fund-Other 101 fund. These services include Business Services, Human Resources, Communication and Technology Services. Revenue is solely derived from contracts with Local Education and Governmental Agencies.

As of 2024-25 all District Reimbursement Fund 230 expenditures and revenue is being moved to General Fund-Other 101 fund. All service contracts with component districts and other local education and governmental agencies will now be recorded here.

General Fund-Other	2024-2025 Proposed Budget		2025-2026 Proposed Budget		Increase/ (Decrease)
<b>REVENUE</b>					
Local Revenue	\$ 1,743,779		\$ 4,135,022		\$ 2,391,243
Intermediate Revenue	\$ -		\$ -		\$ -
State Revenue	\$ -		\$ 68,376		\$ 68,376
Federal Revenue	\$ -		\$ -		\$ -
Transfers In	\$ 338,465		\$ 1,169,436		\$ 830,971
Other (Beginning Fund Bal)			\$ -		\$ -
<b>Total Revenue</b>	<b>\$ 2,082,244</b>		<b>\$ 5,372,834</b>		<b>\$ 3,290,590</b>
<b>EXPENDITURES</b>					
					FTE
Instruction	\$ -		\$ 415,822	0.5	\$ 415,822
Support Services	\$ 2,032,244	15.35	\$ 4,841,739	38.87	\$ 2,809,495
Enterprise and Community Services	\$ -		\$ 65,273	0.5	\$ 65,273
Facilities Acquisition & Construction	\$ -		\$ -		\$ -
Other Uses	\$ 50,000		\$ 50,000		\$ -
Contingency	\$ -		\$ -		\$ -
Ending Fund Balance	\$ -		\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 2,082,244</b>	<b>15.35</b>	<b>\$ 5,372,834</b>	<b>39.87</b>	<b>\$ 3,290,590</b>
					<b>23.52</b>

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 101</b>	<b>General Fund-Contracted Services</b>								
	1940 Svcs Oth Local Educa Agen	1,507,874	1,620,256	1,585,579	0.00	3,799,522	3,799,522	3,799,522	0.00
	1970 Svcs Other Funds	261,807	158,200	157,200	0.00	335,500	335,500	335,500	0.00
	1990 Miscellaneous	1,200	0	1,000	0.00	0	0	0	0.00
	1000 Revenue from Local Sources	1,770,881	1,778,456	1,743,779	0.00	4,135,022	4,135,022	4,135,022	0.00
	3199 Other Unrestricted Grants in aid	0	0	0	0.00	68,376	68,376	68,376	0.00
	3000 Revenue from State Sources	0	0	0	0.00	68,376	68,376	68,376	0.00
	5400 Beginning Fund Balance	201,228	359,790	338,465	0.00	1,169,436	1,169,436	1,169,436	0.00
	5000 Other Sources	201,228	359,790	338,465	0.00	1,169,436	1,169,436	1,169,436	0.00
<b>Total Fund 101</b>	<b>General Fund-Contracted Services</b>	<b>1,972,109</b>	<b>2,138,246</b>	<b>2,082,244</b>	<b>0.00</b>	<b>5,372,834</b>	<b>5,372,834</b>	<b>5,372,834</b>	<b>0.00</b>



# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 101</b>	<b>General Fund-Contracted Services</b>									
Function 1260	Early Intervention									
100	Salaries		0	0	0	0.00	48,435	48,435	48,435	0.50
200	Salary Benefits		0	0	0	0.00	31,606	31,605	31,606	0.00
300	Purchase Services		0	0	0	0.00	331,781	331,781	331,781	0.00
400	Supplies		0	0	0	0.00	4,000	4,000	4,000	0.00
Total Function 1260 Early Intervention			0	0	0	0.00	415,822	415,822	415,822	0.50
Function 2120	Guidance Services									
100	Salaries		0	0	0	0.00	33,510	33,510	33,510	0.60
200	Salary Benefits		0	0	0	0.00	15,466	15,465	15,466	0.00
300	Purchase Services		0	0	0	0.00	2,650	2,650	2,650	0.00
600	Other Objects		0	0	0	0.00	15,225	15,225	15,225	0.00
Total Function 2120 Guidance Services			0	0	0	0.00	66,850	66,850	66,850	0.60
Function 2130	Health Services									
100	Salaries		0	0	0	0.00	256,044	256,044	256,044	3.15
200	Salary Benefits		0	0	0	0.00	178,726	178,726	178,726	0.00
300	Purchase Services		0	0	0	0.00	14,100	14,100	14,100	0.00
400	Supplies		0	0	0	0.00	1,500	1,500	1,500	0.00
600	Other Objects		0	0	0	0.00	1,000	1,000	1,000	0.00
Total Function 2130 Health Services			0	0	0	0.00	451,370	451,370	451,370	3.15
Function 2140	Psychological Services									
100	Salaries		0	0	0	0.00	210,022	210,022	210,022	3.05
200	Salary Benefits		0	0	0	0.00	139,664	139,663	139,664	0.00
300	Purchase Services		0	0	0	0.00	14,700	14,700	14,700	0.00
400	Supplies		0	0	0	0.00	7,500	7,500	7,500	0.00

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 101</b>	<b>General Fund-Contracted Services</b>									
600	Other Objects		0	0	0	0.00	700	700	700	0.00
Total Function 2140	Psychological Services		0	0	0	0.00	372,586	372,586	372,586	3.05
Function 2150	Speech Pathology & Audiology Services									
100	Salaries		0	0	0	0.00	139,862	139,861	139,862	1.57
200	Salary Benefits		0	0	0	0.00	94,780	94,781	94,780	0.00
Total Function 2150	Speech Pathology & Audiology Services		0	0	0	0.00	234,642	234,642	234,642	1.57
Function 2160	Oth Student Treatment Svc									
100	Salaries		0	0	0	0.00	422,309	422,309	422,309	8.22
200	Salary Benefits		0	0	0	0.00	338,790	338,790	338,790	0.00
300	Purchase Services		0	0	0	0.00	24,550	24,550	24,550	0.00
400	Supplies		0	0	0	0.00	2,881	2,881	2,881	0.00
Total Function 2160	Oth Student Treatment Svc		0	0	0	0.00	788,530	788,530	788,530	8.22
Function 2190	Svc Direct/Studnt Supp Sv									
100	Salaries		0	0	0	0.00	248,744	248,744	248,744	3.68
200	Salary Benefits		0	0	0	0.00	161,807	161,807	161,807	0.00
Total Function 2190	Svc Direct/Studnt Supp Sv		0	0	0	0.00	410,551	410,551	410,551	3.68
Function 2210	Improvment Instruc Svcs									
100	Salaries		0	0	0	0.00	41,849	41,849	41,849	0.49
200	Salary Benefits		0	0	0	0.00	29,877	29,876	29,877	0.00
600	Other Objects		0	0	0	0.00	478	478	478	0.00
Total Function 2210	Improvment Instruc Svcs		0	0	0	0.00	72,204	72,204	72,204	0.49
Function 2230	Assessment And Testing									
100	Salaries		0	0	0	0.00	64,203	64,203	64,203	0.85

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 101</b>	<b>General Fund-Contracted Services</b>									
200	Salary Benefits		0	0	0	0.00	48,005	48,006	48,005	0.00
300	Purchase Services		0	0	0	0.00	1,100	1,100	1,100	0.00
400	Supplies		0	0	0	0.00	400	400	400	0.00
<b>Total Function 2230 Assessment And Testing</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>113,708</b>	<b>113,708</b>	<b>113,708</b>	<b>0.85</b>
<b>Function 2520</b>	<b>Fiscal Services</b>									
100	Salaries		299,155	291,414	314,514	3.85	301,253	301,254	301,253	3.55
200	Salary Benefits		154,392	172,339	188,445	0.00	191,487	191,488	191,487	0.00
300	Purchase Services		27,969	26,228	24,950	0.00	15,650	15,650	15,650	0.00
400	Supplies		13,579	3,846	3,700	0.00	3,000	3,000	3,000	0.00
600	Other Objects		0	690	230	0.00	2,000	2,000	2,000	0.00
<b>Total Function 2520 Fiscal Services</b>			<b>495,096</b>	<b>494,518</b>	<b>531,839</b>	<b>3.85</b>	<b>513,391</b>	<b>513,391</b>	<b>513,391</b>	<b>3.55</b>
<b>Function 2630</b>	<b>Information Services</b>									
100	Salaries		12,866	56,401	37,380	0.50	19,042	19,042	19,042	0.24
200	Salary Benefits		4,184	22,032	14,870	0.00	8,324	8,323	8,324	0.00
300	Purchase Services		1,451	2,282	10,100	0.00	2,500	2,500	2,500	0.00
400	Supplies		142	335	10,000	0.00	1,134	1,134	1,134	0.00
600	Other Objects		480	0	1,000	0.00	0	0	0	0.00
<b>Total Function 2630 Information Services</b>			<b>19,123</b>	<b>81,049</b>	<b>73,350</b>	<b>0.50</b>	<b>31,000</b>	<b>31,000</b>	<b>31,000</b>	<b>0.24</b>
<b>Function 2640</b>	<b>Staff Services</b>									
100	Salaries		127,850	158,313	154,990	2.00	167,031	167,031	167,031	1.97
200	Salary Benefits		83,426	108,012	85,160	0.00	120,275	120,276	120,275	0.00
300	Purchase Services		2,848	1,450	2,200	0.00	0	0	0	0.00
<b>Total Function 2640 Staff Services</b>			<b>214,124</b>	<b>267,775</b>	<b>242,350</b>	<b>2.00</b>	<b>287,306</b>	<b>287,306</b>	<b>287,306</b>	<b>1.97</b>
<b>Function 2660</b>	<b>Technology Services</b>									
<b>2025-2026 ESD Adopted Budget</b>										

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 101</b>	<b>General Fund-Contracted Services</b>									
100	Salaries		454,959	484,568	522,552	9.00	725,733	725,733	725,733	11.50
200	Salary Benefits		317,365	347,682	384,212	0.00	541,517	541,518	541,517	0.00
300	Purchase Services		56,895	28,621	46,941	0.00	43,600	43,600	43,600	0.00
400	Supplies		54,756	110,002	231,000	0.00	188,750	188,750	188,750	0.00
<b>Total Function 2660 Technology Services</b>			<b>883,976</b>	<b>970,873</b>	<b>1,184,705</b>	<b>9.00</b>	<b>1,499,601</b>	<b>1,499,601</b>	<b>1,499,601</b>	<b>11.50</b>
<b>Function 3300</b>	<b>Community Services</b>									
100	Salaries		0	0	0	0.00	31,127	31,127	31,127	0.50
200	Salary Benefits		0	0	0	0.00	34,147	34,147	34,147	0.00
<b>Total Function 3300 Community Services</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>65,273</b>	<b>65,273</b>	<b>65,273</b>	<b>0.50</b>
<b>Function 5200</b>	<b>Transfers Of Funds</b>									
700	Transfers		0	80,000	50,000	0.00	50,000	50,000	50,000	0.00
<b>Total Function 5200 Transfers Of Funds</b>			<b>0</b>	<b>80,000</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0.00</b>
<b>Function 7000</b>	<b>Unappropriated Ending Bal</b>									
800	Other Uses		359,790	244,031	0	0.00	0	0	0	0.00
<b>Total Function 7000 Unappropriated Ending Bal</b>			<b>359,790</b>	<b>244,031</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 101</b>	<b>General Fund-Contracted Services</b>		<b>1,972,109</b>	<b>2,138,246</b>	<b>2,082,244</b>	<b>15.35</b>	<b>5,372,834</b>	<b>5,372,834</b>	<b>5,372,834</b>	<b>39.87</b>

# **SPECIAL REVENUE FUND FEDERAL SOURCED FUNDS FUND – 201**

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## SPECIAL REVENUE-FEDERAL SOURCED FUNDS (201)

This fund was established to record all federal grants received. Any grant that is federally funded is now recorded under this fund for monitoring and recording for ODE reporting purposes.

