



DOUGLAS

EDUCATION SERVICE DISTRICT

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

***Proposed
2026-2027
Budget***

2026-27 BUDGET CALENDAR

- April 20, 2026** **1st PUBLICATION OF NOTICE OF BUDGET COMMITTEE MEETING** in *The News Review*. Notice to be published not more than 30 days nor less than 5 days prior to date of budget meeting.
- April 25, 2026** **2nd PUBLICATION OF NOTICE OF BUDGET COMMITTEE MEETING** 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.
- May 7, 2026**
7:00pm DESD **BUDGET COMMITTEE MEETING** – 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.
- May 29, 2026** **PUBLICATION OF THE NOTICE OF BUDGET HEARING, FINANCIAL SUMMARY, AND FUND SUMMARIES** – not more than 25 days nor less than 5 days prior to hearing.
- June 18, 2026**
6:30pm DESD **PUBLIC HEARING ON BUDGET/ADOPT BUDGET, APPROPRIATE FUNDS, AND IMPOSE AND CATEGORIZE TAX LEVY** – 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, 2026 to June 30, 2027, will be held at 1409 NE Diamond Lake Blvd, Roseburg, OR. The meeting will take place on the 7th day of May, 2026 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 7, 2026 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 the 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 18th, 2026, 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, 2026, 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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2026-2027
BUDGET COMMITTEE MEMBERS

Board of Directors

Tom Dole Zone 1	term expires June 30, 2027
Harry McDermott Zone 2	term expires June 30, 2029
Gayl Bowser Zone 3	term expires June 30, 2027
Mike Keizer Zone 4	term expires June 30, 2029
Richard Vander Velden, Vice-Chair Zone 5	term expires June 30, 2029
Gina Stewart At Large.....	term expires June 30, 2029
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, 2027
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, 2027
Andy Boe Zone 5	term expires June 30, 2026

Douglas Education Service District
2025-2026 Administrative Staff

Analicia Nicholson	Superintendent
Racheal Aiken	Assistant Business Director
Venice Anderson	Chief Financial Officer
Daniella Avila	Systems Imp & Youth Dev Coordinator
Alysha Barraza	Electronic Information & Design Manager
Harrison Bent	Communications Administrator
Windy Digby	EI/ECSE Director - Douglas County
Heather Freilinger	Care Connections & Educ Prog Coordinator
Magan Glaze	EI/ECSE Program Admin - Jackson County
Sidnee Hedrick	Early Learning Hub Director
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
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

Superintendent's Budget Message

Budget Committee Members, Colleagues, and Education Partners:

As we begin the 2026-2027 budget year, I want to thank our educators, staff, and school communities for their ongoing dedication and support.

This proposed budget has been carefully developed to support our thirteen regional school districts, as well as the students and families we serve. Amid ongoing challenges, our primary objective is to remain proactive and responsive. The budget demonstrates our commitment to delivering high-quality education for all students while addressing the changing needs of our districts, students, and families.

This \$62,661,818 proposed budget has been developed based on the Oregon Legislature adopted budget of \$11.4 million for the 2025-2027 biennium. 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 and resources.

The Local Service Plan outlines the allocation of approximately \$12,383,475 from state school funds and local property tax revenues. As a small, rural ESD, we maintain our relevance by providing a variety of services that are valuable to districts. ESDs are committed to giving every student access to an equitable education, regardless of their school's location. This includes quality teaching, thorough student support, specialized educational programs, and efficient operational help.

To maintain sustainability, we have optimized our education program within available resources. Our objective is to sustain service levels. ODE's latest estimate shows a decrease in Douglas ESD's ADMw. Program administrators were instructed to prioritize goals and budgets, accounting for increases in salaries and benefits while keeping other costs steady.

Ensuring essential programs remain sustainable depends on prudent management of resources. By focusing on core program needs, making timely adjustments, and monitoring shifts in legislation, we can continue delivering excellent 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 2026-2027 Proposed 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 Resolution, and 3) the Budget Terminology.

INTRODUCTION

EXECUTIVE SUMMARY

The Douglas Education Services District administration is pleased to present the 2026-2027 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 2026-2027 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 2026-2027 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 2026-2027 is as follows:

District	ADMr	ADMw
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
Total ADM by District	12691	15691.91

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 either EduStaff, LLC or ESS West 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.

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, Roseburg Public Schools 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.

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 2026-2027 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 2026-2027 Proposed Budget for the Douglas ESD totaling \$62,661,818 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 \$1,245,457 and unappropriated/ending fund balances of approximately \$154,676.

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Proposed Budget 2026-2027	2025-2026 Adopted Budget					
RESOURCES													
Local Revenue	\$ 11,576,560	\$ 2,243,233	\$ 390,500	\$ -	\$ 266,450	\$ 180,000	\$ 14,656,743	\$ 15,265,808					
Intermediate Revenue	\$ -	\$ 1,469,280	\$ -	\$ -	\$ -	\$ -	\$ 1,469,280	\$ 1,766,660					
State Revenue	\$ 2,700,000	\$ 29,482,730	\$ -	\$ -	\$ -	\$ -	\$ 32,182,730	\$ 29,922,134					
Federal Revenue	\$ 20,000	\$ 4,538,471	\$ -	\$ -	\$ -	\$ -	\$ 4,558,471	\$ 7,658,976					
Transfers In	\$ 137,000	\$ 15,000	\$ 624,943	\$ -	\$ -	\$ 120,565	\$ 897,508	\$ 860,158					
Other (Beginning Fund Bal)	\$ 2,583,047	\$ 4,276,065	\$ 447,800	\$ -	\$ 65,000	\$ 1,525,174	\$ 8,897,086	\$ 8,041,349					
Total Revenue	\$17,016,607	\$42,024,778	\$1,463,243	\$ -	\$ 331,450	\$ 1,825,739	\$62,661,818	\$63,515,085					
EXPENDITURES													
		FTE	FTE			FTE	FTE	FTE					
Instruction	\$ 881,740	6.2	\$ 15,871,405	99.3	\$ -	\$ -	\$ 16,753,145	105.5	\$ 17,669,815	106.4			
Support Services	\$ 13,807,674	82.6	\$ 11,697,249	67.8	\$ -	\$ 331,450	\$ 1,026,659	2.0	\$ 26,863,032	152.4	\$ 27,904,600	167.4	
Enterprise & Comm Services	\$ 98,997	0.5	\$ 5,377,698	30.9	\$ -	\$ -	\$ 5,476,694	31.4	\$ 4,514,106	28.2	\$ 4,514,106	28.2	
Facilities Acq & Constr	\$ -	-	\$ -	-	\$ -	\$ -	\$ 574,080	-	\$ 574,080	-	\$ 574,080	-	
Other Uses	\$ 1,328,196	-	\$ 8,882,970	-	\$ 1,308,567	\$ -	\$ 75,000	-	\$ 11,594,733	-	\$ 11,370,673	-	
Contingency	\$ 900,000	-	\$ 195,457	-	\$ -	\$ -	\$ 150,000	-	\$ 1,245,457	-	\$ 1,192,036	-	
Ending Fund Balance	\$ -	-	\$ -	-	\$ 154,676	\$ -	\$ -	-	\$ 154,676	-	\$ 289,775	-	
Total Expenditures	\$17,016,607	89.3	\$42,024,778	198.1	\$1,463,243	\$ -	\$ 331,450	2.0	\$ 1,825,739	\$62,661,818	289.3	\$63,515,085	302.0

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GENERAL FUND

FUND – 100

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 \$12,438,475 for 2026-27 represent a \$222,525 decrease in funding due to decrease in beginning fund balance, grant indirect and interest earned.

For fiscal year 2026-27, 61% of the revenue to support this fund is generated from the counties through property taxes. An estimated 22% of the revenue generated is from the State School Fund. The 2026-27 estimate released on March 2, 2026 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 \$12,438,475 for 2026-27. There is a projected decrease in expenditures of \$222,525 for 2026-27.

General Fund	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 7,546,000	\$ 7,581,475	\$ 35,475
Intermediate Revenue			\$ -
State Revenue	\$ 2,700,000	\$ 2,700,000	\$ -
Federal Revenue		\$ 20,000	\$ 20,000
Transfers In	\$ 101,300	\$ 137,000	\$ 35,700
Other (Beginning Fund Bal)	\$ 2,313,700	\$ 2,000,000	\$ (313,700)
Total Revenue	\$ 12,661,000	\$ 12,438,475	\$ (222,525)
EXPENDITURES			
			FTE
Instruction	\$ 752,708 6.25	\$ 665,591 5.68	\$ (87,117) (0.57)
Support Services	\$ 9,522,113 52.21	\$ 9,495,691 51.82	\$ (26,422) (0.39)
Enterprise and Community Services	\$ 107,983 0.49	\$ 98,997 0.49	\$ (8,986) -
Facilities Acquisition & Construction	\$ -		\$ - -
Other Uses	\$ 1,278,196	\$ 1,278,196	\$ - -
Contingency	\$ 1,000,000	\$ 900,000	\$ (100,000) -
Ending Fund Balance	\$ -	\$ -	\$ - -
Total Expenditures	\$ 12,661,000 58.95	\$ 12,438,475 57.99	\$ (222,525) (0.96)

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

Resources Report

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund 100	General Fund								
1111	Cur Yr Taxes	5,380,532	5,534,105	5,412,000	0.00	5,600,000	0.00	0	0
1112	Prior Yr Taxes	141,549	162,883	110,000	0.00	100,000	0.00	0	0
1113	Cnty Sales/Back Taxes	6,876	0	0	0.00	0	0.00	0	0
1114	Pymts Lieu Prop Taxes	6,191	5,163	5,000	0.00	10,000	0.00	0	0
1510	Interest On Investments	294,187	420,035	200,000	0.00	200,000	0.00	0	0
1941	Svc Oth Dist Within State	4,561	0	0	0.00	0	0.00	0	0
1960	Recovery of Prior Years' Expenditures	16,261	0	0	0.00	0	0.00	0	0
1980	Fees Charged To Grants	1,942,772	2,096,488	1,800,000	0.00	1,646,475	0.00	0	0
1990	Miscellaneous	19,849	21,354	19,000	0.00	25,000	0.00	0	0
1000	Revenue from Local Sources	7,812,778	8,240,028	7,546,000	0.00	7,581,475	0.00	0	0
3101	SSF- Gen Support	2,215,588	2,105,582	2,700,000	0.00	2,700,000	0.00	0	0
3000	Revenue from State Sources	2,215,588	2,105,582	2,700,000	0.00	2,700,000	0.00	0	0
4801	Undesignated	0	13,908	0	0.00	20,000	0.00	0	0
4000	Revenue from Federal Sources	0	13,908	0	0.00	20,000	0.00	0	0
5200	Interfund Transfers	300,000	50,000	101,300	0.00	137,000	0.00	0	0
5300	Sale Comp Loss Fxd Assets	820	0	0	0.00	0	0.00	0	0
5400	Beginning Fund Balance	3,682,153	3,535,225	2,313,700	0.00	2,000,000	0.00	0	0
5000	Other Sources	3,982,973	3,585,225	2,415,000	0.00	2,137,000	0.00	0	0
Total Fund 100	General Fund	14,011,339	13,944,743	12,661,000	0.00	12,438,475	0.00	0	0

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 100	General Fund									
Function 1221	Learning Centers Strc/Int									
100	Salaries		225,171	224,719	243,467	4.08	252,073	4.08	0	0
200	Salary Benefits		127,681	143,738	175,923	0.00	171,586	0.00	0	0
300	Purchase Services		7,497	16,757	5,350	0.00	17,900	0.00	0	0
400	Supplies		544	930	600	0.00	600	0.00	0	0
600	Other Objects		5	0	0	0.00	400	0.00	0	0
Total Function 1221 Learning Centers Strc/Int			360,898	386,144	425,340	4.08	442,559	4.08	0	0
Function 1260	Early Intervention									
100	Salaries		378,890	391,486	196,171	2.17	143,540	1.60	0	0
200	Salary Benefits		239,525	244,370	114,397	0.00	70,516	0.00	0	0
300	Purchase Services		7,047	6,184	4,800	0.00	675	0.00	0	0
400	Supplies		3,279	10,492	12,000	0.00	8,300	0.00	0	0
Total Function 1260 Early Intervention			628,741	652,532	327,368	2.17	223,031	1.60	0	0
Function 2134	Nursing Service									
100	Salaries		400,853	242,704	255,051	3.04	280,208	3.19	0	0
200	Salary Benefits		248,356	159,316	176,314	0.00	176,677	0.00	0	0
300	Purchase Services		34,836	28,837	29,550	0.00	26,600	0.00	0	0
400	Supplies		849	2,417	3,500	0.00	3,500	0.00	0	0
600	Other Objects		977	842	1,100	0.00	1,000	0.00	0	0
Total Function 2134 Nursing Service			685,871	434,116	465,515	3.04	487,985	3.19	0	0
Function 2142	Psychological Test Svcs									
100	Salaries		99,943	91,648	85,202	0.93	71,929	0.78	0	0
200	Salary Benefits		63,957	73,809	60,577	0.00	48,111	0.00	0	0