Federal Sourced Funds	2024-2025 Proposed Budget		2025-2026 Proposed Budget		Increase/ (Decrease)				
REVENUE									
Local Revenue	\$	-	\$	-	\$	-			
Intermediate Revenue	\$	-	\$	-	\$	-			
State Revenue	\$	-	\$	-	\$	-			
Federal Revenue	\$	3,037,314	\$	3,280,281	\$	242,967			
Transfers In	\$	-	\$	27,163	\$	27,163			
Other (Beginning Fund Bal)	\$	-	\$	-	\$	-			
Total Revenue	\$	3,037,314	\$	3,307,444	\$	270,130			
EXPENDITURES									
						FTE			
Instruction	\$	-	\$	-	\$	-			
Support Services	\$	2,387,845	17.96	\$	2,527,269	16.08	\$	139,424	(1.88)
Enterprise and Community Services	\$	649,469	4.80	\$	780,175	6.03	\$	130,706	1.23
Facilities Acquisition & Construction						\$	-		
Other Uses						\$	-		
Contingency						\$	-		
Ending Fund Balance						\$	-		
Total Expenditures	\$	3,037,314	22.76	\$	3,307,444	22.11	\$	270,130	(0.65)

## Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 201</b>	<b>Federal Sourced Funds</b>								
	4500 Restr Rev Fed Gov To Stat	179,824	8,369,611	3,037,314	0.00	3,280,281	3,280,281	3,280,281	0.00
	4000 Revenue from Federal Sources	179,824	8,369,611	3,037,314	0.00	3,280,281	3,280,281	3,280,281	0.00
	5400 Beginning Fund Balance	0	0	0	0.00	27,163	27,163	27,163	0.00
	5000 Other Sources	0	0	0	0.00	27,163	27,163	27,163	0.00
<b>Total Fund 201</b>	<b>Federal Sourced Funds</b>	179,824	8,369,612	3,037,314	0.00	3,307,444	3,307,444	3,307,444	0.00



# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 201</b>	<b>Federal Sourced Funds</b>									
Function 1260	Early Intervention									
100	Salaries		0	2,220,321	0	0.00	0	0	0	0.00
200	Salary Benefits		0	336,927	0	0.00	0	0	0	0.00
Total Function 1260			0	2,557,248	0	0.00	0	0	0	0.00
Function 1294	Youth Corrections Education									
100	Salaries		0	11,321	0	0.00	0	0	0	0.00
200	Salary Benefits		0	4,339	0	0.00	0	0	0	0.00
300	Purchase Services		0	19,229	0	0.00	0	0	0	0.00
400	Supplies		0	35,485	0	0.00	0	0	0	0.00
600	Other Objects		0	6,109	0	0.00	0	0	0	0.00
Total Function 1294			0	76,483	0	0.00	0	0	0	0.00
Function 2110	Attendance & Social Work									
100	Salaries		0	105,941	0	0.00	0	0	0	0.00
200	Salary Benefits		0	67,996	0	0.00	0	0	0	0.00
300	Purchase Services		0	10,296	0	0.00	0	0	0	0.00
400	Supplies		0	12,778	0	0.00	0	0	0	0.00
600	Other Objects		0	10,723	0	0.00	0	0	0	0.00
Total Function 2110			0	207,734	0	0.00	0	0	0	0.00
Function 2120	Guidance Services									
100	Salaries		0	106,809	0	0.00	0	0	0	0.00
200	Salary Benefits		0	66,006	0	0.00	0	0	0	0.00
300	Purchase Services		0	46,282	0	0.00	27,163	27,163	27,163	0.00
400	Supplies		0	1,412	0	0.00	0	0	0	0.00
600	Other Objects		0	15,868	0	0.00	0	0	0	0.00

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 201</b>	<b>Federal Sourced Funds</b>									
Total Function 2120	Guidance Services		0	236,377	0	0.00	27,163	27,163	27,163	0.00
Function 2160	Oth Student Treatment Svc									
100	Salaries		47,786	903,765	1,048,097	16.17	958,522	958,522	958,522	13.78
200	Salary Benefits		20,289	496,458	637,434	0.00	636,591	636,591	636,591	0.00
300	Purchase Services		0	374,341	365,382	0.00	216,591	216,592	216,591	0.00
400	Supplies		27,551	8,020	11,000	0.00	8,584	8,584	8,584	0.00
Total Function 2160	Oth Student Treatment Svc		95,627	1,782,584	2,061,912	16.17	1,820,288	1,820,288	1,820,288	13.78
Function 2190	Svc Direct/Studnt Supp Sv									
100	Salaries		0	40,371	43,362	0.44	40,394	40,394	40,394	0.39
200	Salary Benefits		0	24,681	28,342	0.00	28,237	28,237	28,237	0.00
300	Purchase Services		0	148	0	0.00	0	0	0	0.00
400	Supplies		0	250	0	0.00	0	0	0	0.00
600	Other Objects		0	5,891	0	0.00	3,072	3,072	3,072	0.00
Total Function 2190	Svc Direct/Studnt Supp Sv		0	71,341	71,704	0.44	71,704	71,704	71,704	0.39
Function 2210	Improvment Instruc Svcs									
100	Salaries		0	84,233	0	0.00	24,228	24,228	24,228	0.28
200	Salary Benefits		0	26,716	0	0.00	17,216	17,215	17,216	0.00
300	Purchase Services		0	62,022	0	0.00	0	0	0	0.00
400	Supplies		0	40,777	0	0.00	21,300	21,300	21,300	0.00
500	Equipment		0	5,154	0	0.00	5,200	5,200	5,200	0.00
600	Other Objects		0	5,363	0	0.00	0	0	0	0.00
Total Function 2210	Improvment Instruc Svcs		0	224,265	0	0.00	67,943	67,943	67,943	0.28
Function 2240	Instructional Staff Dev									
100	Salaries		0	304,029	0	0.00	24,228	24,228	24,228	0.28

2025-2026 ESD Adopted Budget

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 201</b>	<b>Federal Sourced Funds</b>									
200	Salary Benefits		0	178,277	0	0.00	17,216	17,215	17,216	0.00
300	Purchase Services		6,989	159,293	0	0.00	75,397	75,397	75,397	0.00
400	Supplies		460	109,300	0	0.00	25,000	25,000	25,000	0.00
600	Other Objects		670	95,461	0	0.00	0	0	0	0.00
<b>Total Function 2240 Instructional Staff Dev</b>			<b>8,119</b>	<b>846,361</b>	<b>0</b>	<b>0.00</b>	<b>141,841</b>	<b>141,841</b>	<b>141,841</b>	<b>0.28</b>
<b>Function 2610</b>	<b>Direction of Central Support Activities</b>									
600	Other Objects		0	12,369	0	0.00	8,000	8,000	8,000	0.00
<b>Total Function 2610 Direction of Central Support Activities</b>			<b>0</b>	<b>12,369</b>	<b>0</b>	<b>0.00</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0.00</b>
<b>Function 2620</b>	<b>Grant Manager</b>									
100	Salaries		36,465	101,827	90,494	1.35	95,420	95,420	95,420	1.35
200	Salary Benefits		22,202	64,754	62,224	0.00	70,216	70,216	70,216	0.00
300	Purchase Services		507	6,354	0	0.00	1,000	1,000	1,000	0.00
400	Supplies		11,968	16,486	0	0.00	62,104	62,104	62,104	0.00
600	Other Objects		4,935	177,481	101,511	0.00	161,589	161,589	161,589	0.00
<b>Total Function 2620 Grant Manager</b>			<b>76,078</b>	<b>366,902</b>	<b>254,229</b>	<b>1.35</b>	<b>390,330</b>	<b>390,330</b>	<b>390,330</b>	<b>1.35</b>
<b>Function 3300</b>	<b>Community Services</b>									
100	Salaries		0	403,131	315,919	4.80	378,124	378,123	378,124	6.03
200	Salary Benefits		0	239,098	224,736	0.00	277,422	277,422	277,422	0.00
300	Purchase Services		0	101,281	49,925	0.00	51,756	51,756	51,756	0.00
400	Supplies		0	19,143	8,312	0.00	6,373	6,373	6,373	0.00
500	Equipment		0	0	0	0.00	2,000	2,000	2,000	0.00
600	Other Objects		0	80,450	50,577	0.00	64,500	64,500	64,500	0.00
<b>Total Function 3300 Community Services</b>			<b>0</b>	<b>843,103</b>	<b>649,469</b>	<b>4.80</b>	<b>780,175</b>	<b>780,175</b>	<b>780,175</b>	<b>6.03</b>
<b>Function 20300</b>	<b>20300 ASD Approved Budgets ESD</b>									

# Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 201	Federal Sourced Funds								
700	Transfers	0	1,117,698	0	0.00	0	0	0	0.00
Total Function 5300	Apportionment Funds ESD	0	1,117,698	0	0.00	0	0	0	0.00
Function 7000	Unappropriated Ending Bal								
800	Other Uses	0	27,146	0	0.00	0	0	0	0.00
Total Function 7000	Unappropriated Ending Bal	0	27,146	0	0.00	0	0	0	0.00
Total Fund 201	Federal Sourced Funds	179,824	8,369,612	3,037,314	22.76	3,307,444	3,307,444	3,307,444	22.11

# **SPECIAL REVENUE FUND GRANTS & PROJECTS FUND – 205**

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## SPECIAL REVENUE-GRANTS & PROJECTS FUND (205)

The Special Revenue-Grants & Projects Fund provides services to students and other programs which are not part of the general operations. This fund is used to account for state, and/or local special funds earmarked for specific purposes. The Special Revenue-Grants & Projects Fund budget was developed based upon existing and projected grants and contracts. Special Revenue expenditures are limited to the revenue received for each grant or contract and must comply with stringent identified guidelines. This fund includes the following major grants:

- Douglas County Early Intervention/Early Childhood Special Education Grant
- Jackson County Early Intervention/Early Childhood Special Education Grant
- Oregon Technology Access Program (OTAP) Grant
- Regional Services for Students with Orthopedic Impairments (RSOI) Grant
- Transition Network Facilitator
- Carl Perkins Grant
- Juvenile Detention Education Program-Douglas County.
- Student Success Act
- Elementary and Secondary Schools Emergency Relief Fund
- Regional Educators Network (REN)

Grants & Projects Fund	2024-2025 Proposed Budget		2025-2026 Proposed Budget		Increase/ (Decrease)
<b>REVENUE</b>					
Local Revenue	\$ 1,673,692		\$ 854,175		\$ (819,517)
Intermediate Revenue	\$ 1,796,102		\$ 1,710,791		\$ (85,311)
State Revenue	\$ 2,753,344		\$ 16,329,557		\$ 13,576,213
Federal Revenue	\$ 1,740,875		\$ 4,348,302		\$ 2,607,427
Transfers In	\$ 16,159,006		\$ 2,262,145		\$ (13,896,860)
Other (Beginning Fund Bal)	\$ 3,170,271		\$ -		\$ (3,170,271)
<b>Total Revenue</b>	<b>\$ 27,293,290</b>		<b>\$ 25,504,970</b>		<b>\$ (1,788,320)</b>
<b>EXPENDITURES</b>					
		FTE		FTE	
Instruction	\$ 18,555,623	138.65	\$ 16,459,618	99.23	\$ (2,096,005) (39.42)
Support Services	\$ 5,223,493	34.21	\$ 7,368,746	52.95	\$ 2,145,253 18.74
Enterprise and Community Services	\$ 2,020,990	11.19	\$ 1,540,648	7.48	\$ (480,342) (3.71)
Facilities Acquisition & Construction	\$ -		\$ -		\$ -
Other Uses	\$ 1,491,273		\$ 135,958		\$ (1,355,315)
Contingency	\$ 1,910		\$ -		\$ (1,910)
Ending Fund Balance	\$ -		\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 27,293,290</b>	<b>184.05</b>	<b>\$ 25,504,970</b>	<b>159.66</b>	<b>\$ (1,788,320) (24.39)</b>

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 205</b>	<b>Grants &amp; Projects Fund</b>								
	1320 Individual Tuition	84,493	71,238	80,000	0.00	80,000	80,000	80,000	0.00
	1800 Community Svcs Activities	100	0	29,500	0.00	10,000	10,000	10,000	0.00
	1920 Contr/Don Private Sources	535,461	676,663	685,000	0.00	664,102	664,102	664,102	0.00
	1940 Svcs Oth Local Educa Agen	713,104	810,393	746,122	0.00	5,000	5,000	5,000	0.00
	1970 Svcs Other Funds	109,705	103,495	84,995	0.00	29,498	29,498	29,498	0.00
	1990 Miscellaneous	76,285	54,309	48,075	0.00	65,575	65,575	65,575	0.00
	<b>1000 Revenue from Local Sources</b>	<b>1,519,148</b>	<b>1,716,098</b>	<b>1,673,692</b>	<b>0.00</b>	<b>854,175</b>	<b>854,175</b>	<b>854,175</b>	<b>0.00</b>
	2199 Other Intermed Srcs	494,340	302,936	498,829	0.00	410,791	410,791	410,791	0.00
	2900 Revenue-Intermediate Government	933,115	1,081,679	1,297,273	0.00	1,300,000	1,300,000	1,300,000	0.00
	<b>2000 Revenue from Intermediate Sources</b>	<b>1,427,455</b>	<b>1,384,615</b>	<b>1,796,102</b>	<b>0.00</b>	<b>1,710,791</b>	<b>1,710,791</b>	<b>1,710,791</b>	<b>0.00</b>
	3199 Other Unrestricted Grants in aid	0	0	75,000	0.00	0	0	0	0.00
	3299 Restr Grants Other	2,885,178	9,043,710	2,678,344	0.00	12,119,393	12,119,393	12,119,393	0.00
	3900 State/Behalf Of District	500	4,359,113	0	0.00	4,210,164	4,210,164	4,210,164	0.00
	<b>3000 Revenue from State Sources</b>	<b>2,885,678</b>	<b>13,402,823</b>	<b>2,753,344</b>	<b>0.00</b>	<b>16,329,557</b>	<b>16,329,557</b>	<b>16,329,557</b>	<b>0.00</b>
	4500 Restr Rev Fed Gov To Stat	2,426,476	600,625	1,740,875	0.00	4,348,302	4,348,302	4,348,302	0.00
	<b>4000 Revenue from Federal Sources</b>	<b>2,426,476</b>	<b>600,625</b>	<b>1,740,875</b>	<b>0.00</b>	<b>4,348,302</b>	<b>4,348,302</b>	<b>4,348,302</b>	<b>0.00</b>
	5200 Interfund Transfers	15,700,575	0	16,159,006	0.00	0	0	0	0.00
	5400 Beginning Fund Balance	4,078,769	4,804,698	3,170,271	0.00	2,262,145	2,262,145	2,262,145	0.00
	<b>5000 Other Sources</b>	<b>19,779,344</b>	<b>4,804,698</b>	<b>19,329,277</b>	<b>0.00</b>	<b>2,262,145</b>	<b>2,262,145</b>	<b>2,262,145</b>	<b>0.00</b>
<b>Total Fund 205</b>	<b>Grants &amp; Projects Fund</b>	<b>28,038,102</b>	<b>21,908,859</b>	<b>27,293,290</b>	<b>0.00</b>	<b>25,504,970</b>	<b>25,504,970</b>	<b>25,504,970</b>	<b>0.00</b>



# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 205	Grants & Projects Fund									
Function 1260	Early Intervention									
100	Salaries		6,713,060	5,015,215	7,556,209	127.45	5,157,131	5,157,130	5,157,131	88.24
200	Salary Benefits		3,807,312	4,064,713	4,809,095	0.00	3,541,673	3,541,673	3,541,673	0.00
300	Purchase Services		2,752,497	2,686,094	2,675,123	0.00	4,360,092	4,360,092	4,360,092	0.00
400	Supplies		207,910	129,767	141,004	0.00	87,737	87,737	87,737	0.00
500	Equipment		127,204	12,080	17,000	0.00	11,600	11,600	11,600	0.00
600	Other Objects		1,486,634	1,472,771	1,698,620	0.00	1,701,386	1,701,386	1,701,386	0.00
Total Function 1260	Early Intervention		15,094,617	13,380,639	16,897,050	127.45	14,859,619	14,859,619	14,859,619	88.24
Function 1280	Alternative Education									
100	Salaries		486,797	570,073	613,474	9.61	599,519	599,519	599,519	9.30
200	Salary Benefits		290,137	368,161	393,002	0.00	418,411	418,411	418,411	0.00
300	Purchase Services		32,034	26,411	107,300	0.00	117,094	117,094	117,094	0.00
400	Supplies		47,100	43,004	67,800	0.00	57,500	57,500	57,500	0.00
500	Equipment		0	0	1,000	0.00	1,000	1,000	1,000	0.00
600	Other Objects		77,046	91,449	114,697	0.00	106,476	106,476	106,476	0.00
Total Function 1280	Alternative Education		933,115	1,099,097	1,297,273	9.61	1,300,000	1,300,000	1,300,000	9.30
Function 1294	Youth Corrections Education									
100	Salaries		133,925	123,277	142,307	1.59	148,761	148,761	148,761	1.70
200	Salary Benefits		85,287	79,932	84,883	0.00	88,274	88,273	88,274	0.00
300	Purchase Services		11,894	5,329	11,400	0.00	4,625	4,625	4,625	0.00
400	Supplies		19,243	7,546	92,878	0.00	34,000	34,000	34,000	0.00
600	Other Objects		22,036	19,601	29,832	0.00	24,341	24,341	24,341	0.00
Total Function 1294	Youth Corrections Education		272,385	235,684	361,300	1.59	300,000	300,000	300,000	1.70
Function 2110	Attendance & Social Work									
2025-2026 ESD Adopted Budget										

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# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 205</b>	<b>Grants &amp; Projects Fund</b>									
100	Salaries		128,223	0	163,202	3.09	82,619	82,619	82,619	1.00
200	Salary Benefits		59,299	0	107,686	0.00	57,149	57,150	57,149	0.00
300	Purchase Services		28,524	12,878	13,080	0.00	3,950	3,950	3,950	0.00
400	Supplies		21,969	1,280	9,842	0.00	2,800	2,800	2,800	0.00
600	Other Objects		16,827	639	100	0.00	13,482	13,482	13,482	0.00
<b>Total Function 2110 Attendance &amp; Social Work</b>			<b>254,842</b>	<b>14,797</b>	<b>293,910</b>	<b>3.09</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>1.00</b>
<b>Function 2120</b>	<b>Guidance Services</b>									
100	Salaries		206,324	96,427	85,428	1.28	49,516	49,516	49,516	0.50
200	Salary Benefits		117,140	57,740	54,602	0.00	32,525	32,525	32,525	0.00
300	Purchase Services		59,761	5,230	140,531	0.00	4,357	4,357	4,357	0.00
400	Supplies		10,684	234	21,905	0.00	0	0	0	0.00
600	Other Objects		114,296	76,829	29,803	0.00	7,629	7,629	7,629	0.00
<b>Total Function 2120 Guidance Services</b>			<b>508,206</b>	<b>236,460</b>	<b>332,270</b>	<b>1.28</b>	<b>94,027</b>	<b>94,027</b>	<b>94,027</b>	<b>0.50</b>
<b>Function 2130</b>	<b>Health Services</b>									
100	Salaries		88,140	23,368	27,112	0.28	0	0	0	0.00
200	Salary Benefits		51,601	14,727	18,546	0.00	0	0	0	0.00
300	Purchase Services		4,178	409	0	0.00	54,318	54,318	54,318	0.00
400	Supplies		12,312	4,111	0	0.00	0	0	0	0.00
600	Other Objects		7,729	0	0	0.00	0	0	0	0.00
<b>Total Function 2130 Health Services</b>			<b>163,959</b>	<b>42,615</b>	<b>45,658</b>	<b>0.28</b>	<b>54,318</b>	<b>54,318</b>	<b>54,318</b>	<b>0.00</b>
<b>Function 2150</b>	<b>Speech Pathology &amp; Audiology Services</b>									
100	Salaries		0	0	0	0.00	1,140,682	1,140,683	1,140,682	17.63
200	Salary Benefits		0	0	0	0.00	827,307	827,307	827,307	0.00
<b>Total Function 2150 Speech Pathology &amp; Audiology Services</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>1,967,989</b>	<b>1,967,989</b>	<b>1,967,989</b>	<b>17.63</b>

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 205</b>	<b>Grants &amp; Projects Fund</b>									
Function 2160	Oth Student Treatment Svc									
100	Salaries		483,126	625,800	624,917	9.84	1,148,084	1,148,084	1,148,084	14.99
200	Salary Benefits		243,970	357,742	398,176	0.00	745,563	745,563	745,563	0.00
300	Purchase Services		9,103	10,244	12,847	0.00	131,140	131,141	131,140	0.00
Total Function 2160	Oth Student Treatment Svc		736,199	993,786	1,035,940	9.84	2,024,788	2,024,788	2,024,788	14.99
Function 2190	Svc Direct/Studnt Supp Sv									
100	Salaries		92,431	82,218	78,838	0.72	728,342	728,341	728,342	12.00
200	Salary Benefits		53,186	50,780	48,394	0.00	519,150	519,150	519,150	0.00
300	Purchase Services		1,413	1,160	1,625	0.00	1,000	1,000	1,000	0.00
400	Supplies		70,471	10,840	67,510	0.00	2,500	2,500	2,500	0.00
Total Function 2190	Svc Direct/Studnt Supp Sv		217,500	144,998	196,366	0.72	1,250,992	1,250,992	1,250,992	12.00
Function 2210	Improvment Instruc Svcs									
100	Salaries		398,777	460,481	526,490	6.85	364,947	364,947	364,947	3.30
200	Salary Benefits		195,013	265,382	328,686	0.00	189,130	189,129	189,130	0.00
300	Purchase Services		798,443	543,527	306,958	0.00	427,928	427,928	427,928	0.00
400	Supplies		132,191	67,393	84,762	0.00	63,386	63,386	63,386	0.00
500	Equipment		8,248	16,239	0	0.00	0	0	0	0.00
600	Other Objects		100,438	104,903	53,206	0.00	79,947	79,947	79,947	0.00
Total Function 2210	Improvment Instruc Svcs		1,633,110	1,457,925	1,300,101	6.85	1,125,337	1,125,337	1,125,337	3.30
Function 2230	Assessment And Testing									
100	Salaries		3,129	0	0	0.00	0	0	0	0.00
200	Salary Benefits		871	0	0	0.00	0	0	0	0.00
300	Purchase Services		0	0	13,663	0.00	0	0	0	0.00
Total Function 2230	Assessment And Testing		4,000	0	13,663	0.00	0	0	0	0.00
2025-2026 ESD Adopted Budget										

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 205</b>	<b>Grants &amp; Projects Fund</b>									
Function 2240	Instructional Staff Dev									
100	Salaries		571,319	409,941	616,644	7.81	190,765	190,764	190,765	2.63
200	Salary Benefits		286,078	197,317	337,092	0.00	135,143	135,143	135,143	0.00
300	Purchase Services		558,873	156,399	352,392	0.00	167,290	167,290	167,290	0.00
400	Supplies		141,983	26,872	77,500	0.00	25,074	25,074	25,074	0.00
500	Equipment		40,240	0	0	0.00	0	0	0	0.00
600	Other Objects		88,472	1,935	49,482	0.00	38,575	38,575	38,575	0.00
Total Function 2240 Instructional Staff Dev			1,686,965	792,465	1,433,110	7.81	556,847	556,847	556,847	2.63
Function 2320										
400	Supplies		0	0	565	0.00	0	0	0	0.00
Total Function 2320			0	0	565	0.00	0	0	0	0.00
Function 2540	Opertion/Maint Of Plant									
100	Salaries		46,938	48,964	55,296	0.90	56,955	56,955	56,955	0.90
200	Salary Benefits		35,027	38,022	41,055	0.00	45,374	45,374	45,374	0.00
300	Purchase Services		1,113	3,073	1,310	0.00	300	300	300	0.00
400	Supplies		0	0	0	0.00	1,000	1,000	1,000	0.00
Total Function 2540 Opertion/Maint Of Plant			83,079	90,058	97,661	0.90	103,628	103,628	103,628	0.90
Function 2610	Direction of Central Support Activities									
600	Other Objects		14,023	0	8,500	0.00	0	0	0	0.00
Total Function 2610 Direction of Central Support Activities			14,023	0	8,500	0.00	0	0	0	0.00
Function 2640	Staff Services									
100	Salaries		85,425	43,577	30,311	1.00	0	0	0	0.00
200	Salary Benefits		46,563	23,884	21,330	0.00	0	0	0	0.00
300	Purchase Services		76,062	371	5,150	0.00	0	0	0	0.00

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund	205	Grants & Projects Fund								
	400	Supplies	14,872	2,542	27,395	0.00	30,820	30,820	30,820	0.00
Total Function	2640	Staff Services	222,922	70,373	84,186	1.00	30,820	30,820	30,820	0.00
Function	2660	Technology Services								
	100	Salaries	100,025	103,025	156,613	2.45	0	0	0	0.00
	200	Salary Benefits	40,604	49,376	93,374	0.00	0	0	0	0.00
	300	Purchase Services	4,106	3,295	10,180	0.00	0	0	0	0.00
	400	Supplies	29,079	50,060	28,050	0.00	0	0	0	0.00
	500	Equipment	106,322	67,335	79,046	0.00	0	0	0	0.00
	600	Other Objects	0	210	14,300	0.00	0	0	0	0.00
Total Function	2660	Technology Services	280,137	273,301	381,564	2.45	0	0	0	0.00
Function	3300	Community Services								
	100	Salaries	418,511	444,656	757,217	11.19	509,601	509,600	509,601	7.48
	200	Salary Benefits	176,764	189,629	422,432	0.00	301,496	301,496	301,496	0.00
	300	Purchase Services	315,138	138,064	350,842	0.00	508,817	508,818	508,817	0.00
	400	Supplies	71,076	100,560	390,326	0.00	188,492	188,492	188,492	0.00
	500	Equipment	11,380	235	0	0.00	0	0	0	0.00
	600	Other Objects	35,069	12,456	100,172	0.00	32,242	32,242	32,242	0.00
Total Function	3300	Community Services	1,027,938	885,600	2,020,990	11.19	1,540,648	1,540,648	1,540,648	7.48
Function	5200	Transfers Of Funds								
	700	Transfers	100,000	300,000	1,491,273	0.00	135,958	135,958	135,958	0.00
Total Function	5200	Transfers Of Funds	100,000	300,000	1,491,273	0.00	135,958	135,958	135,958	0.00
Function	6000	Contingencies								
	800	Other Uses	0	0	1,910	0.00	0	0	0	0.00
Total Function	6000	Contingencies	0	0	1,910	0.00	0	0	0	0.00
2025-2026 ESD Adopted Budget										

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 205	Grants & Projects Fund									
Function 7000	Unappropriated Ending Bal									
800	Other Uses		4,805,105	1,891,061	0	0.00	0	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		4,805,105	1,891,061	0	0.00	0	0	0	0.00
Total Fund 205	Grants & Projects Fund		28,038,102	21,908,859	27,293,290	184.05	25,504,970	25,504,970	25,504,970	159.66

# **SPECIAL REVENUE FUND REGIONAL EI-ECSE FUND – 207**

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## SPECIAL REVENUE-REGIONAL EI/ECSE FUND (207)

This Fund provides regional direction and program administration for contractors in Lake, Klamath, Jackson, Josephine, and Douglas counties who serve pre-school children with disabilities and developmental delays. The revenue to support this fund is generated through state contracts with ODE.

Regional EI/ECSE Contract	2024-2025 Proposed Budget		2025-2026 Proposed Budget		Increase/ (Decrease)
<b>REVENUE</b>					
Local Revenue	\$ -		\$ -		\$ -
Intermediate Revenue	\$ -		\$ -		\$ -
State Revenue	\$ 20,134,335		\$ 8,356,403		\$ (11,777,932)
Federal Revenue	\$ 2,452,582		\$ -		\$ (2,452,582)
Transfers In	\$ -		\$ -		\$ -
Other (Beginning Fund Bal)	\$ -		\$ -		\$ -
<b>Total Revenue</b>	<b>\$ 22,586,917</b>		<b>\$ 8,356,403</b>		<b>\$ (14,230,514)</b>
<b>EXPENDITURES</b>					
		FTE			FTE
Instruction	\$ -	-	\$ -		\$ -
Support Services	\$ 357,345	0.86	\$ 350,000	1.07	\$ (7,345)
Enterprise and Community Services	\$ -		\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -		\$ -
Other Uses	\$ 22,229,572		\$ 8,006,403		\$ (14,223,169)
Contingency	\$ -		\$ -		\$ -
Ending Fund Balance	\$ -		\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 22,586,917</b>	<b>0.86</b>	<b>\$ 8,356,403</b>	<b>1.07</b>	<b>\$ (14,230,514)</b>

## Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 207</b>	<b>Regional EI/ECSE Contract</b>								
	3299 Restr Grants Other	5,091,376	2,677,938	8,723,718	0.00	4,840,496	4,840,496	4,840,496	0.00
	3900 State/Behalf Of District	13,093,714	4,756,519	11,410,617	0.00	3,515,907	3,515,907	3,515,907	0.00
	<b>3000 Revenue from State Sources</b>	<b>18,185,090</b>	<b>7,434,457</b>	<b>20,134,335</b>	<b>0.00</b>	<b>8,356,403</b>	<b>8,356,403</b>	<b>8,356,403</b>	<b>0.00</b>
	4500 Restr Rev Fed Gov To Stat	2,496,302	0	2,452,582	0.00	0	0	0	0.00
	<b>4000 Revenue from Federal Sources</b>	<b>2,496,302</b>	<b>0</b>	<b>2,452,582</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
	5400 Beginning Fund Balance	2,466,184	62,589	0	0.00	0	0	0	0.00
	<b>5000 Other Sources</b>	<b>2,466,184</b>	<b>62,589</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 207</b>	<b>Regional EI/ECSE Contract</b>	<b>23,147,576</b>	<b>7,497,046</b>	<b>22,586,917</b>	<b>0.00</b>	<b>8,356,403</b>	<b>8,356,403</b>	<b>8,356,403</b>	<b>0.00</b>