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 100	General Fund								
300	Purchase Services	2,454	1,953	1,500	0.00	2,700	0.00	0	0
Total Function 2142 Psychological Test Svcs		166,354	167,410	147,279	0.93	122,740	0.78	0	0
Function 2150	Speech Pathology & Audiology Services								
100	Salaries	0	0	77,266	0.80	112,626	1.25	0	0
200	Salary Benefits	0	0	51,964	0.00	63,101	0.00	0	0
Total Function 2150 Speech Pathology & Audiology Services		0	0	129,230	0.80	175,727	1.25	0	0
Function 2152	Speech Pathology Services								
100	Salaries	1,447,440	1,206,217	1,264,099	19.79	1,314,587	20.54	0	0
200	Salary Benefits	868,407	732,766	830,324	0.00	808,370	0.00	0	0
300	Purchase Services	878,389	1,700,425	1,791,860	0.00	1,803,260	0.00	0	0
400	Supplies	31,306	28,564	29,540	0.00	27,800	0.00	0	0
600	Other Objects	1,837	1,167	3,000	0.00	3,500	0.00	0	0
Total Function 2152 Speech Pathology Services		3,227,379	3,669,139	3,918,823	19.79	3,957,517	20.54	0	0
Function 2159	Oth Speech/Path/Audio Svc								
100	Salaries	33,867	35,661	37,175	0.65	42,918	0.70	0	0
200	Salary Benefits	24,124	25,394	29,984	0.00	27,180	0.00	0	0
300	Purchase Services	471	618	600	0.00	600	0.00	0	0
Total Function 2159 Oth Speech/Path/Audio Svc		58,462	61,673	67,759	0.65	70,698	0.70	0	0
Function 2160	Oth Student Treatment Svc								
100	Salaries	221,936	497,220	553,939	6.90	555,912	6.91	0	0
200	Salary Benefits	105,817	288,700	337,068	0.00	352,263	0.00	0	0
300	Purchase Services	157,833	21,029	20,350	0.00	28,050	0.00	0	0
400	Supplies	809	2,641	1,200	0.00	3,700	0.00	0	0
Total Function 2160 Oth Student Treatment Svc		486,395	809,590	912,557	6.90	939,925	6.91	0	0
						26-27 Douglas ESD Proposed Budget			

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 100	General Fund									
Function 2190	Svc Direct/Studnt Supp Sv									
100	Salaries		86,669	65,561	108,562	1.78	101,499	1.57	0	0
200	Salary Benefits		52,987	70,926	87,618	0.00	73,189	0.00	0	0
300	Purchase Services		109,496	124,924	105,065	0.00	94,880	0.00	0	0
400	Supplies		1,888	2,161	1,810	0.00	3,200	0.00	0	0
600	Other Objects		1,183	895	1,000	0.00	1,500	0.00	0	0
Total Function 2190	Svc Direct/Studnt Supp Sv		252,223	264,467	304,055	1.78	274,268	1.57	0	0
Function 2210	Improvment Instruc Svcs									
100	Salaries		166,169	0	126,738	1.50	128,725	1.45	0	0
200	Salary Benefits		106,606	0	89,058	0.00	83,554	0.00	0	0
300	Purchase Services		42,304	6,551	20,556	0.00	52,400	0.00	0	0
400	Supplies		1,931	11,606	13,082	0.00	2,250	0.00	0	0
600	Other Objects		460	0	0	0.00	0	0.00	0	0
Total Function 2210	Improvment Instruc Svcs		317,470	18,157	249,434	1.50	266,929	1.45	0	0
Function 2211	Improv Instruct Direction									
100	Salaries		72,783	171,687	69,990	0.68	93,210	0.99	0	0
200	Salary Benefits		35,047	83,200	41,567	0.00	53,408	0.00	0	0
300	Purchase Services		11,948	7,172	13,501	0.00	11,900	0.00	0	0
400	Supplies		30,644	28,635	32,500	0.00	25,500	0.00	0	0
600	Other Objects		0	0	395	0.00	0	0.00	0	0
Total Function 2211	Improv Instruct Direction		150,422	290,694	157,953	0.68	184,018	0.99	0	0
Function 2219	Oth Improv Instruc Svcs									
300	Purchase Services		11,417	18,518	42,200	0.00	19,482	0.00	0	0
400	Supplies		76	382	500	0.00	0	0.00	0	0
Total Function 2219	Oth Improv Instruc Svcs		11,493	18,900	42,700	0.00	19,482	0.00	0	0
Total 2027 Budget			11,493	18,900	42,700	0.00	19,482	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 100	General Fund									
Function 2220	Educational Media Services									
300	Purchase Services		0	0	19,570	0.00	7,000	0.00	0	0
400	Supplies		204	96	1,500	0.00	0	0.00	0	0
Total Function 2220	Educational Media Services		204	96	21,070	0.00	7,000	0.00	0	0
Function 2240	Instructional Staff Dev									
300	Purchase Services		5,750	23,007	16,000	0.00	18,000	0.00	0	0
400	Supplies		0	9	3,000	0.00	1,000	0.00	0	0
Total Function 2240	Instructional Staff Dev		5,750	23,016	19,000	0.00	19,000	0.00	0	0
Function 2310	Board Of Education Svcs									
300	Purchase Services		76,221	45,067	41,800	0.00	47,150	0.00	0	0
400	Supplies		10,295	5,225	10,400	0.00	8,500	0.00	0	0
600	Other Objects		21,921	26,697	28,500	0.00	36,000	0.00	0	0
Total Function 2310	Board Of Education Svcs		108,437	76,989	80,700	0.00	91,650	0.00	0	0
Function 2321	Office Superintendent Svc									
100	Salaries		215,372	231,184	302,069	2.80	294,970	2.55	0	0
200	Salary Benefits		125,248	136,261	182,511	0.00	160,709	0.00	0	0
300	Purchase Services		52,231	20,889	36,120	0.00	36,485	0.00	0	0
400	Supplies		16,149	22,340	11,100	0.00	8,600	0.00	0	0
600	Other Objects		26,387	26,432	28,000	0.00	30,000	0.00	0	0
Total Function 2321	Office Superintendent Svc		435,387	437,106	559,800	2.80	530,764	2.55	0	0
Function 2520	Fiscal Services									
100	Salaries		411,599	363,864	366,679	4.15	327,230	3.70	0	0
200	Salary Benefits		235,987	247,354	234,743	0.00	196,517	0.00	0	0
300	Purchase Services		37,591	35,829	31,100	0.00	22,625	0.00	0	0
400	Supplies		9,210	9,351	8,900	0.00	18,000	0.00	0	0

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 100	General Fund								
600	Other Objects	3,500	25,769	1,000	0.00	25,000	0.00	0	0
Total Function 2520 Fiscal Services		697,887	682,167	642,422	4.15	589,372	3.70	0	0
Function 2573	Courier Service								
100	Salaries	13,657	14,805	15,252	0.32	15,943	0.32	0	0
200	Salary Benefits	5,946	6,626	7,601	0.00	7,228	0.00	0	0
300	Purchase Services	1,281	1,731	1,830	0.00	1,850	0.00	0	0
400	Supplies	4,665	3,642	5,100	0.00	5,100	0.00	0	0
Total Function 2573 Courier Service		25,549	26,804	29,783	0.32	30,121	0.32	0	0
Function 2630	Information Services								
100	Salaries	141,431	170,133	201,664	2.68	204,522	2.71	0	0
200	Salary Benefits	72,095	87,122	111,122	0.00	123,790	0.00	0	0
300	Purchase Services	7,544	6,039	9,618	0.00	6,900	0.00	0	0
400	Supplies	3,130	18,738	7,700	0.00	17,765	0.00	0	0
600	Other Objects	115	410	500	0.00	500	0.00	0	0
Total Function 2630 Information Services		224,315	282,442	330,604	2.68	353,477	2.71	0	0
Function 2640	Staff Services								
100	Salaries	306,368	313,862	339,724	4.03	365,024	3.00	0	0
200	Salary Benefits	180,956	174,766	202,001	0.00	198,938	0.00	0	0
300	Purchase Services	30,593	30,654	37,900	0.00	26,500	0.00	0	0
400	Supplies	51,142	63,362	97,270	0.00	42,025	0.00	0	0
600	Other Objects	12,083	2,115	2,400	0.00	2,200	0.00	0	0
Total Function 2640 Staff Services		581,142	584,759	679,295	4.03	634,687	3.00	0	0
Function 2645	Staff Services-Heath								
300	Purchase Services	26,103	0	0	0.00	0	0.00	0	0
Total Function 2645 Staff Services-Heath		26,103	0	0	0.00	0	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 100	General Fund									
Function 2660	Technology Services									
100	Salaries		191,958	203,987	212,854	2.15	227,591	2.15	0	0
200	Salary Benefits		109,642	128,861	146,304	0.00	123,993	0.00	0	0
300	Purchase Services		77,557	84,587	141,695	0.00	114,455	0.00	0	0
400	Supplies		264,732	263,598	263,135	0.00	274,142	0.00	0	0
600	Other Objects		150	0	150	0.00	150	0.00	0	0
Total Function 2660 Technology Services			644,039	681,033	764,138	2.15	740,331	2.15	0	0
Function 3300	Community Services									
100	Salaries		59,189	49,593	47,591	0.49	48,544	0.49	0	0
200	Salary Benefits		35,805	31,239	32,492	0.00	30,853	0.00	0	0
300	Purchase Services		12,197	23,111	21,500	0.00	17,100	0.00	0	0
400	Supplies		917	1,131	5,900	0.00	2,500	0.00	0	0
600	Other Objects		299	299	500	0.00	0	0.00	0	0
Total Function 3300 Community Services			108,407	105,373	107,983	0.49	98,997	0.49	0	0
Function 5200	Transfers Of Funds									
700	Transfers		45,000	20,000	50,000	0.00	50,000	0.00	0	0
Total Function 5200 Transfers Of Funds			45,000	20,000	50,000	0.00	50,000	0.00	0	0
Function 5300	Apportionment Funds ESD									
700	Transfers		1,228,195	1,228,194	1,228,196	0.00	1,228,196	0.00	0	0
Total Function 5300 Apportionment Funds ESD			1,228,195	1,228,194	1,228,196	0.00	1,228,196	0.00	0	0
Function 6000	Contingencies									
800	Other Uses		0	0	1,000,000	0.00	900,000	0.00	0	0
Total Function 6000 Contingencies			0	0	1,000,000	0.00	900,000	0.00	0	0
Function 7000	Unappropriated Ending Bal									
26-27 Douglas ESD Proposed Budget										

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 100 General Fund									
800	Other Uses	3,535,225	3,023,941	0	0.00	0	0.00	0	0
Total Function 7000 Unappropriated Ending Bal		3,535,225	3,023,941	0	0.00	0	0.00	0	0
Total Fund 100	General Fund	14,011,348	13,944,742	12,661,004	58.94	12,438,474	57.98	0	0

**GENERAL FUND
OTHER
FUND – 101**

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	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 4,135,022	\$ 3,995,085	\$ (139,937)
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ 68,376		\$ (68,376)
Federal Revenue	\$ -		\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 1,169,436	\$ 583,047	\$ (586,389)
Total Revenue	\$ 5,372,834	\$ 4,578,132	\$ (794,703)
EXPENDITURES			
			FTE
Instruction	\$ 415,822	0.5 \$ 216,148	0.5 \$ (199,674) -
Support Services	\$ 4,841,739	38.87 \$ 4,311,983	30.78 \$ (529,755) (8.09)
Enterprise and Community Services	\$ 65,273	0.5	\$ (65,273) (0.50)
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ 50,000	\$ 50,000	\$ -
Contingency	\$ -		\$ -
Ending Fund Balance	\$ -		\$ -
Total Expenditures	\$ 5,372,834	39.87 \$ 4,578,132	31.28 \$ (794,702) (8.59)

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund 101 General Fund-Contracted Services