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 207</b>	<b>Regional EI/ECSE Contract</b>									
Function 2210	Improvment Instruc Svcs									
100	Salaries		172,776	104,146	65,408	0.86	81,413	81,412	81,413	1.07
200	Salary Benefits		100,803	88,253	45,822	0.00	60,966	60,966	60,966	0.00
300	Purchase Services		7,461	88,483	229,157	0.00	174,223	174,223	174,223	0.00
400	Supplies		0	4,792	0	0.00	5,000	5,000	5,000	0.00
600	Other Objects		25,294	29,560	16,958	0.00	28,398	28,398	28,398	0.00
Total Function 2210	Improvment Instruc Svcs		306,334	315,235	357,345	0.86	350,000	350,000	350,000	1.07
Function 5200	Transfers Of Funds									
700	Transfers		15,700,575	0	14,973,308	0.00	0	0	0	0.00
Total Function 5200	Transfers Of Funds		15,700,575	0	14,973,308	0.00	0	0	0	0.00
Function 5300	Apportionment Funds ESD									
700	Transfers		7,078,078	5,911,831	7,256,264	0.00	8,006,403	8,006,403	8,006,403	0.00
Total Function 5300	Apportionment Funds ESD		7,078,078	5,911,831	7,256,264	0.00	8,006,403	8,006,403	8,006,403	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses		62,589	1,269,980	0	0.00	0	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		62,589	1,269,980	0	0.00	0	0	0	0.00
<b>Total Fund 207</b>	<b>Regional EI/ECSE Contract</b>		<b>23,147,576</b>	<b>7,497,046</b>	<b>22,586,917</b>	<b>0.86</b>	<b>8,356,403</b>	<b>8,356,403</b>	<b>8,356,403</b>	<b>1.07</b>

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**SPECIAL REVENUE FUND**  
**SOUTH-CENTRAL OREGON EARLY**  
**LEARNING HUB & CHILD CARE**  
**RESOURCE & REFERRAL**  
**FUND – 208**

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## SOUTH-CENTRAL OREGON EARLY LEARNING HUB & CHILD CARE RESOURCE & REFERRAL (208)

Douglas ESD holds the state contract for the South-Central Early Learning Hub which includes Douglas, Lake, and Klamath Counties. The purpose of the Hub is to coordinate and facilitate the activities of early learning service providers, social and health services, and school districts among others to improve the ability of all children to be better prepared for kindergarten and improve the likelihood that children will be reading at grade level by the time they reach third grade. Funding is provided through state grants, community donations, and in-kind services.

South-Central Oregon Early Learning Hub	2024-2025 Proposed Budget		2025-2026 Proposed Budget		Increase/ (Decrease)
<b>REVENUE</b>					
Local Revenue	\$ 7,600		\$ 105,000		\$ 97,400
Intermediate Revenue	\$ 57,200		\$ 55,869		\$ (1,331)
State Revenue	\$ 2,097,772		\$ 1,501,690		\$ (596,082)
Federal Revenue	\$ 50,757		\$ 30,393		\$ (20,364)
Transfers In	\$ -		\$ 327,075		\$ 327,075
Other (Beginning Fund Bal)	\$ 367,751		\$ -		\$ (367,751)
<b>Total Revenue</b>	<b>\$ 2,581,080</b>		<b>\$ 2,020,027</b>		<b>\$ (561,053)</b>
<b>EXPENDITURES</b>					
		FTE		FTE	
Instruction	\$ -		\$ -		\$ -
Support Services	\$ -		\$ -		\$ -
Enterprise and Community Services	\$ 2,513,652	12.35	\$ 2,020,027	13.74	\$ (493,625)
Facilities Acquisition & Construction	\$ -		\$ -		\$ -
Other Uses	\$ -		\$ -		\$ -
Contingency	\$ 67,428		\$ -		\$ (67,428)
Ending Fund Balance	\$ -		\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 2,581,080</b>	<b>12.35</b>	<b>\$ 2,020,027</b>	<b>13.74</b>	<b>\$ (561,053)</b>

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 208</b>	<b>Early Learning Hub Fund</b>								
	1320 Individual Tuition	11,386	12,090	7,000	0.00	5,000	5,000	5,000	0.00
	1920 Contr/Don Private Sources	95,000	206,409	600	0.00	100,000	100,000	100,000	0.00
	1000 Revenue from Local Sources	106,386	218,499	7,600	0.00	105,000	105,000	105,000	0.00
	2199 Other Intermed Srcs	54,122	53,883	57,200	0.00	55,869	55,869	55,869	0.00
	2000 Revenue from Intermediate Sources	54,122	53,883	57,200	0.00	55,869	55,869	55,869	0.00
	3299 Restr Grants Other	1,487,508	1,156,541	2,097,772	0.00	1,501,690	1,501,690	1,501,690	0.00
	3000 Revenue from State Sources	1,487,508	1,156,541	2,097,772	0.00	1,501,690	1,501,690	1,501,690	0.00
	4500 Restr Rev Fed Gov To Stat	776,991	0	50,757	0.00	30,393	30,393	30,393	0.00
	4000 Revenue from Federal Sources	776,991	0	50,757	0.00	30,393	30,393	30,393	0.00
	5400 Beginning Fund Balance	330,079	475,600	367,751	0.00	327,075	327,075	327,075	0.00
	5000 Other Sources	330,079	475,600	367,751	0.00	327,075	327,075	327,075	0.00
<b>Total Fund 208</b>	<b>Early Learning Hub Fund</b>	<b>2,755,087</b>	<b>1,904,523</b>	<b>2,581,080</b>	<b>0.00</b>	<b>2,020,027</b>	<b>2,020,027</b>	<b>2,020,027</b>	<b>0.00</b>



# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 208</b>	<b>Early Learning Hub Fund</b>									
Function 3300	Community Services									
100	Salaries		958,530	678,996	880,927	12.35	911,658	911,658	911,658	13.74
200	Salary Benefits		567,978	439,164	559,963	0.00	635,010	635,010	635,010	0.00
300	Purchase Services		379,997	181,171	764,665	0.00	307,900	307,900	307,900	0.00
400	Supplies		216,282	32,506	129,100	0.00	57,872	57,872	57,872	0.00
600	Other Objects		156,700	62,756	178,998	0.00	107,586	107,586	107,586	0.00
Total Function 3300	Community Services		2,279,487	1,394,592	2,513,652	12.35	2,020,027	2,020,027	2,020,027	13.74
Function 6000	Contingencies									
800	Other Uses		0	0	67,428	0.00	0	0	0	0.00
Total Function 6000	Contingencies		0	0	67,428	0.00	0	0	0	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses		475,600	509,931	0	0.00	0	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		475,600	509,931	0	0.00	0	0	0	0.00
<b>Total Fund 208</b>	<b>Early Learning Hub Fund</b>		<b>2,755,087</b>	<b>1,904,523</b>	<b>2,581,080</b>	<b>12.35</b>	<b>2,020,027</b>	<b>2,020,027</b>	<b>2,020,027</b>	<b>13.74</b>

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**SPECIAL REVENUE FUND  
DISTRICT REIMBURSEMENT  
FUND – 230**

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## SPECIAL REVENUE FUND-DISTRICT REIMBURSEMENT FUND (230) – HISTORICAL PURPOSES ONLY

### ALL EXPENDITURES FOR FUND 230 HAVE BEEN MOVED TO FUND 101

The District Reimbursement Fund is used to track those services that are wholly paid for by the Component Districts. Examples would be District Substitutes for licensed employees, a Special Education Director, Special Education Consulting Director, Special Education Evaluation and Consultation Service, Instructional Services, Assessment and Secondary Transition Services, Ready Set Learn, and Behavior Interventionists. The FTE does not reflect the District Substitutes for licensed employees as these are considered temporary as needed employees.

District Reimbursement Fund	2024-2025 Proposed Budget		2025-2026 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>				
Local Revenue	\$ 1,347,387		\$ -	\$ (1,347,387)
Intermediate Revenue	\$ -		\$ -	\$ -
State Revenue	\$ -		\$ -	\$ -
Federal Revenue	\$ -		\$ -	\$ -
Transfers In	\$ -		\$ -	\$ -
Other (Beginning Fund Bal)	\$ 535,259		\$ -	\$ (535,259)
<b>Total Revenue</b>	<b>\$ 1,882,646</b>		<b>\$ -</b>	<b>\$ (1,882,646)</b>
<b>EXPENDITURES</b>				
		FTE		FTE
Instruction	\$ -	-	\$ -	-
Support Services	\$ 1,874,022	17.78	\$ -	-(17.78)
Enterprise and Community Services	\$ -		\$ -	-
Facilities Acquisition & Construction	\$ -		\$ -	-
Other Uses	\$ -		\$ -	-
Contingency	\$ 8,624		\$ -	-(8,624)
Ending Fund Balance	\$ -		\$ -	-
<b>Total Expenditures</b>	<b>\$ 1,882,646</b>	<b>17.78</b>	<b>\$ -</b>	<b>-(17.78)</b>

## Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 230</b>	<b>District Reimbursement Fund</b>								
	1920 Contr/Don Private Sources	556,000	200,000	0	0.00	0	0	0	0.00
	1940 Svcs Oth Local Educa Agen	1,124,567	1,190,052	1,307,387	0.00	0	0	0	0.00
	1970 Svcs Other Funds	20,000	40,000	40,000	0.00	0	0	0	0.00
	1000 Revenue from Local Sources	1,700,567	1,430,052	1,347,387	0.00	0	0	0	0.00
	5400 Beginning Fund Balance	795,637	314,003	535,259	0.00	0	0	0	0.00
	5000 Other Sources	795,637	314,003	535,259	0.00	0	0	0	0.00
<b>Total Fund 230</b>	<b>District Reimbursement Fund</b>	<b>2,496,204</b>	<b>1,744,055</b>	<b>1,882,646</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

## Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 230</b>	<b>District Reimbursement Fund</b>									
Function 2120	Guidance Services									
100	Salaries		33,026	35,243	38,303	0.65	0	0	0	0.00
200	Salary Benefits		17,319	15,215	16,686	0.00	0	0	0	0.00
300	Purchase Services		3,551	3,886	728	0.00	0	0	0	0.00
400	Supplies		0	22	0	0.00	0	0	0	0.00
600	Other Objects		0	0	3,701	0.00	0	0	0	0.00
Total Function 2120			53,896	54,366	59,417	0.65	0	0	0	0.00
Function 2130	Health Services									
100	Salaries		417,033	260,673	241,545	3.15	0	0	0	0.00
200	Salary Benefits		236,458	130,845	137,479	0.00	0	0	0	0.00
300	Purchase Services		43,861	5,265	38,130	0.00	0	0	0	0.00
400	Supplies		35	739	1,000	0.00	0	0	0	0.00
600	Other Objects		0	0	1,000	0.00	0	0	0	0.00
Total Function 2130			697,388	397,522	419,154	3.15	0	0	0	0.00
Function 2140	Psychological Services									
100	Salaries		212,780	180,066	214,979	3.45	0	0	0	0.00
200	Salary Benefits		114,475	102,613	132,172	0.00	0	0	0	0.00
300	Purchase Services		8,044	9,873	12,900	0.00	0	0	0	0.00
400	Supplies		8,142	8,585	17,000	0.00	0	0	0	0.00
600	Other Objects		0	3,252	725	0.00	0	0	0	0.00
Total Function 2140			343,441	304,389	377,776	3.45	0	0	0	0.00
Function 2150	Speech Pathology & Audiology Services									
100	Salaries		0	1,927	0	0.00	0	0	0	0.00
200	Salary Benefits		0	808	0	0.00	0	0	0	0.00

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 230</b>	<b>District Reimbursement Fund</b>									
Total Function	2150	Speech Pathology & Audiology Services	0	2,735	0	0.00	0	0	0	0.00
Function	2160	Oth Student Treatment Svc								
100		Salaries	453,186	352,104	422,906	9.14	0	0	0	0.00
200		Salary Benefits	279,133	238,102	291,395	0.00	0	0	0	0.00
300		Purchase Services	121,621	103,590	30,617	0.00	0	0	0	0.00
400		Supplies	11,665	1,975	8,000	0.00	0	0	0	0.00
600		Other Objects	0	0	1,000	0.00	0	0	0	0.00
Total Function	2160	Oth Student Treatment Svc	865,606	695,771	753,918	9.14	0	0	0	0.00
Function	2190	Svc Direct/Studnt Supp Sv								
100		Salaries	76,659	38,086	43,124	0.45	0	0	0	0.00
200		Salary Benefits	43,526	23,072	27,054	0.00	0	0	0	0.00
300		Purchase Services	835	0	850	0.00	0	0	0	0.00
400		Supplies	4,998	0	0	0.00	0	0	0	0.00
Total Function	2190	Svc Direct/Studnt Supp Sv	126,018	61,158	71,028	0.45	0	0	0	0.00
Function	2210	Improvment Instruc Svcs								
100		Salaries	2,835	3,339	3,560	0.05	0	0	0	0.00
200		Salary Benefits	1,942	2,328	2,489	0.00	0	0	0	0.00
300		Purchase Services	56	36	68,179	0.00	0	0	0	0.00
600		Other Objects	0	5,139	5,200	0.00	0	0	0	0.00
Total Function	2210	Improvment Instruc Svcs	4,833	10,842	79,428	0.05	0	0	0	0.00
Function	2230	Assessment And Testing								
100		Salaries	52,032	60,832	64,074	0.90	0	0	0	0.00
200		Salary Benefits	35,676	42,205	44,744	0.00	0	0	0	0.00
300		Purchase Services	3,311	2,733	43,433	0.00	0	0	0	0.00



# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 230	District Reimbursement Fund									
400	Supplies		0	0	1,050	0.00	0	0	0	0.00
Total Function 2230	Assessment And Testing		91,019	105,770	113,301	0.90	0	0	0	0.00
Function 6000	Contingencies									
800	Other Uses		0	0	8,624	0.00	0	0	0	0.00
Total Function 6000	Contingencies		0	0	8,624	0.00	0	0	0	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses		314,003	111,503	0	0.00	0	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		314,003	111,503	0	0.00	0	0	0	0.00
Total Fund 230	District Reimbursement Fund		2,496,204	1,744,055	1,882,646	17.78	0	0	0	0.00

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**SPECIAL REVENUE FUND**  
**NON-FEDERAL SOURCED FUNDS**  
**FUND – 250**

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## SPECIAL REVENUE – STATE REVENUE FUNDS (250)

This fund was established 2022-23 for the purposes of new state grants awarded. This fund will be used for future state grants awarded in accordance with ODE reporting. Many of our state grants are currently housed in Fund 205 and will remain there for now.