1940 Svcs Oth Local Educa Agen	0	0	0	0.00	4,000	0.00	0	0
1941 Svc Oth Dist Within State	1,617,371	2,856,613	3,692,476	0.00	3,552,136	0.00	0	0
1944 Services/ESD Admin Costs	2,885	4,312	22,046	0.00	139,949	0.00	0	0
1945 Undesignated	0	0	85,000	0.00	65,500	0.00	0	0
1970 Svcs Other Funds	158,200	219,595	335,500	0.00	233,500	0.00	0	0
1990 Miscellaneous	0	191	0	0.00	0	0.00	0	0
1000 Revenue from Local Sources	1,778,456	3,080,711	4,135,022	0.00	3,995,085	0.00	0	0
3199 Other Unrestricted Grants in aid	0	0	68,376	0.00	0	0.00	0	0
3299 Restr Grants Other	0	120,000	0	0.00	0	0.00	0	0
3000 Revenue from State Sources	0	120,000	68,376	0.00	0	0.00	0	0
5400 Beginning Fund Balance	359,790	355,533	1,169,436	0.00	583,047	0.00	0	0
5000 Other Sources	359,790	355,533	1,169,436	0.00	583,047	0.00	0	0
Total Fund 101 General Fund-Contracted Services	2,138,246	3,556,244	5,372,834	0.00	4,578,132	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 101	General Fund-Contracted Services									
Function 1260	Early Intervention									
100	Salaries		0	0	48,435	0.50	52,406	0.50	0	0
200	Salary Benefits		0	0	31,605	0.00	31,518	0.00	0	0
300	Purchase Services		0	0	331,781	0.00	125,413	0.00	0	0
400	Supplies		0	0	4,000	0.00	6,810	0.00	0	0
Total Function 1260	Early Intervention		0	0	415,821	0.50	216,147	0.50	0	0
Function 2110	Attendance & Social Work									
100	Salaries		0	125	0	0.00	0	0.00	0	0
Total Function 2110	Attendance & Social Work		0	125	0	0.00	0	0.00	0	0
Function 2120	Guidance Services									
100	Salaries		0	34,825	33,510	0.60	34,471	0.60	0	0
200	Salary Benefits		0	14,799	15,465	0.00	14,119	0.00	0	0
300	Purchase Services		0	2,012	2,650	0.00	1,500	0.00	0	0
400	Supplies		0	0	0	0.00	24,882	0.00	0	0
600	Other Objects		0	0	15,225	0.00	0	0.00	0	0
Total Function 2120	Guidance Services		0	51,636	66,850	0.60	74,972	0.60	0	0
Function 2134	Nursing Service									
100	Salaries		0	160,933	256,044	3.15	173,312	2.30	0	0
200	Salary Benefits		0	110,359	178,726	0.00	117,668	0.00	0	0
300	Purchase Services		0	65,941	14,100	0.00	48,577	0.00	0	0
400	Supplies		0	0	1,500	0.00	1,500	0.00	0	0
600	Other Objects		0	0	1,000	0.00	1,000	0.00	0	0
Total Function 2134	Nursing Service		0	337,233	451,370	3.15	342,057	2.30	0	0
Function 2142	Psychological Test Svcs									
100	Salaries	26-27 Douglas ESD Proposed Budget	0	192,469	210,022	3.05	182,937	2.45	0	0

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 101	General Fund-Contracted Services								
200	Salary Benefits	0	107,341	139,664	0.00	125,669	0.00	0	0
300	Purchase Services	0	12,024	14,700	0.00	87,970	0.00	0	0
400	Supplies	0	1,375	7,500	0.00	10,000	0.00	0	0
600	Other Objects	0	695	700	0.00	0	0.00	0	0
Total Function 2142	Psychological Test Svcs	0	313,904	372,586	3.05	406,576	2.45	0	0
Function 2150	Speech Pathology & Audiology Services								
100	Salaries	0	0	134,361	1.57	108,560	1.07	0	0
200	Salary Benefits	0	0	92,304	0.00	66,167	0.00	0	0
300	Purchase Services	0	0	0	0.00	660	0.00	0	0
Total Function 2150	Speech Pathology & Audiology Services	0	0	226,665	1.57	175,387	1.07	0	0
Function 2152	Speech Pathology Services								
100	Salaries	0	5,740	5,500	0.00	7,000	0.00	0	0
200	Salary Benefits	0	2,268	2,475	0.00	2,795	0.00	0	0
300	Purchase Services	0	4,080	0	0.00	6,500	0.00	0	0
Total Function 2152	Speech Pathology Services	0	12,088	7,975	0.00	16,295	0.00	0	0
Function 2160	Oth Student Treatment Svc								
100	Salaries	0	262,574	422,309	8.22	272,037	4.22	0	0
200	Salary Benefits	0	189,893	338,792	0.00	196,064	0.00	0	0
300	Purchase Services	0	8,520	24,550	0.00	28,633	0.00	0	0
400	Supplies	0	3,340	2,881	0.00	2,530	0.00	0	0
Total Function 2160	Oth Student Treatment Svc	0	464,327	788,532	8.22	499,264	4.22	0	0
Function 2190	Svc Direct/Studnt Supp Sv								
100	Salaries	0	6,884	248,744	3.68	244,020	3.59	0	0
200	Salary Benefits	0	5,187	161,807	0.00	153,159	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted	
Fund 101	General Fund-Contracted Services										
300	Purchase Services		0	559	0	0.00	1,000	0.00	0	0	
Total Function 2190 Svc Direct/Student Supp Sv			0	12,630	410,551	3.68	398,179	3.59	0	0	
Function 2210	Improvement Instruc Svcs										
100	Salaries		0	0	38,072	0.44	40,810	0.05	0	0	
200	Salary Benefits		0	0	27,052	0.00	17,390	0.00	0	0	
300	Purchase Services		0	0	0	0.00	109,513	0.00	0	0	
400	Supplies		0	0	0	0.00	604	0.00	0	0	
600	Other Objects		0	0	478	0.00	0	0.00	0	0	
Total Function 2210 Improvement Instruc Svcs			0	0	65,602	0.44	168,317	0.05	0	0	
Function 2211	Improv Instruct Direction										
100	Salaries		0	3,560	3,777	0.05	0	0.00	0	0	
200	Salary Benefits		0	2,487	2,825	0.00	0	0.00	0	0	
300	Purchase Services		0	48	0	0.00	0	0.00	0	0	
Total Function 2211 Improv Instruct Direction			0	6,095	6,602	0.05	0	0.00	0	0	
Function 2219	Oth Improv Instruc Svcs										
300	Purchase Services		0	0	0	0.00	10,000	0.00	0	0	
Total Function 2219 Oth Improv Instruc Svcs			0	0	0	0.00	10,000	0.00	0	0	
Function 2230	Assessment And Testing										
100	Salaries		0	64,074	64,203	0.85	74,183	0.90	0	0	
200	Salary Benefits		0	44,794	48,006	0.00	51,082	0.00	0	0	
300	Purchase Services		0	855	1,100	0.00	1,148	0.00	0	0	
400	Supplies		0	0	400	0.00	200	0.00	0	0	
Total Function 2230 Assessment And Testing			0	109,723	113,709	0.85	126,613	0.90	0	0	
Function 2520	Fiscal Services										
100	26-27 Douglas ESD Proposed Budget Salaries		291,414	262,387	301,254	3.55	250,202	2.85	0	0	

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 101	General Fund-Contracted Services									
200	Salary Benefits		172,340	155,614	191,488	0.00	142,567	0.00	0	0
300	Purchase Services		26,228	29,911	15,650	0.00	32,016	0.00	0	0
400	Supplies		3,846	2,680	3,000	0.00	6,000	0.00	0	0
600	Other Objects		690	2,545	2,000	0.00	2,200	0.00	0	0
Total Function 2520 Fiscal Services			494,518	453,137	513,392	3.55	432,985	2.85	0	0
Function 2630	Information Services									
100	Salaries		56,401	37,380	19,042	0.24	18,955	0.25	0	0
200	Salary Benefits		22,032	14,989	8,323	0.00	7,583	0.00	0	0
300	Purchase Services		2,282	650	2,500	0.00	3,300	0.00	0	0
400	Supplies		335	0	1,134	0.00	332	0.00	0	0
Total Function 2630 Information Services			81,050	53,019	30,999	0.24	30,170	0.25	0	0
Function 2640	Staff Services									
100	Salaries		158,313	167,041	167,031	1.97	168,668	1.80	0	0
200	Salary Benefits		108,011	111,540	120,276	0.00	111,683	0.00	0	0
300	Purchase Services		1,450	2,500	0	0.00	0	0.00	0	0
Total Function 2640 Staff Services			267,774	281,081	287,307	1.97	280,351	1.80	0	0
Function 2660	Technology Services									
100	Salaries		484,568	488,616	725,733	11.50	707,526	10.70	0	0
200	Salary Benefits		347,682	354,192	541,518	0.00	469,758	0.00	0	0
300	Purchase Services		28,621	26,046	43,600	0.00	39,441	0.00	0	0
400	Supplies		110,002	48,528	188,750	0.00	133,998	0.00	0	0
600	Other Objects		0	0	0	0.00	100	0.00	0	0
Total Function 2660 Technology Services			970,873	917,382	1,499,601	11.50	1,350,823	10.70	0	0
Function 3300	Community Services									
100	Salaries	26-27 Douglas ESD Proposed Budget	0	0	31,127	0.50	0	0.00	0	0

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 101	General Fund-Contracted Services								
200	Salary Benefits	0	0	34,147	0.00	0	0.00	0	0
Total Function 3300 Community Services		0	0	65,274	0.50	0	0.00	0	0
Function 5200	Transfers Of Funds								
700	Transfers	80,000	50,000	50,000	0.00	50,000	0.00	0	0
Total Function 5200 Transfers Of Funds		80,000	50,000	50,000	0.00	50,000	0.00	0	0
Function 7000	Unappropriated Ending Bal								
800	Other Uses	244,031	858,469	0	0.00	0	0.00	0	0
Total Function 7000 Unappropriated Ending Bal		244,031	858,469	0	0.00	0	0.00	0	0
Total Fund 101	General Fund-Contracted Services	2,138,246	3,920,849	5,372,836	39.87	4,578,136	31.28	0	0

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

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	2025-2026 Adopted Budget		2026-2027 Proposed Budget		Increase/ (Decrease)	
REVENUE						
Local Revenue	\$	-			\$	-
Intermediate Revenue	\$	-			\$	-
State Revenue	\$	-			\$	-
Federal Revenue	\$	3,280,281	\$	3,872,471	\$	592,190
Transfers In	\$	-	\$	-	\$	-
Other (Beginning Fund Bal)	\$	27,163	\$	3,217	\$	(23,946)
Total Revenue	\$	3,307,444	\$	3,875,688	\$	568,244
EXPENDITURES						
						FTE
Instruction	\$	-	\$	1,416,326	17.9	\$ 1,416,326 17.86
Support Services	\$	2,527,269	16.08	\$ 1,175,039	5.39	\$ (1,352,230) (10.69)
Enterprise and Community Services	\$	780,175	6.03	\$ 1,284,323	9.30	\$ 504,148 3.27
Facilities Acquisition & Construction						\$ -
Other Uses						\$ -
Contingency						\$ -
Ending Fund Balance						\$ -
Total Expenditures	\$	3,307,444	22.11	\$ 3,875,688	32.55	\$ 568,244 10.44

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	201	Federal Sourced Funds	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
4500	Restr Rev Fed Gov To Stat		8,369,611	6,317,389	3,280,281	0.00	3,872,471	0.00	0	0
4000	Revenue from Federal Sources		8,369,611	6,317,389	3,280,281	0.00	3,872,471	0.00	0	0
5400	Beginning Fund Balance		0	43,619	27,163	0.00	3,217	0.00	0	0
5000	Other Sources		0	43,619	27,163	0.00	3,217	0.00	0	0
Total Fund	201	Federal Sourced Funds	8,369,611	6,361,008	3,307,444	0.00	3,875,688	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 201	Federal Sourced Funds									
Function 1260	Early Intervention									
100	Salaries		2,220,321	1,498,077	0	0.00	728,244	17.86	0	0
200	Salary Benefits		336,926	0	0	0.00	560,735	0.00	0	0
300	Purchase Services		0	0	0	0.00	10,000	0.00	0	0
600	Other Objects		0	0	0	0.00	117,348	0.00	0	0
Total Function 1260 Early Intervention			2,557,247	1,498,077	0	0.00	1,416,327	17.86	0	0
Function 1294	Youth Corrections Education									
100	Salaries		11,322	18,558	0	0.00	0	0.00	0	0
200	Salary Benefits		4,337	8,218	0	0.00	0	0.00	0	0
300	Purchase Services		19,229	0	0	0.00	0	0.00	0	0
400	Supplies		35,485	29,245	0	0.00	0	0.00	0	0
600	Other Objects		6,109	0	0	0.00	0	0.00	0	0
Total Function 1294 Youth Corrections Education			76,482	56,021	0	0.00	0	0.00	0	0
Function 2110	Attendance & Social Work									
100	Salaries		58,719	5,845	0	0.00	0	0.00	0	0
200	Salary Benefits		37,362	5,706	0	0.00	0	0.00	0	0
300	Purchase Services		8,639	110	0	0.00	0	0.00	0	0
400	Supplies		7,464	0	0	0.00	0	0.00	0	0
600	Other Objects		5,700	583	0	0.00	0	0.00	0	0
Total Function 2110 Attendance & Social Work			117,884	12,244	0	0.00	0	0.00	0	0
Function 2115	Student Safety									
100	Salaries		47,222	0	0	0.00	0	0.00	0	0
200	Salary Benefits		30,633	0	0	0.00	0	0.00	0	0
300	Purchase Services		1,658	0	0	0.00	0	0.00	0	0
400	Supplies		5,314	0	0	0.00	0	0.00	0	0

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 201	Federal Sourced Funds								
600	Other Objects	5,024	0	0	0.00	0	0.00	0	0
Total Function 2115 Student Safety		89,851	0	0	0.00	0	0.00	0	0
Function 2120	Guidance Services								
100	Salaries	106,809	106,997	0	0.00	0	0.00	0	0
200	Salary Benefits	66,006	61,537	0	0.00	0	0.00	0	0
300	Purchase Services	46,283	104,065	27,163	0.00	0	0.00	0	0
400	Supplies	1,413	1,201	0	0.00	0	0.00	0	0
600	Other Objects	15,868	18,414	0	0.00	0	0.00	0	0
Total Function 2120 Guidance Services		236,379	292,214	27,163	0.00	0	0.00	0	0
Function 2160	Oth Student Treatment Svc								
100	Salaries	903,765	908,686	958,522	13.78	0	0.00	0	0
200	Salary Benefits	496,459	577,880	636,591	0.00	0	0.00	0	0
300	Purchase Services	374,342	284,506	216,592	0.00	0	0.00	0	0
400	Supplies	8,020	6,812	8,584	0.00	0	0.00	0	0
Total Function 2160 Oth Student Treatment Svc		1,782,586	1,777,884	1,820,289	13.78	0	0.00	0	0
Function 2190	Svc Direct/Studnt Supp Sv								
100	Salaries	40,371	38,978	40,394	0.39	73,749	1.28	0	0
200	Salary Benefits	24,683	26,576	28,238	0.00	53,553	0.00	0	0
300	Purchase Services	148	0	0	0.00	0	0.00	0	0
400	Supplies	250	0	0	0.00	1,802	0.00	0	0
600	Other Objects	5,891	5,788	3,072	0.00	6,138	0.00	0	0
Total Function 2190 Svc Direct/Studnt Supp Sv		71,343	71,342	71,704	0.39	135,242	1.28	0	0
Function 2210	Improvment Instruc Svcs								
100	Salaries	41,459	42,019	24,228	0.28	37,134	0.39	0	0
200	Salary Benefits	26,715	27,652	17,215	0.00	25,004	0.00	0	0

26-27 Douglas ESD Proposed Budget

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 201	Federal Sourced Funds								
300	Purchase Services	4,967	5,043	0	0.00	4,375	0.00	0	0
400	Supplies	38,242	60,020	21,300	0.00	49,703	0.00	0	0
500	Equipment	5,154	5,930	5,200	0.00	0	0.00	0	0
Total Function 2210	Improvment Instruc Svcs	116,537	140,664	67,943	0.28	116,216	0.39	0	0
Function 2212	Instr/Curr Development								
100	Salaries	42,774	0	0	0.00	0	0.00	0	0
300	Purchase Services	57,055	15,047	0	0.00	0	0.00	0	0
400	Supplies	2,535	0	0	0.00	0	0.00	0	0
600	Other Objects	5,363	0	0	0.00	0	0.00	0	0
Total Function 2212	Instr/Curr Development	107,727	15,047	0	0.00	0	0.00	0	0
Function 2240	Instructional Staff Dev								
100	Salaries	304,028	189,749	24,228	0.28	112,916	1.49	0	0
200	Salary Benefits	178,278	130,143	17,215	0.00	74,948	0.00	0	0
300	Purchase Services	159,293	101,567	75,397	0.00	29,881	0.00	0	0
400	Supplies	109,300	3,486	25,000	0.00	457	0.00	0	0
600	Other Objects	95,461	26,096	0	0.00	14,260	0.00	0	0
Total Function 2240	Instructional Staff Dev	846,360	451,041	141,840	0.28	232,462	1.49	0	0
Function 2610	Direction of Central Support Activities								
600	Other Objects	12,369	13,176	8,000	0.00	6,119	0.00	0	0
Total Function 2610	Direction of Central Support Activities	12,369	13,176	8,000	0.00	6,119	0.00	0	0
Function 2620	Grant Manager								
100	Salaries	101,827	92,762	95,420	1.35	194,880	2.23	0	0
200	Salary Benefits	64,753	62,646	70,217	0.00	126,208	0.00	0	0
300	Purchase Services	6,354	1,200	1,000	0.00	320,373	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 201	Federal Sourced Funds									
400	Supplies		16,485	12,682	62,104	0.00	12,000	0.00	0	0
600	Other Objects		177,481	171,935	161,589	0.00	31,540	0.00	0	0
Total Function 2620	Grant Manager		366,900	341,225	390,330	1.35	685,001	2.23	0	0
Function 3300	Community Services									
100	Salaries		403,131	399,983	378,123	6.03	660,889	9.30	0	0
200	Salary Benefits		239,097	256,176	277,423	0.00	439,705	0.00	0	0
300	Purchase Services		101,283	114,059	51,756	0.00	85,295	0.00	0	0
400	Supplies		19,143	38,871	6,373	0.00	34,307	0.00	0	0
500	Equipment		0	0	2,000	0.00	0	0.00	0	0
600	Other Objects		80,450	71,827	64,500	0.00	64,128	0.00	0	0
Total Function 3300	Community Services		843,104	880,916	780,175	6.03	1,284,324	9.30	0	0
Function 5300	Apportionment Funds ESD									
700	Transfers		1,117,698	811,165	0	0.00	0	0.00	0	0
Total Function 5300	Apportionment Funds ESD		1,117,698	811,165	0	0.00	0	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		27,146	0	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		27,146	0	0	0.00	0	0.00	0	0
Total Fund 201	Federal Sourced Funds		8,369,613	6,361,016	3,307,444	22.11	3,875,691	32.55	0	0

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

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	2025-2026 Adopted Budget		2026-2027 Proposed Budget		Increase/ (Decrease)	
REVENUE						
Local Revenue	\$ 854,175		\$ 908,280		\$ 54,105	
Intermediate Revenue	\$ 1,710,791		\$ 1,419,208		\$ (291,583)	
State Revenue	\$ 16,329,557		\$ 18,402,732		\$ 2,073,175	
Federal Revenue	\$ 4,348,302		\$ 666,000		\$ (3,682,302)	
Transfers In	\$ -		\$ -		\$ -	
Other (Beginning Fund Bal)	\$ 2,262,145		\$ 2,677,638		\$ 415,493	
Total Revenue	\$ 25,504,970		\$ 24,073,858		\$ (1,431,112)	
EXPENDITURES						
		FTE		FTE		FTE
Instruction	\$ 16,459,618	99.23	\$ 14,412,785	81.23	\$ (2,046,833)	(18.00)
Support Services	\$ 7,368,746	52.95	\$ 8,007,232	55.12	\$ 638,486	2.17
Enterprise and Community Services	\$ 1,540,648	7.48	\$ 1,556,276	7.71	\$ 15,628	0.23
Facilities Acquisition & Construction	\$ -		\$ -		\$ -	
Other Uses	\$ 135,958		\$ 97,565		\$ (38,393)	
Contingency	\$ -		\$ -		\$ -	
Ending Fund Balance	\$ -		\$ -		\$ -	
Total Expenditures	\$ 25,504,970	159.66	\$ 24,073,858	144.06	\$ (1,431,112)	(15.60)

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund 205 Grants & Projects Fund

1321 Individual Tuition	71,238	75,816	80,000	0.00	78,500	0.00	0	0
1800 Community Svcs Activities	0	383	10,000	0.00	20,000	0.00	0	0
1920 Contr/Don Private Sources	676,663	578,641	664,102	0.00	737,215	0.00	0	0
1941 Svc Oth Dist Within State	756,793	606,385	0	0.00	0	0.00	0	0
1944 Services/ESD Admin Costs	14,100	10,529	5,000	0.00	5,000	0.00	0	0
1945 Undesignated	39,500	57,500	0	0.00	0	0.00	0	0
1970 Svcs Other Funds	103,495	99,613	29,498	0.00	7,000	0.00	0	0
1990 Miscellaneous	54,309	50,261	65,575	0.00	60,565	0.00	0	0
1000 Revenue from Local Sources	1,716,098	1,479,128	854,175	0.00	908,280	0.00	0	0
2199 Other Intermed Srcs	302,936	342,684	410,791	0.00	369,208	0.00	0	0
2200 Restricted Revenue	0	235,000	0	0.00	0	0.00	0	0
2900 Revenue-Intermediate Government	1,081,679	1,049,085	1,300,000	0.00	1,050,000	0.00	0	0
2000 Revenue from Intermediate Sources	1,384,615	1,626,769	1,710,791	0.00	1,419,208	0.00	0	0
3299 Restr Grants Other	9,043,710	9,624,165	12,119,393	0.00	13,011,145	0.00	0	0
3900 State/Behalf Of District	4,359,113	5,968,522	4,210,164	0.00	5,391,587	0.00	0	0
3000 Revenue from State Sources	13,402,823	15,592,687	16,329,557	0.00	18,402,732	0.00	0	0
4202 Medicaid - K-12	0	0	0	0.00	221,000	0.00	0	0
4500 Restr Rev Fed Gov To Stat	172,703	0	3,766,668	0.00	0	0.00	0	0
4501 Birth to 3 Medicaid	137,588	140,070	199,511	0.00	175,000	0.00	0	0
4502 3-5 Medicaid	290,333	173,163	382,123	0.00	270,000	0.00	0	0
4000 Revenue from Federal Sources	600,624	313,233	4,348,302	0.00	666,000	0.00	0	0
5300 Sale Comp Loss Fxd Assets	0	10,250	0	0.00	0	0.00	0	0
5400 Beginning Fund Balance	4,804,698	4,691,375	2,262,145	0.00	2,677,638	0.00	0	0
5000 Other Sources	4,804,698	4,701,625	2,262,145	0.00	2,677,638	0.00	0	0
Total Fund 205 Grants & Projects Fund	21,908,858	23,713,442	25,504,970	0.00	24,073,858	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 205	Grants & Projects Fund									
Function 1260	Early Intervention									
100	Salaries		5,015,215	5,922,128	5,157,130	88.24	4,661,214	72.18	0	0
200	Salary Benefits		4,064,712	4,622,967	3,541,672	0.00	3,018,564	0.00	0	0
300	Purchase Services		2,686,093	2,533,372	4,360,092	0.00	3,773,246	0.00	0	0
400	Supplies		129,768	59,201	87,737	0.00	95,737	0.00	0	0
500	Equipment		12,080	0	11,600	0.00	7,000	0.00	0	0
600	Other Objects		1,472,771	1,421,656	1,701,386	0.00	1,559,633	0.00	0	0
Total Function 1260 Early Intervention			13,380,639	14,559,324	14,859,617	88.24	13,115,394	72.18	0	0
Function 1280	Alternative Education									
100	Salaries		570,073	532,645	599,519	9.30	536,948	7.75	0	0
200	Salary Benefits		368,161	349,738	418,410	0.00	337,599	0.00	0	0
300	Purchase Services		26,412	27,360	117,094	0.00	41,256	0.00	0	0
400	Supplies		43,004	38,589	57,500	0.00	47,500	0.00	0	0
500	Equipment		0	10,081	1,000	0.00	0	0.00	0	0
600	Other Objects		91,449	86,174	106,476	0.00	86,697	0.00	0	0
Total Function 1280 Alternative Education			1,099,099	1,044,587	1,299,999	9.30	1,050,000	7.75	0	0
Function 1294	Youth Corrections Education									
100	Salaries		123,277	203,140	148,761	1.70	120,622	1.30	0	0
200	Salary Benefits		79,931	121,128	88,274	0.00	81,765	0.00	0	0
300	Purchase Services		5,329	10,340	4,625	0.00	13,785	0.00	0	0
400	Supplies		7,546	39,107	34,000	0.00	10,791	0.00	0	0
600	Other Objects		19,601	29,649	24,341	0.00	20,427	0.00	0	0
Total Function 1294 Youth Corrections Education			235,684	403,364	300,001	1.70	247,390	1.30	0	0
Function 2110	Attendance & Social Work									
100	Salaries	San Diego Douglas ESD Proposed Budget	0	73,667	82,619	1.00	77,510	1.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 205	Grants & Projects Fund									
200	Salary Benefits		0	45,613	57,150	0.00	53,836	0.00	0	0
300	Purchase Services		12,878	26,138	3,950	0.00	19,460	0.00	0	0
400	Supplies		0	23,205	2,800	0.00	1,575	0.00	0	0
600	Other Objects		639	8,273	13,482	0.00	7,619	0.00	0	0
Total Function 2110 Attendance & Social Work			13,517	176,896	160,001	1.00	160,000	1.00	0	0
Function 2115	Student Safety									
300	Purchase Services		0	213	0	0.00	0	0.00	0	0
400	Supplies		1,280	49	0	0.00	0	0.00	0	0
Total Function 2115 Student Safety			1,280	262	0	0.00	0	0.00	0	0
Function 2120	Guidance Services									
100	Salaries		96,426	0	49,516	0.50	38,339	0.50	0	0
200	Salary Benefits		57,740	0	32,524	0.00	26,613	0.00	0	0
300	Purchase Services		5,230	0	4,357	0.00	8,800	0.00	0	0
400	Supplies		234	0	0	0.00	602	0.00	0	0
600	Other Objects		76,830	0	7,629	0.00	5,755	0.00	0	0
Total Function 2120 Guidance Services			236,460	0	94,026	0.50	80,109	0.50	0	0
Function 2130	Health Services									
100	Salaries		23,369	0	0	0.00	0	0.00	0	0
200	Salary Benefits		14,725	0	0	0.00	0	0.00	0	0
300	Purchase Services		409	0	54,318	0.00	53,397	0.00	0	0
Total Function 2130 Health Services			38,503	0	54,318	0.00	53,397	0.00	0	0
Function 2131	Health Services-Direction									
400	Supplies		4,111	6,829	0	0.00	5,000	0.00	0	0
Total Function 2131 Health Services-Direction			4,111	6,829	0	0.00	5,000	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 205	Grants & Projects Fund									
Function 2150	Speech Pathology & Audiology Services									
100	Salaries		0	0	1,140,683	17.63	1,313,071	18.68	0	0
200	Salary Benefits		0	0	827,306	0.00	874,305	0.00	0	0
Total Function 2150	Speech Pathology & Audiology Services		0	0	1,967,989	17.63	2,187,376	18.68	0	0
Function 2152	Speech Pathology Services									
100	Salaries		0	0	0	0.00	128,230	2.00	0	0
200	Salary Benefits		0	0	0	0.00	92,770	0.00	0	0
Total Function 2152	Speech Pathology Services		0	0	0	0.00	221,000	2.00	0	0
Function 2160	Oth Student Treatment Svc									
100	Salaries		619,060	474,073	1,091,789	14.34	1,056,785	13.49	0	0
200	Salary Benefits		353,711	271,855	711,418	0.00	638,279	0.00	0	0
300	Purchase Services		10,208	13,471	27,724	0.00	54,762	0.00	0	0
Total Function 2160	Oth Student Treatment Svc		982,979	759,399	1,830,931	14.34	1,749,826	13.49	0	0
Function 2162	Other Student Trtmt Serv									
100	Salaries		6,740	69,732	56,296	0.65	46,865	0.50	0	0
200	Salary Benefits		4,030	33,153	34,147	0.00	19,840	0.00	0	0
300	Purchase Services		36	543	103,417	0.00	57,504	0.00	0	0
Total Function 2162	Other Student Trtmt Serv		10,806	103,428	193,860	0.65	124,209	0.50	0	0
Function 2190	Svc Direct/Studnt Supp Sv									
100	Salaries		82,218	78,838	728,341	12.00	1,020,277	13.32	0	0
200	Salary Benefits		50,781	48,582	519,150	0.00	702,856	0.00	0	0
300	Purchase Services		1,160	975	1,000	0.00	1,450	0.00	0	0
400	Supplies		10,840	2,525	2,500	0.00	2,000	0.00	0	0
Total Function 2190	Svc Direct/Studnt Supp Sv		144,999	130,920	1,250,991	12.00	1,726,583	13.32	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 205	Grants & Projects Fund									
Function 2210	Improvmnt Instruc Svcs									
100	Salaries		459,925	362,538	364,947	3.30	295,253	3.34	0	0
200	Salary Benefits		262,637	196,926	189,130	0.00	159,235	0.00	0	0
300	Purchase Services		462,438	347,137	303,391	0.00	339,203	0.00	0	0
400	Supplies		46,114	29,504	21,386	0.00	27,781	0.00	0	0
500	Equipment		16,239	0	0	0.00	0	0.00	0	0
600	Other Objects		102,849	67,349	78,147	0.00	79,688	0.00	0	0
Total Function 2210	Improvmnt Instruc Svcs		1,350,202	1,003,454	957,001	3.30	901,160	3.34	0	0
Function 2212	Instr/Curr Development									
100	Salaries		0	2,000	0	0.00	0	0.00	0	0
200	Salary Benefits		2,536	808	0	0.00	0	0.00	0	0
300	Purchase Services		80,738	82,822	76,200	0.00	100,800	0.00	0	0
400	Supplies		20,460	13,374	42,000	0.00	68,605	0.00	0	0
600	Other Objects		2,055	2,707	1,800	0.00	1,800	0.00	0	0
Total Function 2212	Instr/Curr Development		105,789	101,711	120,000	0.00	171,205	0.00	0	0
Function 2219	Oth Improv Instruc Svcs									
100	Salaries		558	2,932	0	0.00	0	0.00	0	0
200	Salary Benefits		209	1,180	0	0.00	0	0.00	0	0
300	Purchase Services		350	2,761	48,337	0.00	41,982	0.00	0	0
400	Supplies		818	0	0	0.00	177	0.00	0	0
Total Function 2219	Oth Improv Instruc Svcs		1,935	6,873	48,337	0.00	42,159	0.00	0	0
Function 2230	Assessment And Testing									
300	Purchase Services		0	13,663	0	0.00	0	0.00	0	0
Total Function 2230	Assessment And Testing		0	13,663	0	0.00	0	0.00	0	0
Function 2240	Instructional Staff Dev									