State Revenue Funds (New Grants)	2024-2025 Proposed Budget	2025-2026 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ 20,000	\$ 355,000	\$ 335,000
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ 197,688	\$ 206,732	\$ 9,044
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ 5,688	\$ 5,688
Other (Beginning Fund Bal)	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 217,688</b>	<b>\$ 567,420</b>	<b>\$ 349,732</b>
<b>EXPENDITURES</b>			
		FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 217,688	\$ 567,420	\$ 349,732
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 217,688</b>	<b>\$ 567,420</b>	<b>\$ 349,732</b>

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 250</b>	<b>Non-Federal Sourced Funds</b>								
	1920 Contr/Don Private Sources	5,000	20,000	20,000	0.00	355,000	355,000	355,000	0.00
	1940 Svcs Oth Local Educa Agen	7,600	0	0	0.00	0	0	0	0.00
	1000 Revenue from Local Sources	12,600	20,000	20,000	0.00	355,000	355,000	355,000	0.00
	3299 Restr Grants Other	142,814	1,417,703	197,688	0.00	206,732	206,732	206,732	0.00
	3000 Revenue from State Sources	142,814	1,417,703	197,688	0.00	206,732	206,732	206,732	0.00
	5400 Beginning Fund Balance	0	5,000	0	0.00	5,688	5,688	5,688	0.00
	5000 Other Sources	0	5,000	0	0.00	5,688	5,688	5,688	0.00
<b>Total Fund 250</b>	<b>Non-Federal Sourced Funds</b>	<b>155,414</b>	<b>1,442,703</b>	<b>217,688</b>	<b>0.00</b>	<b>567,420</b>	<b>567,420</b>	<b>567,420</b>	<b>0.00</b>

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund</b>	<b>250</b>	<b>Non-Federal Sourced Funds</b>								
Function	2150	Speech Pathology & Audiology Services								
100		Salaries	5,695	0	0	0.00	0	0	0	0.00
200		Salary Benefits	1,905	0	0	0.00	0	0	0	0.00
Total Function	2150	Speech Pathology & Audiology Services	7,600	0	0	0.00	0	0	0	0.00
Function	2160	Oth Student Treatment Svc								
100		Salaries	0	0	0	0.00	89,629	89,629	89,629	1.14
200		Salary Benefits	0	0	0	0.00	45,431	45,431	45,431	0.00
300		Purchase Services	0	0	0	0.00	49,940	49,940	49,940	0.00
Total Function	2160	Oth Student Treatment Svc	0	0	0	0.00	185,000	185,000	185,000	1.14
Function	2190	Svc Direct/Studnt Supp Sv								
300		Purchase Services	0	4,728	10,000	0.00	10,000	10,000	10,000	0.00
400		Supplies	0	1,716	0	0.00	0	0	0	0.00
Total Function	2190	Svc Direct/Studnt Supp Sv	0	6,444	10,000	0.00	10,000	10,000	10,000	0.00
Function	2210	Improvment Instruc Svcs								
100		Salaries	0	0	0	0.00	103,145	103,145	103,145	1.50
200		Salary Benefits	0	0	0	0.00	68,633	68,633	68,633	0.00
300		Purchase Services	0	0	0	0.00	6,832	6,832	6,832	0.00
400		Supplies	0	0	0	0.00	2,854	2,854	2,854	0.00
600		Other Objects	0	0	0	0.00	15,956	15,956	15,956	0.00
Total Function	2210	Improvment Instruc Svcs	0	0	0	0.00	197,420	197,420	197,420	1.50
Function	2240	Instructional Staff Dev								
100		Salaries	16,094	54,214	56,822	1.00	0	0	0	0.00
200		Salary Benefits	8,147	35,171	41,927	0.00	0	0	0	0.00
300		Purchase Services	19,133	66,348	77,425	0.00	14,286	14,286	14,286	0.00

2025-2026 ESD Adopted Budget

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 250</b>	<b>Non-Federal Sourced Funds</b>									
400	Supplies		51,640	8,573	5,000	0.00	0	0	0	0.00
600	Other Objects		4,719	7,736	16,514	0.00	714	714	714	0.00
Total Function 2240 Instructional Staff Dev			99,732	172,041	197,688	1.00	15,000	15,000	15,000	0.00
Function 2320										
300	Purchase Services		0	5,000	10,000	0.00	10,000	10,000	10,000	0.00
Total Function 2320			0	5,000	10,000	0.00	10,000	10,000	10,000	0.00
Function 2620 Grant Manager										
100	Salaries		0	0	0	0.00	20,280	20,280	20,280	0.00
200	Salary Benefits		0	0	0	0.00	9,720	9,720	9,720	0.00
300	Purchase Services		0	0	0	0.00	110,000	110,000	110,000	0.00
600	Other Objects		0	0	0	0.00	10,000	10,000	10,000	0.00
Total Function 2620 Grant Manager			0	0	0	0.00	150,000	150,000	150,000	0.00
Function 2640 Staff Services										
300	Purchase Services		43,082	0	0	0.00	0	0	0	0.00
Total Function 2640 Staff Services			43,082	0	0	0.00	0	0	0	0.00
Function 3300 Community Services										
100	Salaries		0	28,450	0	0.00	0	0	0	0.00
200	Salary Benefits		0	20,451	0	0.00	0	0	0	0.00
Total Function 3300 Community Services			0	48,901	0	0.00	0	0	0	0.00
Function 7000 Unappropriated Ending Bal										
800	Other Uses		5,000	1,210,316	0	0.00	0	0	0	0.00
Total Function 7000 Unappropriated Ending Bal			5,000	1,210,316	0	0.00	0	0	0	0.00
<b>Total Fund 250</b>	<b>Non-Federal Sourced Funds</b>									
			155,414	1,442,703	217,688	1.00	567,420	567,420	567,420	2.64



# **SPECIAL REVENUE FUND**

## **STUDENT INVESTMENT FUNDS**

### **FUND – 251**

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## SPECIAL REVENUE-NON-FEDERAL STUDENT INVESTMENT ACT (251)

The Student Investment Act (SIA) is part of the larger Student Success Act (SSA) and is funded primarily through the corporate activity tax. The SSA was signed into law in May 2019.

Special Revenue Non-Federal Student Investment Act	2024-2025 Proposed Budget	2025-2026 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ 568,849	\$ 568,849
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 568,849</b>	<b>\$ 568,849</b>
<b>EXPENDITURES</b>			
		FTE	FTE
Instruction	\$ -	\$ 41,666 0.40	\$ 41,666 0.40
Support Services	\$ -	\$ 527,183 3.80	\$ 527,183 3.80
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 568,849 4.20</b>	<b>\$ 568,849 4.20</b>

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 251</b>	<b>Student Investment Account</b>								
	3299 Restr Grants Other	0	566,877	0	0.00	568,849	568,849	568,849	0.00
	3000 Revenue from State Sources	0	566,877	0	0.00	568,849	568,849	568,849	0.00
	5400 Beginning Fund Balance	0	407	0	0.00	0	0	0	0.00
	5000 Other Sources	0	407	0	0.00	0	0	0	0.00
<b>Total Fund 251</b>	<b>Student Investment Account</b>	0	567,284	0	0.00	568,849	568,849	568,849	0.00

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 251</b>	<b>Student Investment Account</b>									
Function 1294	Youth Corrections Education									
100	Salaries		0	0	0	0.00	22,800	22,800	22,800	0.40
200	Salary Benefits		0	0	0	0.00	9,036	9,036	9,036	0.00
300	Purchase Services		0	0	0	0.00	7,847	7,847	7,847	0.00
400	Supplies		0	32,460	0	0.00	0	0	0	0.00
600	Other Objects		0	0	0	0.00	1,984	1,984	1,984	0.00
Total Function 1294 Youth Corrections Education			0	32,460	0	0.00	41,666	41,666	41,666	0.40
Function 2240	Instructional Staff Dev									
100	Salaries		0	0	0	0.00	286,567	286,567	286,567	3.80
200	Salary Benefits		0	0	0	0.00	198,940	198,940	198,940	0.00
300	Purchase Services		0	0	0	0.00	13,472	13,472	13,472	0.00
400	Supplies		0	0	0	0.00	2,950	2,950	2,950	0.00
600	Other Objects		0	0	0	0.00	25,254	25,254	25,254	0.00
Total Function 2240 Instructional Staff Dev			0	0	0	0.00	527,183	527,183	527,183	3.80
Function 7000	Unappropriated Ending Bal									
800	Other Uses		0	534,824	0	0.00	0	0	0	0.00
Total Function 7000 Unappropriated Ending Bal			0	534,824	0	0.00	0	0	0	0.00
<b>Total Fund 251</b>	<b>Student Investment Account</b>									
			0	567,284	0	0.00	568,849	568,849	568,849	4.20

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**SPECIAL REVENUE FUND**  
**HIGH SCHOOL SUCCESS – M98**  
**FUND – 252**

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## SPECIAL REVENUE-NON-FEDERAL HIGH SCHOOL SUCCESS-MEASURE 98 (252)

High School Success is a fund initiated by ballot Measure 98 in November 2016 and signed into law in August 2019. The money received for Douglas ESD is used in Ed Services and our JDEP program.

Non-Federal High School Success-Measure 98	2024-2025 Proposed Budget	2025-2026 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ 10,527	\$ 10,527
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 10,527</b>	<b>\$ 10,527</b>
<b>EXPENDITURES</b>			
	FTE		FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ 10,527 0.05	\$ 10,527 0.05
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 10,527 0.05</b>	<b>\$ 10,527 0.05</b>

## Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 252</b>	<b>High School Success</b>								
	3299 Restr Grants Other	0	13,158	0	0.00	10,527	10,527	10,527	0.00
	3000 Revenue from State Sources	0	13,158	0	0.00	10,527	10,527	10,527	0.00
<b>Total Fund 252</b>	<b>High School Success</b>	0	13,158	0	0.00	10,527	10,527	10,527	0.00

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund	252	High School Success								
Function	2240	Instructional Staff Dev								
100		Salaries	0	8,259	0	0.00	2,698	2,698	2,698	0.05
200		Salary Benefits	0	3,226	0	0.00	2,222	2,223	2,222	0.00
300		Purchase Services	0	0	0	0.00	5,202	5,202	5,202	0.00
600		Other Objects	0	0	0	0.00	405	405	405	0.00
Total Function	2240	Instructional Staff Dev	0	11,484	0	0.00	10,527	10,527	10,527	0.05
Function	7000	Unappropriated Ending Bal								
800		Other Uses	0	1,674	0	0.00	0	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	0	1,674	0	0.00	0	0	0	0.00
Total Fund	252	High School Success	0	13,158	0	0.00	10,527	10,527	10,527	0.05

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# **SPECIAL REVENUE FUND FACILITY MAINTENANCE FUND – 296**

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## SPECIAL REVENUE FUND-FACILITY MAINTENANCE (296)

This Fund is used for the eventual replacement of large equipment and facility replacement items that would require a substantial number of resources. Departments may allocate transfers from their budgets to this account for future use.

With the ever-increasing needs of the various programs, the Agency is putting into place a long-term facility plans to meet these needs. All programs are being charged a usage fee to support the costs of all facilities. This fund will service the debt for remodeling of the various sites, along with utilities, custodial, and leasehold contracts.