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 205	Grants & Projects Fund								
100	Salaries	409,941	190,431	190,764	2.63	110,206	1.39	0	0
200	Salary Benefits	197,317	99,553	135,144	0.00	76,025	0.00	0	0
300	Purchase Services	156,399	198,356	167,290	0.00	15,909	0.00	0	0
400	Supplies	26,872	33,290	25,074	0.00	3,360	0.00	0	0
600	Other Objects	1,935	26,536	38,575	0.00	13,073	0.00	0	0
Total Function 2240	Instructional Staff Dev	792,464	548,166	556,847	2.63	218,573	1.39	0	0
Function 2321	Office Superintendent Svc								
400	Supplies	0	0	0	0.00	565	0.00	0	0
Total Function 2321	Office Superintendent Svc	0	0	0	0.00	565	0.00	0	0
Function 2540	Opertion/Maint Of Plant								
100	Salaries	48,964	59,648	56,955	0.90	56,401	0.90	0	0
200	Salary Benefits	38,023	44,831	45,374	0.00	43,011	0.00	0	0
300	Purchase Services	3,074	13,086	300	0.00	186,211	0.00	0	0
400	Supplies	0	9,719	1,000	0.00	49,400	0.00	0	0
Total Function 2540	Opertion/Maint Of Plant	90,061	127,284	103,629	0.90	335,023	0.90	0	0
Function 2630	Information Services								
100	Salaries	0	8,000	0	0.00	0	0.00	0	0
200	Salary Benefits	0	1,152	0	0.00	0	0.00	0	0
Total Function 2630	Information Services	0	9,152	0	0.00	0	0.00	0	0
Function 2640	Staff Services								
100	Salaries	43,576	39,476	0	0.00	0	0.00	0	0
200	Salary Benefits	23,884	24,555	0	0.00	0	0.00	0	0
300	Purchase Services	372	475	0	0.00	2,650	0.00	0	0
400	Supplies	2,542	1,337	30,820	0.00	28,395	0.00	0	0
Total Function 2640	Staff Services	70,374	65,843	30,820	0.00	31,045	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 205	Grants & Projects Fund									
Function 2660	Technology Services									
100	Salaries		103,025	118,220	0	0.00	0	0.00	0	0
200	Salary Benefits		49,375	67,256	0	0.00	0	0.00	0	0
300	Purchase Services		3,295	6,274	0	0.00	0	0.00	0	0
400	Supplies		50,060	23,372	0	0.00	0	0.00	0	0
500	Equipment		67,335	0	0	0.00	0	0.00	0	0
600	Other Objects		210	1,950	0	0.00	0	0.00	0	0
Total Function 2660 Technology Services			273,300	217,072	0	0.00	0	0.00	0	0
Function 3300	Community Services									
100	Salaries		444,657	739,766	509,600	7.48	592,512	7.71	0	0
200	Salary Benefits		189,630	379,539	301,496	0.00	343,773	0.00	0	0
300	Purchase Services		138,063	354,342	508,818	0.00	375,393	0.00	0	0
400	Supplies		100,559	122,351	188,492	0.00	198,074	0.00	0	0
500	Equipment		235	0	0	0.00	0	0.00	0	0
600	Other Objects		12,456	64,714	32,242	0.00	46,523	0.00	0	0
Total Function 3300 Community Services			885,600	1,660,712	1,540,648	7.48	1,556,275	7.71	0	0
Function 5200	Transfers Of Funds									
700	Transfers		300,000	155,575	135,958	0.00	97,565	0.00	0	0
Total Function 5200 Transfers Of Funds			300,000	155,575	135,958	0.00	97,565	0.00	0	0
Function 5300	Apportionment Funds ESD									
700	Transfers		0	37,000	0	0.00	0	0.00	0	0
Total Function 5300 Apportionment Funds ESD			0	37,000	0	0.00	0	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		1,891,061	2,216,409	0	0.00	0	0.00	0	0
Total Function 7000 Unappropriated Ending Bal			1,891,061	2,216,409	0	0.00	0	0.00	0	0

26-27 Douglas ESD Proposed Budget

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
<hr/>									
Fund 205	Grants & Projects Fund								
<hr/>									
Total Fund 205	Grants & Projects Fund	21,908,863	23,347,923	25,504,973	159.66	24,073,854	144.06	0	0

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

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	2025-2026		2026-2027		Increase/		
	Adopted		Proposed		(Decrease)		
	Budget		Budget				
REVENUE							
Local Revenue	\$	-			\$	-	
Intermediate Revenue	\$	-			\$	-	
State Revenue	\$	8,356,403	\$	8,517,462	\$	161,059	
Federal Revenue	\$	-			\$	-	
Transfers In	\$	-	\$	-	\$	-	
Other (Beginning Fund Bal)	\$	-	\$	100,000	\$	100,000	
Total Revenue	\$	8,356,403	\$	8,617,462	\$	261,059	
EXPENDITURES							
						FTE	
Instruction	\$	-			\$	-	
Support Services	\$	350,000	1.07	\$ 457,000	1.07	\$ 107,000	-
Enterprise and Community Services	\$	-			\$	-	
Facilities Acquisition & Construction	\$	-			\$	-	
Other Uses	\$	8,006,403		\$ 8,160,462		\$ 154,059	
Contingency	\$	-			\$	-	
Ending Fund Balance	\$	-		\$ -		\$ -	
Total Expenditures	\$	8,356,403	1.07	\$ 8,617,462	1.07	\$ 261,059	-

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	Description	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 207	Regional EI/ECSE Contract								
3299	Restr Grants Other	2,677,938	4,250,538	4,840,496	0.00	4,976,926	0.00	0	0
3900	State/Behalf Of District	4,756,519	2,949,121	3,515,907	0.00	3,540,536	0.00	0	0
3000	Revenue from State Sources	7,434,457	7,199,659	8,356,403	0.00	8,517,462	0.00	0	0
5400	Beginning Fund Balance	62,589	88,855	0	0.00	100,000	0.00	0	0
5000	Other Sources	62,589	88,855	0	0.00	100,000	0.00	0	0
Total Fund 207	Regional EI/ECSE Contract	7,497,046	7,288,514	8,356,403	0.00	8,617,462	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 207	Regional EI/ECSE Contract									
Function 2212	Instr/Curr Development									
100	Salaries		104,146	104,383	81,412	1.07	128,322	1.08	0	0
200	Salary Benefits		88,252	71,934	60,966	0.00	87,023	0.00	0	0
300	Purchase Services		88,483	86,406	174,223	0.00	172,000	0.00	0	0
400	Supplies		4,792	5,557	5,000	0.00	40,177	0.00	0	0
600	Other Objects		29,560	23,689	28,398	0.00	29,477	0.00	0	0
Total Function 2212	Instr/Curr Development		315,233	291,969	349,999	1.07	456,999	1.08	0	0
Function 5300	Apportionment Funds ESD									
700	Transfers		5,911,831	6,996,544	8,006,403	0.00	8,160,462	0.00	0	0
Total Function 5300	Apportionment Funds ESD		5,911,831	6,996,544	8,006,403	0.00	8,160,462	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		1,269,980	0	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		1,269,980	0	0	0.00	0	0.00	0	0
Total Fund 207	Regional EI/ECSE Contract		7,497,044	7,288,513	8,356,402	1.07	8,617,461	1.08	0	0

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

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	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 105,000	\$ 179,953	\$ 74,953
Intermediate Revenue	\$ 55,869	\$ 50,072	\$ (5,797)
State Revenue	\$ 1,501,690	\$ 1,822,027	\$ 320,337
Federal Revenue	\$ 30,393	\$ -	\$ (30,393)
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 327,075	\$ 680,504	\$ 353,429
Total Revenue	\$ 2,020,027	\$ 2,732,555	\$ 712,528
EXPENDITURES			
			FTE
Instruction	\$ -	\$ -	-
Support Services	\$ -	\$ -	-
Enterprise and Community Services	\$ 2,020,027 13.74	\$ 2,537,098 13.90	\$ 517,071 0.16
Facilities Acquisition & Construction	\$ -	\$ -	-
Other Uses	\$ -	\$ -	-
Contingency	\$ -	\$ 195,457	\$ 195,457
Ending Fund Balance	\$ -	\$ -	-
Total Expenditures	\$ 2,020,027 13.74	\$ 2,732,555 13.90	\$ 712,528 0.16