Facility Maintenance Fund	2024-2025 Proposed Budget	2025- 2026 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ 1,040,000	\$ 1,050,000	\$ 10,000
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 15,000	\$ 15,000	\$ -
Other (Beginning Fund Bal)	\$ 510,000	\$ 350,000	\$ (160,000)
<b>Total Revenue</b>	<b>\$ 1,565,000</b>	<b>\$ 1,415,000</b>	<b>\$ (150,000)</b>
<b>EXPENDITURES</b>			
		FTE	FTE
Instruction			
Support Services	\$ 642,415	1.78	\$ 790,800 1.57
Enterprise and Community Services			
Facilities Acquisition & Construction			
Other Uses	\$ 622,585		\$ 1,615
Contingency	\$ 300,000		\$ (300,000)
Ending Fund Balance			\$ -
<b>Total Expenditures</b>	<b>\$ 1,565,000</b>	<b>1.78</b>	<b>\$ 1,415,000 1.57</b>
			<b>\$ (150,000) (0.21)</b>

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 296</b>	<b>Facility Maintenance Fund</b>								
	1910 Rentals	285,374	10,103	0	0.00	10,000	10,000	10,000	0.00
	1970 Svcs Other Funds	837,882	990,433	1,040,000	0.00	1,040,000	1,040,000	1,040,000	0.00
	1000 Revenue from Local Sources	1,123,256	1,000,536	1,040,000	0.00	1,050,000	1,050,000	1,050,000	0.00
	5200 Interfund Transfers	15,000	15,000	15,000	0.00	15,000	15,000	15,000	0.00
	5400 Beginning Fund Balance	424,787	546,994	510,000	0.00	350,000	350,000	350,000	0.00
	5000 Other Sources	439,787	561,994	525,000	0.00	365,000	365,000	365,000	0.00
<b>Total Fund 296</b>	<b>Facility Maintenance Fund</b>	<b>1,563,043</b>	<b>1,562,530</b>	<b>1,565,000</b>	<b>0.00</b>	<b>1,415,000</b>	<b>1,415,000</b>	<b>1,415,000</b>	<b>0.00</b>



# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 296</b>	<b>Facility Maintenance Fund</b>									
Function 2540	Opertion/Maint Of Plant									
100	Salaries		122,427	132,627	124,505	1.78	104,122	104,122	104,122	1.57
200	Salary Benefits		72,398	84,461	77,298	0.00	78,876	78,876	78,876	0.00
300	Purchase Services		112,866	203,604	252,412	0.00	426,712	426,712	426,712	0.00
400	Supplies		48,942	27,795	85,000	0.00	75,000	75,000	75,000	0.00
500	Equipment		0	19,549	50,000	0.00	50,000	50,000	50,000	0.00
600	Other Objects		34,355	42,595	53,200	0.00	56,090	56,090	56,090	0.00
<b>Total Function 2540</b>	<b>Opertion/Maint Of Plant</b>		<b>390,988</b>	<b>510,630</b>	<b>642,415</b>	<b>1.78</b>	<b>790,800</b>	<b>790,800</b>	<b>790,800</b>	<b>1.57</b>
Function 5200	Transfers Of Funds									
700	Transfers		625,062	625,260	622,585	0.00	624,200	624,200	624,200	0.00
<b>Total Function 5200</b>	<b>Transfers Of Funds</b>		<b>625,062</b>	<b>625,260</b>	<b>622,585</b>	<b>0.00</b>	<b>624,200</b>	<b>624,200</b>	<b>624,200</b>	<b>0.00</b>
Function 6000	Contingencies									
800	Other Uses		0	0	300,000	0.00	0	0	0	0.00
<b>Total Function 6000</b>	<b>Contingencies</b>		<b>0</b>	<b>0</b>	<b>300,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
Function 7000	Unappropriated Ending Bal									
800	Other Uses		546,994	426,640	0	0.00	0	0	0	0.00
<b>Total Function 7000</b>	<b>Unappropriated Ending Bal</b>		<b>546,994</b>	<b>426,640</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Total Fund 296</b>	<b>Facility Maintenance Fund</b>		<b>1,563,043</b>	<b>1,562,530</b>	<b>1,565,000</b>	<b>1.78</b>	<b>1,415,000</b>	<b>1,415,000</b>	<b>1,415,000</b>	<b>1.57</b>

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**FULL FAITH & CREDIT  
SERIES 2020  
FUND – 301**

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## FULL FAITH & CREDIT, SERIES 2020 (301)

On December 10, 2020, the Board authorized a Full Faith and Credit Financing Agreement, Series 2020, in the amount of \$7,706,000 at a rate of 1.75%. The purpose of this financing package is to finance the costs of real and personal property, including the acquisition of real property and facilities in Jackson County, known as the Superior Court Building, and improvement to District facilities located at the Stephens site, as well as refinancing the agency's tax-exempt debt related to the library transition. The debt is scheduled to conclude in June 2033.

FF&C SERIES 2020/Debt Service Fund	2024-2025 Proposed Budget	2025-2026 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 622,585	\$ 624,200	\$ 1,615
Other (Beginning Fund Bal)	\$ 1,715	\$ 1,800	\$ 85
<b>Total Revenue</b>	<b>\$ 624,300</b>	<b>\$ 626,000</b>	<b>\$ 1,700</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ 624,300	\$ 626,000	\$ 1,700
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 624,300</b>	<b>\$ 626,000</b>	<b>\$ 1,700</b>

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 301	FF&C SERIES 2020								
	5200 Interfund Transfers	625,062	625,260	622,585	0.00	624,200	624,200	624,200	0.00
	5400 Beginning Fund Balance	242	1,227	1,715	0.00	1,800	1,800	1,800	0.00
	5000 Other Sources	625,304	626,487	624,300	0.00	626,000	626,000	626,000	0.00
Total Fund 301	FF&C SERIES 2020	625,304	626,487	624,300	0.00	626,000	626,000	626,000	0.00

# Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<hr/>									
Fund 301	FF&C SERIES 2020								
<hr/>									
Function 5100									
600	Other Objects	624,078	624,771	624,300	0.00	626,000	626,000	626,000	0.00
<hr/>									
Total Function 5100		624,078	624,771	624,300	0.00	626,000	626,000	626,000	0.00
Function 7000	Unappropriated Ending Bal								
800	Other Uses	1,227	1,716	0	0.00	0	0	0	0.00
<hr/>									
Total Function 7000	Unappropriated Ending Bal	1,227	1,716	0	0.00	0	0	0	0.00
<hr/>									
Total Fund 301	FF&C SERIES 2020	625,304	626,487	624,300	0.00	626,000	626,000	626,000	0.00

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**DEBT SERVICE FUND  
PERS BOND REPAYMENT  
FUND – 302**

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## DEBT SERVICE FUND-PERS BOND REPAYMENT (302)

On January 16, 2003, the Board authorized the bonding of a portion of the ESD's unfunded liability with the Public Employees Retirement System. On April 4, 2003, Douglas ESD borrowed \$4,597,617 and the fund was established for the repayment of the debt. An assessment of wage accounts provides the revenue. The fund balance has reached its peak and will continue to decline as the liability is paid off. The bond is scheduled to be retired by June 20, 2028.

<b>PERS Bond/Debt Service Fund</b>	<b>2024-2025 Proposed Budget</b>	<b>2025-2026 Proposed Budget</b>	<b>Increase/ (Decrease)</b>
<b>REVENUE</b>			
Local Revenue	\$ 711,500	\$ 751,500	\$ 40,000
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 165,000	\$ 188,191	\$ 23,190
<b>Total Revenue</b>	<b>\$ 876,500</b>	<b>\$ 939,690</b>	<b>\$ 63,190</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ 623,884	\$ 649,916	\$ 26,032
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 252,616	\$ 289,775	\$ 37,158
<b>Total Expenditures</b>	<b>\$ 876,500</b>	<b>\$ 939,690</b>	<b>\$ 63,190</b>

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 302</b>	<b>PERS Bond</b>								
	1500 Earnings-Investments	1,828	3,639	1,500	0.00	1,500	1,500	1,500	0.00
	1970 Svcs Other Funds	346,331	631,950	710,000	0.00	750,000	750,000	750,000	0.00
	1000 Revenue from Local Sources	348,159	635,589	711,500	0.00	751,500	751,500	751,500	0.00
	5400 Beginning Fund Balance	346,290	130,039	165,000	0.00	188,191	188,191	188,191	0.00
	5000 Other Sources	346,290	130,039	165,000	0.00	188,191	188,191	188,191	0.00
<b>Total Fund 302</b>	<b>PERS Bond</b>	<b>694,449</b>	<b>765,627</b>	<b>876,500</b>	<b>0.00</b>	<b>939,691</b>	<b>939,691</b>	<b>939,691</b>	<b>0.00</b>

# Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<hr/>									
Fund 302	PERS Bond								
<hr/>									
Function 5100									
600	Other Objects	564,411	594,411	623,884	0.00	649,916	649,916	649,916	0.00
<hr/>									
Total Function 5100		564,411	594,411	623,884	0.00	649,916	649,916	649,916	0.00
<hr/>									
Function 7000	Unappropriated Ending Bal								
800	Other Uses	130,039	171,217	252,616	0.00	289,775	289,775	289,775	0.00
<hr/>									
Total Function 7000	Unappropriated Ending Bal	130,039	171,217	252,616	0.00	289,775	289,775	289,775	0.00
<hr/>									
Total Fund 302	PERS Bond	694,449	765,627	876,500	0.00	939,691	939,691	939,691	0.00

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# CAPITAL PROJECTS

## FUND – 401

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## **CAPITAL PROJECTS FUND (401)**

The Capital Project for the Douglas ESD-Stephens site was completed spring 2022. This project was funded through the Full Faith & Credit Financing Agreement, Series 2020.

HISTORICAL PURPOSES ONLY

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 401</b>	<b>Capitol Projects</b>								
	5400 Beginning Fund Balance	73,145	73,145	0	0.00	0	0	0	0.00
	5000 Other Sources	73,145	73,145	0	0.00	0	0	0	0.00
<b>Total Fund 401</b>	<b>Capitol Projects</b>	<b>73,145</b>	<b>73,145</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund	401	Capitol Projects								
Function	5200	Transfers Of Funds								
700		Transfers	0	73,145	0	0.00	0	0	0	0.00
Total Function	5200	Transfers Of Funds	0	73,145	0	0.00	0	0	0	0.00
Function	7000	Unappropriated Ending Bal								
800		Other Uses	73,145	0	0	0.00	0	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	73,145	0	0	0.00	0	0	0	0.00
Total Fund	401	Capitol Projects	73,145	73,145	0	0.00	0	0	0	0.00

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ENTERPRISE FUND  
PRINT SHOP  
FUND – 500

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## ENTERPRISE FUND-PRINT SHOP (500)

The Enterprise Fund-Print Shop represents the operations that are financed and operated in a manner similar to private business enterprises where the stated intention is that the costs of providing goods or services to the component school districts or general public on a continuing basis are financed or recovered primarily through user charges.

The Douglas ESD Print Shop offers full-service color printing, offset press images, bindery, tabbing, graphic arts and wide-format printing. It focuses on offering these services to school districts, Umpqua Community College, other governments and local non-profit agencies.

Enterprise Fund-Print Shop	2024-2025 Proposed Budget	2025-2026 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ 298,060	\$ 259,111	\$ (38,949)
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 160,490	\$ 125,000	\$ (35,490)
<b>Total Revenue</b>	<b>\$ 458,550</b>	<b>\$ 384,111</b>	<b>\$ (74,439)</b>
<b>EXPENDITURES</b>			
		FTE	FTE
Instruction			\$ -
Support Services	\$ 458,550	2.00	\$ (74,439) -
Enterprise and Community Services	\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ -		\$ -
Contingency	\$ -		\$ -
Ending Fund Balance	\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 458,550</b>	<b>2.00</b>	<b>\$ (74,439) -</b>

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 500	Print Shop								
	1910 Rentals	52,800	59,160	56,160	0.00	28,000	28,000	28,000	0.00
	1940 Svcs Oth Local Educa Agen	329,995	272,018	241,900	0.00	231,111	231,111	231,111	0.00
	1000 Revenue from Local Sources	382,795	331,178	298,060	0.00	259,111	259,111	259,111	0.00
	5400 Beginning Fund Balance	50,069	160,490	160,490	0.00	125,000	125,000	125,000	0.00
	5000 Other Sources	50,069	160,490	160,490	0.00	125,000	125,000	125,000	0.00
Total Fund 500	Print Shop	432,864	491,668	458,550	0.00	384,111	384,111	384,111	0.00



# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund	500	Print Shop								
Function	2570	Internal Services								
100		Salaries	78,845	109,155	118,510	2.00	127,649	127,649	127,649	2.00
200		Salary Benefits	37,588	62,696	70,102	0.00	81,448	81,449	81,448	0.00
300		Purchase Services	59,277	59,009	100,089	0.00	74,326	74,326	74,326	0.00
400		Supplies	96,178	81,172	169,500	0.00	100,338	100,338	100,338	0.00
600		Other Objects	486	334	350	0.00	350	350	350	0.00
Total Function 2570 Internal Services			272,374	312,365	458,550	2.00	384,111	384,111	384,111	2.00
Function	7000	Unappropriated Ending Bal								
800		Other Uses	160,490	179,303	0	0.00	0	0	0	0.00
Total Function 7000 Unappropriated Ending Bal			160,490	179,303	0	0.00	0	0	0	0.00
Total Fund	500	Print Shop	432,864	491,668	458,550	2.00	384,111	384,111	384,111	2.00

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# INTERNAL SERVICE FUND UNEMPLOYMENT FUND – 610

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## INTERNAL SERVICE FUND-UNEMPLOYMENT (610)

This fund accounts for revenues and expenditures for unemployment insurance claims paid to the State of Oregon. The revenues are provided by assessments to wage accounts. Continued wage account assessments are included in the 2025-2026 budget in anticipation of the new laws surrounding classified staff during break periods.

Unemployment Fund	2024-2025 Proposed Budget	2025-2026 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ 125,000	\$ 85,000	\$ (40,000)
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 290,000	\$ 320,000	\$ 30,000
<b>Total Revenue</b>	<b>\$ 415,000</b>	<b>\$ 405,000</b>	<b>\$ (10,000)</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction			\$ -
Support Services	\$ 415,000	\$ 405,000	\$ (10,000)
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 415,000</b>	<b>\$ 405,000</b>	<b>\$ (10,000)</b>

## Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 610</b>	<b>Unemployment Fund</b>								
	1970 Svcs Other Funds	16,752	19,434	125,000	0.00	85,000	85,000	85,000	0.00
	1000 Revenue from Local Sources	16,752	19,434	125,000	0.00	85,000	85,000	85,000	0.00
	5400 Beginning Fund Balance	369,418	323,033	290,000	0.00	320,000	320,000	320,000	0.00
	5000 Other Sources	369,418	323,033	290,000	0.00	320,000	320,000	320,000	0.00
<b>Total Fund 610</b>	<b>Unemployment Fund</b>	<b>386,170</b>	<b>342,467</b>	<b>415,000</b>	<b>0.00</b>	<b>405,000</b>	<b>405,000</b>	<b>405,000</b>	<b>0.00</b>

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund	610	Unemployment Fund								
Function	2520	Fiscal Services								
	200	Salary Benefits	62,637	40,676	415,000	0.00	404,000	404,000	404,000	0.00
	300	Purchase Services	500	500	0	0.00	1,000	1,000	1,000	0.00
Total Function	2520	Fiscal Services	63,137	41,176	415,000	0.00	405,000	405,000	405,000	0.00
Function	7000	Unappropriated Ending Bal								
	800	Other Uses	323,033	301,291	0	0.00	0	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	323,033	301,291	0	0.00	0	0	0	0.00
Total Fund	610	Unemployment Fund	386,170	342,467	415,000	0.00	405,000	405,000	405,000	0.00

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**INTERNAL SERVICE FUND  
EARLY RETIREMENT  
FUND – 620**

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## INTERNAL SERVICE FUND-EARLY RETIREMENT (620)

An early retirement plan was adopted by the Board of Directors in the 1984 calendar year. On April 18, 2002 the plan was discontinued. In the current collective bargaining agreement with Douglas ESD the plan is phased out with specific benefits outlined. This fund is established to fund the liability of these benefits. Revenue is provided by wage account assessments. A continued suspension of these wage account assessments is included in the 2025-26 Budget.

Early Retirement Fund	2024-2025 Proposed Budget	2025-2026 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 278,000	\$ 242,036	\$ (35,964)
<b>Total Revenue</b>	<b>\$ 278,000</b>	<b>\$ 242,036</b>	<b>\$ (35,964)</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 100,000	\$ 100,000	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ 178,000	\$ 142,036	\$ (35,964)
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 278,000</b>	<b>\$ 242,036</b>	<b>\$ (35,964)</b>

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 620</b>	<b>Early Retirement Fund</b>								
	5400 Beginning Fund Balance	342,072	315,754	278,000	0.00	242,036	242,036	242,036	0.00
	5000 Other Sources	342,072	315,754	278,000	0.00	242,036	242,036	242,036	0.00
<b>Total Fund 620</b>	<b>Early Retirement Fund</b>	<b>342,072</b>	<b>315,754</b>	<b>278,000</b>	<b>0.00</b>	<b>242,036</b>	<b>242,036</b>	<b>242,036</b>	<b>0.00</b>

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 620	Early Retirement Fund									
Function 2700	Supplemental Retirement									
200	Salary Benefits		26,319	37,943	100,000	0.00	100,000	100,000	100,000	0.00
Total Function 2700	Supplemental Retirement		26,319	37,943	100,000	0.00	100,000	100,000	100,000	0.00
Function 6000	Contingencies									
800	Other Uses		0	0	178,000	0.00	142,036	142,036	142,036	0.00
Total Function 6000	Contingencies		0	0	178,000	0.00	142,036	142,036	142,036	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses		315,754	277,811	0	0.00	0	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		315,754	277,811	0	0.00	0	0	0	0.00
Total Fund 620	Early Retirement Fund		342,072	315,754	278,000	0.00	242,036	242,036	242,036	0.00

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# INTERNAL SERVICE FUND COMPUTER REPLACEMENT FUND – 630

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## INTERNAL SERVICE FUND-COMPUTER REPLACEMENT (630)

Departments have been paying an annual rental fee for the use of new computers since fiscal year 2008-09. This rental fee will be accounted for in the computer replacement internal service fund and the funds held for the future replacement of those computers. The replacement cycle took place this spring 2025 for all laptops. The 2025-2026 budget will continue the rental fee allocations from the agency programs to increase reserves once again to be sustainable for the next replacement cycle for desktop computers.

Computer Replacement Fund	2024-2025 Proposed Budget	2025-2026 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ 125,000	\$ 125,000	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 105,575	\$ 84,658	\$ (20,917)
Other (Beginning Fund Bal)	\$ 242,640	\$ 32,000	\$ (210,640)
<b>Total Revenue</b>	<b>\$ 473,215</b>	<b>\$ 241,658</b>	<b>\$ (231,557)</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 473,215	\$ 241,658	\$ (231,557)
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 473,215</b>	<b>\$ 241,658</b>	<b>\$ (231,557)</b>

## Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 630</b>	<b>Computer Replacement Fund</b>								
	1970 Svcs Other Funds	104,701	128,538	125,000	0.00	125,000	125,000	125,000	0.00
	1000 Revenue from Local Sources	104,701	128,538	125,000	0.00	125,000	125,000	125,000	0.00
	5200 Interfund Transfers	0	0	105,575	0.00	84,658	84,658	84,658	0.00
	5400 Beginning Fund Balance	9,402	114,103	242,640	0.00	32,000	32,000	32,000	0.00
	5000 Other Sources	9,402	114,103	348,215	0.00	116,658	116,658	116,658	0.00
<b>Total Fund 630</b>	<b>Computer Replacement Fund</b>	<b>114,103</b>	<b>242,640</b>	<b>473,215</b>	<b>0.00</b>	<b>241,658</b>	<b>241,658</b>	<b>241,658</b>	<b>0.00</b>

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund	630	Computer Replacement Fund								
Function	2570	Internal Services								
400		Supplies	0	0	473,215	0.00	241,658	241,658	241,658	0.00
Total Function	2570	Internal Services	0	0	473,215	0.00	241,658	241,658	241,658	0.00
Function	7000	Unappropriated Ending Bal								
800		Other Uses	114,103	242,640	0	0.00	0	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	114,103	242,640	0	0.00	0	0	0	0.00
Total Fund	630	Computer Replacement Fund	114,103	242,640	473,215	0.00	241,658	241,658	241,658	0.00

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**INTERNAL SERVICE FUND  
TELEPHONE MAINTENANCE  
FUND – 631**

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## INTERNAL SERVICE FUND-TELEPHONE MAINTENANCE FUND (631)

The telephone system installed at our agency sites is supported by a maintenance agreement. Payments were made annually to facilitate this contract. In 2024-25, the phone system was renewed for the next three-year contract. To prepare and maintain this cycle, an annual transfer from the 101-Technology account is made to build reserve for the new cycle.

Telephone Maintenance Fund	2024-2025 Proposed Budget	2025-2026 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 50,000	\$ -	\$ (50,000)
Other (Beginning Fund Bal)	\$ 80,000	\$ 33,565	\$ (46,435)
<b>Total Revenue</b>	<b>\$ 130,000</b>	<b>\$ 33,565</b>	<b>\$ (96,435)</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 130,000	\$ 33,565	\$ (96,435)
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 130,000</b>	<b>\$ 33,565</b>	<b>\$ (96,435)</b>

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 631</b>	<b>Telephone Maintenance Fund</b>								
	5200 Interfund Transfers	0	80,000	50,000	0.00	0	0	0	0.00
	5400 Beginning Fund Balance	0	0	80,000	0.00	33,565	33,565	33,565	0.00
	5000 Other Sources	0	80,000	130,000	0.00	33,565	33,565	33,565	0.00
<b>Total Fund 631</b>	<b>Telephone Maintenance Fund</b>	0	80,000	130,000	0.00	33,565	33,565	33,565	0.00



# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 631	Telephone Maintenance Fund									
Function 2660	Technology Services									
300	Purchase Services		0	0	130,000	0.00	33,565	33,565	33,565	0.00
Total Function 2660	Technology Services		0	0	130,000	0.00	33,565	33,565	33,565	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses		0	80,000	0	0.00	0	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		0	80,000	0	0.00	0	0	0	0.00
Total Fund 631	Telephone Maintenance Fund		0	80,000	130,000	0.00	33,565	33,565	33,565	0.00

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# INTERNAL SERVICE FUND VEHICLE REPLACEMENT FUND – 632

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## INTERNAL SERVICE FUND-VEHICLE REPLACEMENT FUND (632)

This was a fund established as a set aside for when vehicles need replacement. Ideally vehicle replacement should be on a replacement schedule and not replaced when one needs repair.

Vehicle Replacement Fund	2024-2025 Proposed Budget	2025-2026 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 15,000	\$ 5,000	\$ (10,000)
Other (Beginning Fund Bal)	\$ 50,000	\$ 49,470	\$ (530)
<b>Total Revenue</b>	<b>\$ 50,000</b>	<b>\$ 54,470</b>	<b>\$ (10,530)</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 65,000	\$ 54,470	\$ (10,530)
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 50,000</b>	<b>\$ 54,470</b>	<b>\$ (10,530)</b>

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 632</b>	<b>Vehicle Replacement Fund</b>								
	5200 Interfund Transfers	0	50,000	15,000	0.00	5,000	5,000	5,000	0.00
	5400 Beginning Fund Balance	0	0	50,000	0.00	49,470	49,470	49,470	0.00
	5000 Other Sources	0	50,000	65,000	0.00	54,470	54,470	54,470	0.00
<b>Total Fund 632</b>	<b>Vehicle Replacement Fund</b>	<b>0</b>	<b>50,000</b>	<b>65,000</b>	<b>0.00</b>	<b>54,470</b>	<b>54,470</b>	<b>54,470</b>	<b>0.00</b>

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund	632	Vehicle Replacement Fund								
Function	2570	Internal Services								
500		Equipment	0	0	65,000	0.00	54,470	54,470	54,470	0.00
Total Function	2570	Internal Services	0	0	65,000	0.00	54,470	54,470	54,470	0.00
Function	7000	Unappropriated Ending Bal								
800		Other Uses	0	50,000	0	0.00	0	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	0	50,000	0	0.00	0	0	0	0.00
Total Fund	632	Vehicle Replacement Fund	0	50,000	65,000	0.00	54,470	54,470	54,470	0.00

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**INTERNAL SERVICE FUND  
FACILITY RESERVE  
FUND – 640**

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## INTERNAL SERVICE FUND-FACILITY RESERVE FUND (640)

The Facility Reserve Fund was established in June 2010 to plan for replacement of existing and/or acquisition of new or additional facilities. In addition, it may be used for Capital Projects for the upkeep of the facilities. The Facility Reserve Fund acts as a savings account and can only be spent for the specific purpose of replacement of existing/and or acquisition of new or additional facilities or for facility capital projects as adopted by the Board.

Capital Projects Fund	2024-2025 Proposed Budget	2025-2026 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 30,000	\$ 30,000	\$ -
Other (Beginning Fund Bal)	\$ 594,080	\$ 594,080	\$ -
<b>Total Revenue</b>	<b>\$ 594,081</b>	<b>\$ 624,080</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ 480,000	\$ 574,080	\$ 94,080
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ 144,080	\$ 50,000	\$ (94,080)
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 594,081</b>	<b>\$ 624,080</b>	<b>\$ -</b>

# Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
<b>Fund 640</b>	<b>Facility Reserve Fund</b>								
	5200 Interfund Transfers	30,000	53,145	30,000	0.00	30,000	30,000	30,000	0.00
	5400 Beginning Fund Balance	510,936	540,936	594,080	0.00	594,080	594,080	594,080	0.00
	5000 Other Sources	540,936	594,081	624,080	0.00	624,080	624,080	624,080	0.00
<b>Total Fund 640</b>	<b>Facility Reserve Fund</b>	<b>540,936</b>	<b>594,081</b>	<b>624,080</b>	<b>0.00</b>	<b>624,080</b>	<b>624,080</b>	<b>624,080</b>	<b>0.00</b>

# Requirements Report

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund	640	Facility Reserve Fund								
Function	4150	Building Acq/Const/Improv								
300		Purchase Services	0	0	230,000	0.00	274,080	274,080	274,080	0.00
500		Equipment	0	0	250,000	0.00	300,000	300,000	300,000	0.00
Total Function	4150	Building Acq/Const/Improv	0	0	480,000	0.00	574,080	574,080	574,080	0.00
Function	6000	Contingencies								
800		Other Uses	0	0	144,080	0.00	50,000	50,000	50,000	0.00
Total Function	6000	Contingencies	0	0	144,080	0.00	50,000	50,000	50,000	0.00
Function	7000	Unappropriated Ending Bal								
800		Other Uses	540,936	594,081	0	0.00	0	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	540,936	594,081	0	0.00	0	0	0	0.00
Total Fund	640	Facility Reserve Fund	540,936	594,081	624,080	0.00	624,080	624,080	624,080	0.00

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## **APPENDICES – ADOPTED BUDGET ONLY**

### **Required Publications**

Published notification of first budget committee meeting and second notification posted via website.

Form ED-1 Notice of Budget Hearing and Form ED-50 Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts.

### **Budget Resolutions**

This will include the resolution to Approve the 2025-26 Budget and resolution to Adopt the 2025-26 Budget and the resolution to Impose and Categorize Taxes.

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## AFFIDAVIT OF PUBLICATION

State of Texas, County of Bexar, ss:

Laquansay Nickson Watkins, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The News-Review, a newspaper printed and published in the City of Roseburg, County of Douglas, State of Oregon, and that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

### **PUBLICATION DATES:**

May. 3, 2024

**NOTICE ID:** qMJJaEdYBOQ5Yqis6gV1L

**PUBLISHER ID:** 100359

**NOTICE NAME:** 2024-2025 Budget Notice

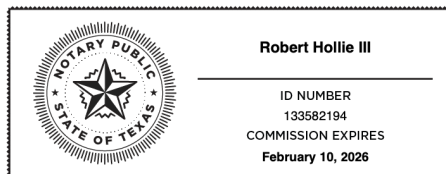
**Publication Fee:** \$74.31

I declare under penalty of perjury under the law of Oregon that the foregoing is true and correct

(Signed) Laquansay Nickson Watkins

### **VERIFICATION**

State of Texas  
County of Bexar



Subscribed in my presence and sworn to before me on this: 05/16/2024

Notary Public  
Electronically signed and notarized online using the Proof platform.

A public meeting of the Budget Committee of Douglas Education Service District, Douglas County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will be held at 1409 NE Diamond Lake Blvd, Roseburg, OR. The meeting will take place on the 16th day of May, 2024 at 7:00 p.m. The purpose is to receive the budget message and document of the district. A copy of the budget document may be inspected and obtained on or after May 17, 2024 at the administrative offices, 1409 NE Diamond Lake Blvd, Roseburg, OR, between 8:00 a.m. and 4:30 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Any person may ask questions about and comment on the budget document.

Pub 100359 Date: May 3, 2024

# Business Services

## Public Meeting of the Budget Committee

A public meeting of the Budget Committee of Douglas Education Service District, Douglas County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held at 1409 NE Diamond Lake Blvd, Roseburg, OR. The meeting will take place on the 1st day of May, 2025 at 7:00 p.m.