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	208	Early Learning Hub Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
1321		Individual Tuition	12,090	13,990	5,000	0.00	4,000	0.00	0	0
1920		Contr/Don Private Sources	206,409	40,000	100,000	0.00	175,953	0.00	0	0
1000		Revenue from Local Sources	218,499	53,990	105,000	0.00	179,953	0.00	0	0
2199		Other Intermed Srcs	53,883	56,935	55,869	0.00	50,072	0.00	0	0
2000		Revenue from Intermediate Sources	53,883	56,935	55,869	0.00	50,072	0.00	0	0
3299		Restr Grants Other	1,156,541	2,220,772	1,501,690	0.00	1,822,027	0.00	0	0
3000		Revenue from State Sources	1,156,541	2,220,772	1,501,690	0.00	1,822,027	0.00	0	0
4500		Restr Rev Fed Gov To Stat	0	0	30,393	0.00	0	0.00	0	0
4000		Revenue from Federal Sources	0	0	30,393	0.00	0	0.00	0	0
5400		Beginning Fund Balance	475,600	509,931	327,075	0.00	680,504	0.00	0	0
5000		Other Sources	475,600	509,931	327,075	0.00	680,504	0.00	0	0
Total Fund	208	Early Learning Hub Fund	1,904,523	2,841,628	2,020,027	0.00	2,732,556	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 208	Early Learning Hub Fund									
Function 3300	Community Services									
100	Salaries		678,996	813,218	911,658	13.74	949,616	13.90	0	0
200	Salary Benefits		439,164	512,684	635,010	0.00	644,038	0.00	0	0
300	Purchase Services		181,171	408,579	307,900	0.00	567,843	0.00	0	0
400	Supplies		32,506	334,635	57,872	0.00	228,085	0.00	0	0
600	Other Objects		62,756	166,730	107,586	0.00	147,517	0.00	0	0
Total Function 3300	Community Services		1,394,593	2,235,846	2,020,026	13.74	2,537,099	13.90	0	0
Function 6000	Contingencies									
800	Other Uses		0	0	0	0.00	195,457	0.00	0	0
Total Function 6000	Contingencies		0	0	0	0.00	195,457	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		509,931	605,781	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		509,931	605,781	0	0.00	0	0.00	0	0
Total Fund 208	Early Learning Hub Fund		1,904,524	2,841,627	2,020,026	13.74	2,732,556	13.90	0	0

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

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

ALL EXPENDITURES FOR FUND 230 HAVE BEEN MOVED TO FUND 101

Historical Purposes Only

District Reimbursement Fund	2025-2026		2026-2027		Increase/ (Decrease)	
	Adopted		Proposed			
	Budget		Budget			
REVENUE						
Local Revenue	\$	-	\$	-	\$	-
Intermediate Revenue	\$	-	\$	-	\$	-
State Revenue	\$	-	\$	-	\$	-
Federal Revenue	\$	-	\$	-	\$	-
Transfers In	\$	-	\$	-	\$	-
Other (Beginning Fund Bal)	\$	-	\$	-	\$	-
Total Revenue	\$	-	\$	-	\$	-
EXPENDITURES						
		FTE				FTE
Instruction	\$	-	-	\$	-	-
Support Services	\$	-	-	\$	-	-
Enterprise and Community Services	\$	-	-	\$	-	-
Facilities Acquisition & Construction	\$	-	-	\$	-	-
Other Uses	\$	-	-	\$	-	-
Contingency	\$	-	-	\$	-	-
Ending Fund Balance	\$	-	-	\$	-	-
Total Expenditures	\$	-	-	\$	-	-

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	Description	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 230	District Reimbursement Fund								
1920	Contr/Don Private Sources	200,000	0	0	0.00	0	0.00	0	0
1941	Svc Oth Dist Within State	1,190,052	0	0	0.00	0	0.00	0	0
1970	Svcs Other Funds	40,000	0	0	0.00	0	0.00	0	0
1000	Revenue from Local Sources	1,430,052	0	0	0.00	0	0.00	0	0
5400	Beginning Fund Balance	314,003	0	0	0.00	0	0.00	0	0
5000	Other Sources	314,003	0	0	0.00	0	0.00	0	0
Total Fund 230	District Reimbursement Fund	1,744,055	0	0	0.00	0	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 230	District Reimbursement Fund									
Function 2120	Guidance Services									
100	Salaries		35,243	0	0	0.00	0	0.00	0	0
200	Salary Benefits		15,214	0	0	0.00	0	0.00	0	0
300	Purchase Services		3,886	0	0	0.00	0	0.00	0	0
400	Supplies		22	0	0	0.00	0	0.00	0	0
Total Function 2120 Guidance Services			54,365	0	0	0.00	0	0.00	0	0
Function 2134	Nursing Service									
100	Salaries		260,673	0	0	0.00	0	0.00	0	0
200	Salary Benefits		130,844	0	0	0.00	0	0.00	0	0
300	Purchase Services		5,264	0	0	0.00	0	0.00	0	0
400	Supplies		739	0	0	0.00	0	0.00	0	0
Total Function 2134 Nursing Service			397,520	0	0	0.00	0	0.00	0	0
Function 2142	Psychological Test Svcs									
100	Salaries		180,066	0	0	0.00	0	0.00	0	0
200	Salary Benefits		102,615	0	0	0.00	0	0.00	0	0
300	Purchase Services		9,873	0	0	0.00	0	0.00	0	0
400	Supplies		8,584	0	0	0.00	0	0.00	0	0
600	Other Objects		3,252	0	0	0.00	0	0.00	0	0
Total Function 2142 Psychological Test Svcs			304,390	0	0	0.00	0	0.00	0	0
Function 2152	Speech Pathology Services									
100	Salaries		1,927	0	0	0.00	0	0.00	0	0
200	Salary Benefits		807	0	0	0.00	0	0.00	0	0
Total Function 2152 Speech Pathology Services			2,734	0	0	0.00	0	0.00	0	0
Function 2160	Oth Student Treatment Svc									
100	Salaries	26-27 Douglas ESD Proposed Budget	352,104	0	0	0.00	0	0.00	0	0

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 230	District Reimbursement Fund								
200	Salary Benefits	238,103	0	0	0.00	0	0.00	0	0
300	Purchase Services	103,589	0	0	0.00	0	0.00	0	0
400	Supplies	1,974	0	0	0.00	0	0.00	0	0
Total Function 2160	Oth Student Treatment Svc	695,770	0	0	0.00	0	0.00	0	0
Function 2190	Svc Direct/Studnt Supp Sv								
100	Salaries	38,086	0	0	0.00	0	0.00	0	0
200	Salary Benefits	23,071	0	0	0.00	0	0.00	0	0
Total Function 2190	Svc Direct/Studnt Supp Sv	61,157	0	0	0.00	0	0.00	0	0
Function 2210	Improvment Instruc Svcs								
600	Other Objects	5,139	0	0	0.00	0	0.00	0	0
Total Function 2210	Improvment Instruc Svcs	5,139	0	0	0.00	0	0.00	0	0
Function 2211	Improv Instruct Direction								
100	Salaries	3,339	0	0	0.00	0	0.00	0	0
200	Salary Benefits	2,328	0	0	0.00	0	0.00	0	0
300	Purchase Services	36	0	0	0.00	0	0.00	0	0
Total Function 2211	Improv Instruct Direction	5,703	0	0	0.00	0	0.00	0	0
Function 2230	Assessment And Testing								
100	Salaries	60,833	0	0	0.00	0	0.00	0	0
200	Salary Benefits	42,206	0	0	0.00	0	0.00	0	0
300	Purchase Services	2,733	0	0	0.00	0	0.00	0	0
Total Function 2230	Assessment And Testing	105,772	0	0	0.00	0	0.00	0	0
Function 7000	Unappropriated Ending Bal								
800	Other Uses	111,503	0	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal	111,503	0	0	0.00	0	0.00	0	0

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 230	District Reimbursement Fund								
Total Fund 230	District Reimbursement Fund	1,744,053	0	0	0.00	0	0.00	0	0

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

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)	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 355,000	\$ 195,000	\$ (160,000)
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ 386,732	\$ 155,814	\$ (230,919)
Federal Revenue	\$ -		\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 5,688	\$ 437,964	\$ 432,276
Total Revenue	\$ 747,420	\$ 788,778	\$ 41,358
EXPENDITURES			
			FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 747,420 2.64	\$ 788,778 0.68	\$ 41,358 (1.96)
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 747,420 2.64	\$ 788,778 0.68	\$ 41,358 (1.96)

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	250	Non-Federal Sourced Funds	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
	1920	Contr/Don Private Sources	20,000	457,887	355,000	0.00	195,000	0.00	0	0
	1990	Miscellaneous	0	5,493	0	0.00	0	0.00	0	0
	1000	Revenue from Local Sources	20,000	463,380	355,000	0.00	195,000	0.00	0	0
	3299	Restr Grants Other	1,417,703	246,217	386,732	0.00	155,814	0.00	0	0
	3000	Revenue from State Sources	1,417,703	246,217	386,732	0.00	155,814	0.00	0	0
	5400	Beginning Fund Balance	5,000	13,532	5,688	0.00	437,964	0.00	0	0
	5000	Other Sources	5,000	13,532	5,688	0.00	437,964	0.00	0	0
Total Fund	250	Non-Federal Sourced Funds	1,442,703	723,129	747,420	0.00	788,778	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 250	Non-Federal Sourced Funds									
Function 2120	Guidance Services									
300	Purchase Services	0	42,293	162,738	0.00	0	0.00	0	0	
400	Supplies	0	3,459	2,400	0.00	0	0.00	0	0	
600	Other Objects	0	686	14,862	0.00	0	0.00	0	0	
Total Function 2120	Guidance Services	0	46,438	180,000	0.00	0	0.00	0	0	
Function 2134	Nursing Service									
300	Purchase Services	0	0	0	0.00	237,143	0.00	0	0	
600	Other Objects	0	0	0	0.00	2,857	0.00	0	0	
Total Function 2134	Nursing Service	0	0	0	0.00	240,000	0.00	0	0	
Function 2160	Oth Student Treatment Svc									
100	Salaries	0	14,661	89,629	1.14	0	0.00	0	0	
200	Salary Benefits	0	6,164	45,430	0.00	0	0.00	0	0	
300	Purchase Services	0	19,624	49,940	0.00	51,000	0.00	0	0	
400	Supplies	0	4,196	0	0.00	0	0.00	0	0	
Total Function 2160	Oth Student Treatment Svc	0	44,645	184,999	1.14	51,000	0.00	0	0	
Function 2190	Svc Direct/Studnt Supp Sv									
100	Salaries	0	81,147	0	0.00	0	0.00	0	0	
300	Purchase Services	4,729	12,563	10,000	0.00	2,500	0.00	0	0	
400	Supplies	1,716	0	0	0.00	0	0.00	0	0	
Total Function 2190	Svc Direct/Studnt Supp Sv	6,445	93,710	10,000	0.00	2,500	0.00	0	0	
Function 2210	Improvment Instruc Svcs									
100	Salaries	0	53,287	103,145	1.50	27,681	0.40	0	0	
200	Salary Benefits	0	30,254	68,633	0.00	19,318	0.00	0	0	
300	Purchase Services	0	6,300	6,832	0.00	11,659	0.00	0	0	
400	Supplies	0	99	2,854	0.00	2,269	0.00	0	0	

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 250	Non-Federal Sourced Funds								
600	Other Objects	0	1,309	15,956	0.00	7,911	0.00	0	0
Total Function 2210 Improvement Instruc Svcs		0	91,249	197,420	1.50	68,838	0.40	0	0
Function 2240	Instructional Staff Dev								
100	Salaries	54,214	11,586	0	0.00	0	0.00	0	0
200	Salary Benefits	35,169	7,734	0	0.00	0	0.00	0	0
300	Purchase Services	66,347	199	14,286	0.00	73,940	0.00	0	0
400	Supplies	8,573	73,664	0	0.00	0	0.00	0	0
600	Other Objects	7,736	0	714	0.00	0	0.00	0	0
Total Function 2240 Instructional Staff Dev		172,039	93,183	15,000	0.00	73,940	0.00	0	0
Function 2321	Office Superintendent Svc								
300	Purchase Services	5,000	0	10,000	0.00	2,500	0.00	0	0
Total Function 2321 Office Superintendent Svc		5,000	0	10,000	0.00	2,500	0.00	0	0
Function 2540	Opertion/Maint Of Plant								
300	Purchase Services	0	825	0	0.00	0	0.00	0	0
Total Function 2540 Opertion/Maint Of Plant		0	825	0	0.00	0	0.00	0	0
Function 2620	Grant Manager								
100	Salaries	0	0	20,280	0.00	23,715	0.28	0	0
200	Salary Benefits	0	0	9,719	0.00	15,426	0.00	0	0
300	Purchase Services	0	0	110,000	0.00	294,658	0.00	0	0
400	Supplies	0	484	0	0.00	0	0.00	0	0
600	Other Objects	0	0	10,000	0.00	16,200	0.00	0	0
Total Function 2620 Grant Manager		0	484	149,999	0.00	349,999	0.28	0	0
Function 2640	Staff Services								
100	Salaries	0	325	0	0.00	0	0.00	0	0
200	26-27 Douglas ESD Proposed Budget Salary Benefits	0	131	0	0.00	0	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 250	Non-Federal Sourced Funds									
Total Function 2640	Staff Services		0	456	0	0.00	0	0.00	0	0
Function 3300	Community Services									
100	Salaries		28,450	0	0	0.00	0	0.00	0	0
200	Salary Benefits		20,451	0	0	0.00	0	0.00	0	0
Total Function 3300	Community Services		48,901	0	0	0.00	0	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		1,210,316	353,056	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		1,210,316	353,056	0	0.00	0	0.00	0	0
Total Fund 250	Non-Federal Sourced Funds		1,442,701	724,046	747,418	2.64	788,777	0.68	0	0