The purpose is to receive the budget message and document of the district. A copy of the budget document may be inspected and obtained on or after May 2, 2025 at the administrative offices, 1409 NE Diamond Lake Blvd, Roseburg, OR, between 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 appear at the meeting and discuss the proposed programs with the Budget Committee. Any person may ask questions about and comment on the budget document.

## AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

Edmar Corachia, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The News-Review, a newspaper printed and published in the City of Roseburg, County of Douglas, State of Oregon, and that this affidavit is Page 1 of 3 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

### **PUBLICATION DATES:**

Jun. 2, 2025

**NOTICE ID:** srx9pfmrPey0HmMhTUOB

**PUBLISHER ID:** 101305

**NOTICE NAME:** 2025-26 Form OR ED 1 504-058

**Publication Fee:** \$577.22

I declare under penalty of perjury under the law of Oregon that the foregoing is true and correct

*Edmar Corachia*

(Signed) \_\_\_\_\_



### **VERIFICATION**

State of Florida  
County of Broward

Subscribed in my presence and sworn to before me on this: 06/04/2025

*S. Smith*

Notary Public

Notarized remotely online using communication technology via Proof.

**FORM OR-ED-1****NOTICE OF BUDGET HEARING**

A public meeting of the Douglas Education Service District Board of Directors will be held on June 15, 2025 at 6:30 pm at 1409 NE Diamond Lake Blvd, Suite 110, Roseburg, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Douglas Education Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1409 NE Diamond Lake Blvd, Suite 110 Roseburg Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at <https://www.douglasesd.k12.or.us/district-support-services/business-services>. This budget is for an annual budget period. This budget was prepared on a basis of

Contact: Venice L

Telephone: 541-440-4761

Email: [vanderson@desd.k12.or.us](mailto:vanderson@desd.k12.or.us)**FINANCIAL SUMMARY - RESOURCES**

<b>TOTAL OF ALL FUNDS</b>	Actual Amount Last Year 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
Beginning Fund Balance	\$11,909,960	\$8,953,671	\$8,041,349
Current Year Property Taxes, other than Local Option Taxes	5,535,149	5,415,000	5,527,000
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	9,556,010	8,917,018	9,738,808
Revenue from Intermediate Sources	1,438,499	1,853,302	1,766,660
Revenue from State Sources	26,207,146	27,683,139	29,742,134
Revenue from Federal Sources	8,970,236	7,281,528	7,658,976
Interfund Transfers	1,123,405	17,197,166	860,158
<b>Total Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Salaries	\$19,840,875	\$20,893,419	\$20,660,452
Other Associated Payroll Costs	11,918,136	13,520,479	14,488,410
Purchased Services	6,755,293	8,296,049	10,515,301
Supplies & Materials	1,434,146	2,647,536	1,820,243
Capital Outlay	120,592	462,046	424,270
Other Objects (except debt service & interfund transfers)	11,888,391	12,331,470	13,084,440
Debt Service*			
Interfund Transfers*	1,123,405	17,197,166	860,158
Operating Contingency		1,700,043	1,192,036
Unappropriated Ending Fund Balance & Reserves	11,660,387	252,616	289,775
<b>Total Requirements</b>	<b>\$64,741,224</b>	<b>\$77,300,824</b>	<b>\$63,335,085</b>

**FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION**

1000 Instruction	\$18,371,246	\$19,653,337	\$17,669,815
FTE	150.64	148.69	106.38
2000 Support Services	20,828,676	22,992,862	27,724,600
FTE	150.98	144.53	171.23
3000 Enterprise & Community Service	3,280,604	5,292,156	4,514,106
FTE	26.00	28.82	28.24
4000 Facility Acquisition & Construction		480,000	574,080
FTE		0	
5000 Other Uses	8,257,724	8,484,460	9,234,599
5100 Debt Service*	1,219,181	1,248,184	1,275,916
5200 Interfund Transfers*	1,123,405	17,197,166	860,158
6000 Contingency	0	1,700,043	1,192,036
7000 Unappropriated Ending Fund Balance	11,660,387	252,616	289,775
Total Requirements	\$64,741,224	\$77,300,824	\$63,335,085
Total FTE	327.62	322.04	305.85

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

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate limit _____ Per \$1,000)	0.5296	0.5296	0.5296
Local Option Levy			
Levy For General Obligation Bonds			

**STATEMENT OF INDEBTEDNESS**

<b>LONG TERM DEBT</b>	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds	\$7,607,584	
Other Borrowings		
<b>Total</b>	<b>\$7,607,584</b>	

Pub 101305 Date: Jun 2, 2025

A public meeting of the Douglas Education Service District Board of Directors will be held on June 15, 2025 at 6:30 pm at 1409 NE Diamond Lake Blvd, Suite 110, Roseburg, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Douglas Education Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1409 NE Diamond Lake Blvd, Suite 110 Roseburg Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at <https://www.douglasesd.k12.or.us/district-support-services/business-services>. This budget is for an annual budget period.

Contact: Venice L Anderson

Telephone: 541-440-4761

Email: vanderson@desd.k12.or.us

**FINANCIAL SUMMARY - RESOURCES**

TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
Beginning Fund Balance	\$11,909,960	\$8,953,671	\$8,041,349
Current Year Property Taxes, other than Local Option Taxes	5,535,149	5,415,000	5,527,000
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	9,556,010	8,917,018	9,738,808
Revenue from Intermediate Sources	1,438,499	1,853,302	1,766,660
Revenue from State Sources	26,207,146	27,683,139	29,742,134
Revenue from Federal Sources	8,970,236	7,281,528	7,658,976
Interfund Transfers	1,123,405	17,197,166	860,158
All Other Budget Resources	820	0	0
<b>Total Resources</b>	<b>\$64,741,224</b>	<b>\$77,300,824</b>	<b>\$63,335,085</b>

**FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION**

Salaries	\$19,840,875	\$20,893,419	\$20,660,452
Other Associated Payroll Costs	11,918,136	13,520,479	14,488,410
Purchased Services	6,755,293	8,296,049	10,515,301
Supplies & Materials	1,434,146	2,647,536	1,820,243
Capital Outlay	120,592	462,046	424,270
Other Objects (except debt service & interfund transfers)	11,888,391	12,331,470	13,084,440
Debt Service*			
Interfund Transfers*	1,123,405	17,197,166	860,158
Operating Contingency		1,700,043	1,192,036
Unappropriated Ending Fund Balance & Reserves	11,660,387	252,616	289,775
<b>Total Requirements</b>	<b>\$64,741,224</b>	<b>\$77,300,824</b>	<b>\$63,335,085</b>

**FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION**

1000 Instruction	\$18,371,246	\$19,653,337	\$17,669,815
FTE	150.64	148.69	106.38
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3000 Enterprise & Community Service	3,280,604	5,292,156	4,514,106
FTE	26.00	28.82	28.24
4000 Facility Acquisition & Construction		480,000	574,080
FTE		0	
5000 Other Uses	8,257,724	8,484,460	9,234,599
5100 Debt Service*	1,219,181	1,248,184	1,275,916
5200 Interfund Transfers*	1,123,405	17,197,166	860,158
6000 Contingency	0	1,700,043	1,192,036
7000 Unappropriated Ending Fund Balance	11,660,387	252,616	289,775
<b>Total Requirements</b>	<b>\$64,741,224</b>	<b>\$77,300,824</b>	<b>\$63,335,085</b>
<b>Total FTE</b>	<b>327.62</b>	<b>322.04</b>	<b>305.85</b>

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

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit _____ per \$1,000)	0.5296	0.5296	0.5296
Local Option Levy			
Levy For General Obligation Bonds			

**STATEMENT OF INDEBTEDNESS**

LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds	\$7,607,584	
Other Borrowings		
<b>Total</b>	<b>\$7,607,584</b>	

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

To assessor of Douglas County

FORM OR-ED-50  
2025-2026

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

☐ Check here if this is  
an amended form.

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

<u>1409 NE Diamond Lake Blvd., Suite 110</u>	<u>Roseburg</u>	<u>OR</u>	<u>97470</u>	<u>July 2, 2025</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Venice L. Anderson</u>	<u>Chief Financial Officer</u>	<u>541-440-4796</u>	<u>vanderson@desd.k12.or.us</u>	
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 or 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 294.456.

**PART I: TOTAL PROPERTY TAX LEVY**

		Subject to <u>Education Limits</u> Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit) . .	1	0.5296	<b>Excluded from Measure 5 Limits</b> 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 <b>prior</b> to October 6, 2001 . . . . .	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters <b>after</b> October 6, 2001 . . . . .	4b.		
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) . . . . .	4c.		<b>\$0</b>

**PART II: RATE LIMIT CERTIFICATION**

5. Permanent rate limit in dollars and cents per \$1,000 . . . . .	5	<b>0.5296</b>
6. Election date when your <b>new district</b> received voter approval for your permanent rate limit . . . . .	6	
7. Estimated permanent rate limit for newly <b>merged/consolidated district</b> . . . . .	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 tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-060 (Rev. 10-11-24)

(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.

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**Proposed Motion Part 1**

I make a motion to approve the Douglas Education Service District 2025-2026  
Proposed Budget as presented in the amount of \$63,335,085.

Motion made by: ~~Barbara~~ Barbara Crawford

Motion seconded by: Harry McDermott

Passed: ✓ Failed: \_\_\_\_\_

**Proposed motion Part 2**

I make a motion to approve the required property tax rate in the amount of  
\$0.5296 per \$1,000 of assessed value and necessary to balance the 2025-2026  
General Fund Budget.

Motion made by: Harry McDermott

Motion seconded by: Michael Keizer

Passed: ✓ Failed: \_\_\_\_\_

[Signature]  
Douglas Education Service District Budget Committee Chair

5.1.25  
Date

RESOLUTION No. 25-08

**RESOLUTION ADOPTING THE BUDGET**

44

BE IT RESOLVED that the Board of the Douglas Education Service District hereby adopts the budget for fiscal year 2025-2026 in total amount of \$63,335,085\*. This budget is on file at 1409 NE Diamond Lake Blvd, Suite 110, Roseburg, OR 97470

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2025 for the following purposes:

**General Fund**

1000 - Instruction	1,168,530
2000 - Support Services	14,363,852
3000 - Enterprise & Comm Services	173,256
5200 - Transfers	100,000
5300 - Apportionments	1,228,196
6000 - Contingency	1,000,000
<b>Total</b>	<b>\$18,033,834</b>

**Debt Service Fund**

5000 - Debt Service	1,275,916
<b>Total</b>	<b>\$1,275,916</b>

**Enterprise Fund**

2000 - Support Services	384,111
<b>Total</b>	<b>\$384,111</b>

**Special Revenue Fund**

1000 - Instruction	16,501,285
2000 - Support Services	12,141,945
3000 - Enterprise & Comm Services	4,340,850
5200 - Transfers	760,158
5300 - Apportionments	8,006,403
<b>Total</b>	<b>\$41,750,640</b>

**Internal Service Fund**

2000 - Support Services	834,693
4000 - Facilities Acquisition & Const	574,080
6000 - Contingency	192,036
<b>Total</b>	<b>\$1,600,809</b>

**Total APPROPRIATIONS, All Funds . . . \$63,045,310**

Total Unappropriated and Reserve Amounts, All Funds . . . 289,775

**TOTAL ADOPTED BUDGET . . . \$63,335,085 \***

(\* amounts with asterisks must match)

**RESOLUTION 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 2025-2026 :

At the rate of \$ .5296 per \$1000 of assessed value for permanent rate tax;

**RESOLUTION 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: Permanent Rate Tax.....\$.5296/\$1000

The above resolution statements were approved and declared adopted on June 12, 2025

X

Signature

## **BUDGET TERMINOLOGY**

Adopted Budget: Financial plan adopted by the governing body for the fiscal year or the budget period.

Appropriation: A legal authorization to make expenditures and incur obligations for specific purposes. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by the board.

Adopted Budget: The budget that has been adopted by the budget committee.

Budget Committee: A statutorily (ORS 294.336) defined committee composed of the School Board and an equal number of citizen members appointed by the Board. The committee is responsible for reviewing the budget as proposed, recommending changes and approving the final budget which is presented to the School Board for adoption.

Budget Document: Written report showing the school district's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures for each of the last two budgets and estimated revenues and expenditures for the current and upcoming budget.

Budget Message: Written explanation of the budget and the local government's financial priorities. It is prepared and presented by the Superintendent of the school district.

Capital Outlay: Items which have a useful life of one or more years and exceed a dollar threshold established by the district, such as land, buildings, furniture, and equipment.

Capital Projects Funds: Accounts for resources, usually bond sale proceeds, used for activities related to the purchase or construction of major capital assets.

Contingency: An estimate in an operating fund for unforeseen spending that may become necessary.

Cost Center: An administrative subdivision of the school district, which is charged with carrying on one or more specific purposes such as a school, department or special program.

Current Budget Period: The budget period currently in progress.

Debt Service Fund: A fund established to account for payment of general long-term debt principal and interest.

Encumbrance: An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

Expenditures: Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal Year: A 12-month period from July 1 through June 30 to which the annual operating budget applies.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund: A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund Balance: The difference between fund assets and fund liabilities.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The five fund types are: general, special revenue, capital projects, enterprise, trust and agency.

General Fund: A fund used to account for most operating activities except those activities required to be accounted for in another fund.

Governing Body: County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of local government unit.

Grant: A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

Liabilities: Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

ORS: Oregon Revised Statute. Oregon laws established by the legislature.

Program: A group of related activities to accomplish a major service or function for which the local government is responsible.

Property Taxes: Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget: Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

Requirement: The sum of all appropriated and un-appropriated items in a fund. Total requirements must always equal total resources in a fund.

Resource: Estimated beginning funds on hand plus anticipated receipts.

Special Revenue Fund: A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

Supplemental Budget: A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted.

Transfers: Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Trust and Agency Fund: A fund used to account for activities of assets held in trust by a local government.

Un-Appropriated Ending Fund Balance: Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

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