**SPECIAL REVENUE FUND
STUDENT INVESTMENT FUNDS
FUND – 251**

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	2025-2026 Adopted Budget		2026-2027 Proposed Budget		Increase/ (Decrease)	
REVENUE						
Local Revenue	\$	-	\$	-	\$	-
Intermediate Revenue	\$	-	\$	-	\$	-
State Revenue	\$	568,849	\$	572,836	\$	3,987
Federal Revenue	\$	-	\$	-	\$	-
Transfers In	\$	-	\$	-	\$	-
Other (Beginning Fund Bal)	\$	-	\$	56,759	\$	56,759
Total Revenue	\$	568,849	\$	629,595	\$	60,746
EXPENDITURES						
						FTE
Instruction	\$	41,666 0.40	\$	42,295 0.25	\$	629 (0.15)
Support Services	\$	527,183 3.80	\$	587,300 3.85	\$	60,117 0.05
Enterprise and Community Services	\$	-	\$	-	\$	-
Facilities Acquisition & Construction	\$	-	\$	-	\$	-
Other Uses	\$	-	\$	-	\$	-
Contingency	\$	-	\$	-	\$	-
Ending Fund Balance	\$	-	\$	-	\$	-
Total Expenditures	\$	568,849 4.20	\$	629,595 4.10	\$	60,746 (0.10)

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	Description	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 251	Student Investment Account								
3299	Restr Grants Other	566,877	568,983	568,849	0.00	572,836	0.00	0	0
3000	Revenue from State Sources	566,877	568,983	568,849	0.00	572,836	0.00	0	0
5400	Beginning Fund Balance	407	61,287	0	0.00	56,759	0.00	0	0
5000	Other Sources	407	61,287	0	0.00	56,759	0.00	0	0
Total Fund 251	Student Investment Account	567,284	630,270	568,849	0.00	629,595	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 251	Student Investment Account									
Function 1294	Youth Corrections Education									
100	Salaries		0	30,547	22,800	0.40	9,822	0.25	0	0
200	Salary Benefits		0	8,759	9,036	0.00	9,179	0.00	0	0
300	Purchase Services		0	0	7,847	0.00	2,357	0.00	0	0
400	Supplies		32,460	7,751	0	0.00	19,000	0.00	0	0
600	Other Objects		0	1,979	1,984	0.00	1,935	0.00	0	0
Total Function 1294	Youth Corrections Education		32,460	49,036	41,667	0.40	42,293	0.25	0	0
Function 2240	Instructional Staff Dev									
100	Salaries		0	298,408	286,567	3.80	299,379	3.85	0	0
200	Salary Benefits		0	196,021	198,939	0.00	179,254	0.00	0	0
300	Purchase Services		0	28,278	13,472	0.00	73,969	0.00	0	0
400	Supplies		0	6,388	2,950	0.00	7,171	0.00	0	0
600	Other Objects		0	52,139	25,254	0.00	27,527	0.00	0	0
Total Function 2240	Instructional Staff Dev		0	581,234	527,182	3.80	587,300	3.85	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		534,824	0	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		534,824	0	0	0.00	0	0.00	0	0
Total Fund 251	Student Investment Account		567,284	630,270	568,849	4.20	629,593	4.10	0	0

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

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	2025-2026 Adopted Budget		2026-2027 Proposed Budget		Increase/ (Decrease)	
REVENUE						
Local Revenue	\$	-	\$	-	\$	-
Intermediate Revenue	\$	-	\$	-	\$	-
State Revenue	\$	10,527	\$	11,860	\$	1,333
Federal Revenue	\$	-	\$	-	\$	-
Transfers In	\$	-	\$	-	\$	-
Other (Beginning Fund Bal)	\$	-	\$	4,983	\$	4,983
Total Revenue	\$	10,527	\$	16,843	\$	6,316
EXPENDITURES						
						FTE
Instruction	\$	-	\$	-	\$	-
Support Services	\$	10,527 0.05	\$	16,843 0.12	\$	6,316 0.07
Enterprise and Community Services	\$	-	\$	-	\$	-
Facilities Acquisition & Construction	\$	-	\$	-	\$	-
Other Uses	\$	-	\$	-	\$	-
Contingency	\$	-	\$	-	\$	-
Ending Fund Balance	\$	-	\$	-	\$	-
Total Expenditures	\$	10,527 0.05	\$	16,843 0.12	\$	6,316 0.07

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	Description	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 252	High School Success								
3299	Restr Grants Other	13,158	20,113	10,527	0.00	11,860	0.00	0	0
3000	Revenue from State Sources	13,158	20,113	10,527	0.00	11,860	0.00	0	0
5400	Beginning Fund Balance	0	1,674	0	0.00	4,983	0.00	0	0
5000	Other Sources	0	1,674	0	0.00	4,983	0.00	0	0
Total Fund 252	High School Success	13,158	21,787	10,527	0.00	16,843	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 252	High School Success									
Function 1294	Youth Corrections Education									
400	Supplies		0	6,701	0	0.00	0	0.00	0	0
600	Other Objects		0	254	0	0.00	0	0.00	0	0
Total Function 1294	Youth Corrections Education		0	6,955	0	0.00	0	0.00	0	0
Function 2240	Instructional Staff Dev									
100	Salaries		8,259	8,443	2,698	0.05	8,928	0.12	0	0
200	Salary Benefits		3,226	5,155	2,222	0.00	6,068	0.00	0	0
300	Purchase Services		0	18	5,202	0.00	1,254	0.00	0	0
600	Other Objects		0	1,214	405	0.00	593	0.00	0	0
Total Function 2240	Instructional Staff Dev		11,485	14,830	10,527	0.05	16,843	0.12	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		1,674	0	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		1,674	0	0	0.00	0	0.00	0	0
Total Fund 252	High School Success		13,159	21,785	10,527	0.05	16,843	0.12	0	0

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

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	2025-2026 Adopted Budget		2026-2027 Proposed Budget		Increase/ (Decrease)
REVENUE					
Local Revenue	\$ 1,050,000		\$ 960,000		\$ (90,000)
Intermediate Revenue	\$ -				\$ -
State Revenue	\$ -				\$ -
Federal Revenue	\$ -				\$ -
Transfers In	\$ 15,000		\$ 15,000		\$ -
Other (Beginning Fund Bal)	\$ 350,000		\$ 315,000		\$ (35,000)
Total Revenue	\$ 1,415,000		\$ 1,290,000		\$ (125,000)
EXPENDITURES					
		FTE		FTE	
Instruction					\$ -
Support Services	\$ 790,800	1.57	\$ 665,057	1.57	\$ (125,743)
Enterprise and Community Services					\$ -
Facilities Acquisition & Construction					\$ -
Other Uses	\$ 624,200		\$ 624,943		\$ 743
Contingency	\$ -				\$ -
Ending Fund Balance					\$ -
Total Expenditures	\$ 1,415,000	1.57	\$ 1,290,000	1.57	\$ (125,000)

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	Description	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 296	Facility Maintenance Fund								
1910	Rentals	10,103	0	10,000	0.00	10,000	0.00	0	0
1970	Svcs Other Funds	990,433	983,008	1,040,000	0.00	950,000	0.00	0	0
1000	Revenue from Local Sources	1,000,536	983,008	1,050,000	0.00	960,000	0.00	0	0
5200	Interfund Transfers	15,000	15,000	15,000	0.00	15,000	0.00	0	0
5400	Beginning Fund Balance	546,994	426,640	350,000	0.00	315,000	0.00	0	0
5000	Other Sources	561,994	441,640	365,000	0.00	330,000	0.00	0	0
Total Fund 296	Facility Maintenance Fund	1,562,530	1,424,648	1,415,000	0.00	1,290,000	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 296	Facility Maintenance Fund									
Function 2540	Opertion/Maint Of Plant									
100	Salaries		132,627	110,601	104,122	1.57	110,972	1.57	0	0
200	Salary Benefits		84,461	73,055	78,877	0.00	78,165	0.00	0	0
300	Purchase Services		203,605	176,917	426,712	0.00	303,170	0.00	0	0
400	Supplies		27,795	23,142	75,000	0.00	55,500	0.00	0	0
500	Equipment		19,549	(19,549)	50,000	0.00	50,000	0.00	0	0
600	Other Objects		42,595	46,687	56,090	0.00	67,250	0.00	0	0
Total Function 2540	Opertion/Maint Of Plant		510,632	410,853	790,801	1.57	665,057	1.57	0	0
Function 5200	Transfers Of Funds									
700	Transfers		625,260	622,585	624,200	0.00	624,943	0.00	0	0
Total Function 5200	Transfers Of Funds		625,260	622,585	624,200	0.00	624,943	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		426,640	391,210	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		426,640	391,210	0	0.00	0	0.00	0	0
Total Fund 296	Facility Maintenance Fund		1,562,532	1,424,648	1,415,001	1.57	1,290,000	1.57	0	0

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

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	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 624,200	\$ 624,943	\$ 743
Other (Beginning Fund Bal)	\$ 1,800	\$ 800	\$ (1,000)
Total Revenue	\$ 626,000	\$ 625,743	\$ (257)
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ 626,000	\$ 625,743	\$ (257)
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 626,000	\$ 625,743	\$ (257)

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund 301 FF&C SERIES 2020									
5200	Interfund Transfers	625,260	622,585	624,200	0.00	624,943	0.00	0	0
5400	Beginning Fund Balance	1,227	1,716	1,800	0.00	800	0.00	0	0
5000	Other Sources	626,487	624,301	626,000	0.00	625,743	0.00	0	0
Total Fund 301	FF&C SERIES 2020	626,487	624,301	626,000	0.00	625,743	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 301 FF&C SERIES 2020										
Function 5110	Long Term Debt Service									
600	Other Objects		624,771	623,678	626,000	0.00	625,743	0.00	0	0
Total Function 5110 Long Term Debt Service			624,771	623,678	626,000	0.00	625,743	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		1,716	623	0	0.00	0	0.00	0	0
Total Function 7000 Unappropriated Ending Bal			1,716	623	0	0.00	0	0.00	0	0
Total Fund 301 FF&C SERIES 2020			626,487	624,301	626,000	0.00	625,743	0.00	0	0

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

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.

PERS Bond/Debt Service Fund	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 751,500	\$ 390,500	\$ (361,000)
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ -		\$ -
Federal Revenue	\$ -		\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 188,191	\$ 447,000	\$ 258,809
Total Revenue	\$ 939,691	\$ 837,500	\$ (102,191)
EXPENDITURES			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ 649,916	\$ 682,824	\$ 32,908
Contingency	\$ -		\$ -
Ending Fund Balance	\$ 289,775	\$ 154,676	\$ (135,099)
Total Expenditures	\$ 939,691	\$ 837,500	\$ (102,191)

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	Description	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 302	PERS Bond								
1510	Interest On Investments	3,639	3,410	1,500	0.00	1,500	0.00	0	0
1970	Svcs Other Funds	631,950	788,531	750,000	0.00	389,000	0.00	0	0
1000	Revenue from Local Sources	635,589	791,941	751,500	0.00	390,500	0.00	0	0
5400	Beginning Fund Balance	130,039	171,217	188,191	0.00	447,000	0.00	0	0
5000	Other Sources	130,039	171,217	188,191	0.00	447,000	0.00	0	0
Total Fund 302	PERS Bond	765,628	963,158	939,691	0.00	837,500	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 302 PERS Bond										
Function 5110	Long Term Debt Service									
600	Other Objects		594,411	623,884	649,916	0.00	682,824	0.00	0	0
Total Function 5110 Long Term Debt Service			594,411	623,884	649,916	0.00	682,824	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		171,217	339,274	289,775	0.00	154,676	0.00	0	0
Total Function 7000 Unappropriated Ending Bal			171,217	339,274	289,775	0.00	154,676	0.00	0	0
Total Fund 302 PERS Bond			765,628	963,158	939,691	0.00	837,500	0.00	0	0

CAPITAL PROJECTS

FUND – 401

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

Capital Projects	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
EXPENDITURES			
			FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	Account	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 401	Capitol Projects								
	5400 Beginning Fund Balance	73,145	0	0	0.00	0	0.00	0	0
	5000 Other Sources	73,145	0	0	0.00	0	0.00	0	0
Total Fund 401	Capitol Projects	73,145	0	0	0.00	0	0.00	0	0

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
<hr/>									
Fund 401	Capitol Projects								
<hr/>									
Function 5200	Transfers Of Funds								
700	Transfers	73,145	0	0	0.00	0	0.00	0	0
<hr/>									
Total Function 5200	Transfers Of Funds	73,145	0	0	0.00	0	0.00	0	0
<hr/>									
Total Fund 401	Capitol Projects	73,145	0	0	0.00	0	0.00	0	0

**ENTERPRISE FUND
PRINT SHOP
FUND – 500**

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	2025-2026 Adopted Budget		2026-2027 Proposed Budget		Increase/ (Decrease)	
REVENUE						
Local Revenue	\$	259,111	\$	266,450	\$	7,339
Intermediate Revenue	\$	-			\$	-
State Revenue	\$	-			\$	-
Federal Revenue	\$	-			\$	-
Transfers In	\$	-	\$	-	\$	-
Other (Beginning Fund Bal)	\$	125,000	\$	65,000	\$	(60,000)
Total Revenue	\$	384,111	\$	331,450	\$	(52,661)
EXPENDITURES						
Instruction	\$	-	\$	-	\$	-
Support Services	\$	384,111	2.00	\$ 331,450	2.00	\$ (52,661)
Enterprise and Community Services	\$	-		\$ -		\$ -
Facilities Acquisition & Construction	\$	-		\$ -		\$ -
Other Uses	\$	-		\$ -		\$ -
Contingency	\$	-		\$ -		\$ -
Ending Fund Balance	\$	-		\$ -		\$ -
Total Expenditures	\$	384,111	2.00	\$ 331,450	2.00	\$ (52,661)

FTE

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	500	Print Shop	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
1910	Rentals		59,160	0	28,000	0.00	28,000	0.00	0	0
1941	Svc Oth Dist Within State		272,018	272,898	231,111	0.00	238,450	0.00	0	0
1000	Revenue from Local Sources		331,178	272,898	259,111	0.00	266,450	0.00	0	0
5400	Beginning Fund Balance		160,490	179,303	125,000	0.00	65,000	0.00	0	0
5000	Other Sources		160,490	179,303	125,000	0.00	65,000	0.00	0	0
Total Fund	500	Print Shop	491,668	452,201	384,111	0.00	331,450	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 500 Print Shop										
Function	2574	Print, Publ & Dup Service								
100		Salaries	109,155	121,757	127,649	2.00	132,535	2.00	0	0
200		Salary Benefits	62,696	71,578	81,447	0.00	78,074	0.00	0	0
300		Purchase Services	59,009	59,958	74,326	0.00	32,742	0.00	0	0
400		Supplies	81,172	73,625	100,338	0.00	87,750	0.00	0	0
500		Equipment	0	7,940	0	0.00	0	0.00	0	0
600		Other Objects	334	617	350	0.00	350	0.00	0	0
Total Function 2574 Print, Publ & Dup Service			312,366	335,475	384,110	2.00	331,451	2.00	0	0
Function	7000	Unappropriated Ending Bal								
800		Other Uses	179,303	116,726	0	0.00	0	0.00	0	0
Total Function 7000 Unappropriated Ending Bal			179,303	116,726	0	0.00	0	0.00	0	0
Total Fund 500 Print Shop			491,669	452,201	384,110	2.00	331,451	2.00	0	0

**INTERNAL SERVICE FUND
UNEMPLOYMENT
FUND – 610**

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 2026-2027 budget in anticipation of the new laws surrounding classified staff during break periods.

Unemployment Fund	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 85,000	\$ 70,000	\$ (15,000)
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ -		\$ -
Federal Revenue	\$ -		\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 320,000	\$ 330,000	\$ 10,000
Total Revenue	\$ 405,000	\$ 400,000	\$ (5,000)
EXPENDITURES			
		FTE	FTE
Instruction			\$ -
Support Services	\$ 405,000	\$ 400,000	\$ (5,000)
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 405,000	\$ 400,000	\$ (5,000)

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund 610 Unemployment Fund		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
1970	Svcs Other Funds	19,434	56,878	85,000	0.00	70,000	0.00	0	0
1000	Revenue from Local Sources	19,434	56,878	85,000	0.00	70,000	0.00	0	0
5400	Beginning Fund Balance	323,033	301,291	320,000	0.00	330,000	0.00	0	0
5000	Other Sources	323,033	301,291	320,000	0.00	330,000	0.00	0	0
Total Fund 610	Unemployment Fund	342,467	358,169	405,000	0.00	400,000	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 610 Unemployment Fund										
Function 2520	Fiscal Services									
300	Purchase Services		500	500	1,000	0.00	1,000	0.00	0	0
Total Function 2520 Fiscal Services			500	500	1,000	0.00	1,000	0.00	0	0
Function 2529	Other Fiscal Services									
200	Salary Benefits		40,676	20,928	404,000	0.00	399,000	0.00	0	0
Total Function 2529 Other Fiscal Services			40,676	20,928	404,000	0.00	399,000	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		301,291	336,742	0	0.00	0	0.00	0	0
Total Function 7000 Unappropriated Ending Bal			301,291	336,742	0	0.00	0	0.00	0	0
Total Fund 610 Unemployment Fund			342,467	358,170	405,000	0.00	400,000	0.00	0	0

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

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 2026-27 Budget.

Early Retirement Fund	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 242,036	\$ 225,529	\$ (16,507)
Total Revenue	\$ 242,036	\$ 225,529	\$ (16,507)
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 100,000	\$ 50,529	\$ (49,471)
Enterprise and Community Services	\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ -	\$ 75,000	\$ 75,000
Contingency	\$ 142,036	\$ 100,000	\$ (42,036)
Ending Fund Balance	\$ -		\$ -
Total Expenditures	\$ 242,036	\$ 225,529	\$ (16,507)

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	Description	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 620	Early Retirement Fund								
5400	Beginning Fund Balance	315,754	277,811	242,036	0.00	225,529	0.00	0	0
5000	Other Sources	315,754	277,811	242,036	0.00	225,529	0.00	0	0
Total Fund 620	Early Retirement Fund	315,754	277,811	242,036	0.00	225,529	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 620	Early Retirement Fund									
Function 2700	Supplemental Retirement									
200	Salary Benefits		37,943	33,704	100,000	0.00	50,529	0.00	0	0
Total Function 2700	Supplemental Retirement		37,943	33,704	100,000	0.00	50,529	0.00	0	0
Function 5200	Transfers Of Funds									
200	Salary Benefits		0	0	0	0.00	75,000	0.00	0	0
Total Function 5200	Transfers Of Funds		0	0	0	0.00	75,000	0.00	0	0
Function 6000	Contingencies									
800	Other Uses		0	0	142,036	0.00	100,000	0.00	0	0
Total Function 6000	Contingencies		0	0	142,036	0.00	100,000	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		277,811	244,106	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		277,811	244,106	0	0.00	0	0.00	0	0
Total Fund 620	Early Retirement Fund		315,754	277,810	242,036	0.00	225,529	0.00	0	0

**INTERNAL SERVICE FUND
COMPUTER REPLACEMENT
FUND – 630**

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	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 125,000	\$ 110,000	\$ (15,000)
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ -		\$ -
Federal Revenue	\$ -		\$ -
Transfers In	\$ 84,658	\$ 35,565	\$ (49,093)
Other (Beginning Fund Bal)	\$ 32,000	\$ 292,000	\$ 260,000
Total Revenue	\$ 241,658	\$ 437,565	\$ 195,907
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 241,658	\$ 437,565	\$ 195,907
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 241,658	\$ 437,565	\$ 195,907

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	Description	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 630	Computer Replacement Fund								
1970	Svcs Other Funds	128,538	124,266	125,000	0.00	110,000	0.00	0	0
1000	Revenue from Local Sources	128,538	124,266	125,000	0.00	110,000	0.00	0	0
5200	Interfund Transfers	0	105,575	84,658	0.00	35,565	0.00	0	0
5400	Beginning Fund Balance	114,103	242,640	32,000	0.00	292,000	0.00	0	0
5000	Other Sources	114,103	348,215	116,658	0.00	327,565	0.00	0	0
Total Fund 630	Computer Replacement Fund	242,641	472,481	241,658	0.00	437,565	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 630 Computer Replacement Fund										
Function 2570	Internal Services									
400	Supplies		0	315,069	241,658	0.00	437,565	0.00	0	0
Total Function 2570 Internal Services			0	315,069	241,658	0.00	437,565	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		242,640	157,413	0	0.00	0	0.00	0	0
Total Function 7000 Unappropriated Ending Bal			242,640	157,413	0	0.00	0	0.00	0	0
Total Fund 630 Computer Replacement Fund			242,640	472,482	241,658	0.00	437,565	0.00	0	0

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

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	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ 50,000	\$ 50,000
Other (Beginning Fund Bal)	\$ 33,565	\$ 83,565	\$ 50,000
Total Revenue	\$ 33,565	\$ 133,565	\$ 100,000
EXPENDITURES			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 33,565	\$ 133,565	\$ 100,000
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 33,565	\$ 133,565	\$ 100,000

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund 631 Telephone Maintenance Fund		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
5200	Interfund Transfers	80,000	50,000	0	0.00	50,000	0.00	0	0
5400	Beginning Fund Balance	0	114,658	33,565	0.00	83,565	0.00	0	0
5000	Other Sources	80,000	164,658	33,565	0.00	133,565	0.00	0	0
Total Fund 631	Telephone Maintenance Fund	80,000	164,658	33,565	0.00	133,565	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 631 Telephone Maintenance Fund										
Function 2660	Technology Services									
300	Purchase Services		0	131,093	33,565	0.00	133,565	0.00	0	0
Total Function 2660 Technology Services			0	131,093	33,565	0.00	133,565	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		80,000	33,565	0	0.00	0	0.00	0	0
Total Function 7000 Unappropriated Ending Bal			80,000	33,565	0	0.00	0	0.00	0	0
Total Fund 631 Telephone Maintenance Fund			80,000	164,658	33,565	0.00	133,565	0.00	0	0

**INTERNAL SERVICE FUND
VEHICLE REPLACEMENT
FUND – 632**

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	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 5,000	\$ 5,000	\$ -
Other (Beginning Fund Bal)	\$ 49,470	\$ -	\$ (49,470)
Total Revenue	\$ 54,470	\$ 5,000	\$ (49,470)
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 54,470	\$ 5,000	\$ (49,470)
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 50,000	\$ 5,000	\$ (49,470)

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund 632 Vehicle Replacement Fund		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
5200	Interfund Transfers	50,000	5,000	5,000	0.00	5,000	0.00	0	0
5400	Beginning Fund Balance	0	50,000	49,470	0.00	0	0.00	0	0
5000	Other Sources	50,000	55,000	54,470	0.00	5,000	0.00	0	0
Total Fund 632	Vehicle Replacement Fund	50,000	55,000	54,470	0.00	5,000	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 632 Vehicle Replacement Fund										
Function 2570	Internal Services									
500	Equipment		0	5,530	54,470	0.00	5,000	0.00	0	0
Total Function 2570 Internal Services			0	5,530	54,470	0.00	5,000	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		50,000	49,470	0	0.00	0	0.00	0	0
Total Function 7000 Unappropriated Ending Bal			50,000	49,470	0	0.00	0	0.00	0	0
Total Fund 632 Vehicle Replacement Fund			50,000	55,000	54,470	0.00	5,000	0.00	0	0

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

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	2025-2026 Adopted Budget	2026-2027 Proposed Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 30,000	\$ 30,000	\$ -
Other (Beginning Fund Bal)	\$ 594,080	\$ 594,080	\$ -
Total Revenue	\$ 624,080	\$ 624,080	\$ -
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ 574,080	\$ 574,080	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ 50,000	\$ 50,000	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 624,080	\$ 624,080	\$ -

2023-24 Actuals 2024-25 Actuals 2025-26 Adopted 2025-26 FTE 2026-27 Proposed 2026-27 FTE 2026-27 Approved 2026-27 Adopted

Fund	Description	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 640	Facility Reserve Fund								
5200	Interfund Transfers	53,145	0	30,000	0.00	30,000	0.00	0	0
5400	Beginning Fund Balance	540,936	594,081	594,080	0.00	594,080	0.00	0	0
5000	Other Sources	594,081	594,081	624,080	0.00	624,080	0.00	0	0
Total Fund 640	Facility Reserve Fund	594,081	594,081	624,080	0.00	624,080	0.00	0	0

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 FTE	2026-27 Approved	2026-27 Adopted
Fund 640	Facility Reserve Fund									
Function 4150	Building Acq/Const/Improv									
300	Purchase Services		0	0	274,080	0.00	274,080	0.00	0	0
500	Equipment		0	0	300,000	0.00	300,000	0.00	0	0
Total Function 4150	Building Acq/Const/Improv		0	0	574,080	0.00	574,080	0.00	0	0
Function 6000	Contingencies									
800	Other Uses		0	0	50,000	0.00	50,000	0.00	0	0
Total Function 6000	Contingencies		0	0	50,000	0.00	50,000	0.00	0	0
Function 7000	Unappropriated Ending Bal									
800	Other Uses		594,081	594,081	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		594,081	594,081	0	0.00	0	0.00	0	0
Total Fund 640	Facility Reserve Fund		594,081	594,081	624,080	0.00	624,080	0.00	0	0

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.

APPENDICES – ADOPTED BUDGET ONLY

Required Publications

These will include the 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. It will also include Affidavits of Publication and the copy of the publication. These will be inserted once the budget has been approved.

Budget Resolution

This will include the Resolution to Adopt the 2024-25 Budget, the Resolution to Impose and Categorize Taxes, and the Resolution to Making the 2024-25 Appropriations. These will be inserted once the budget has been approved.