

B. SPECIAL REVENUE FUND 200: Projected revenue and expenses (Pages 90-130) – Restricted Grants

MAJOR GRANTS

1. **Title I-A** – Estimated amount \$750,000. FTE 9.67 of the following positions:
 - Partial District Curriculum & Title Director
 - Elementary Reading & Math Intervention – Teachers and IA’s
 - ELL (English Language Learners)
 - DAHS – Math Teacher and Instructional Assistant
 - Mental Health and Behavior Support from Douglas ESD, Juniper Tree, and Roseburg Therapy.

3. **SIA Grants – Student Investment Accounts** - Estimated amount \$1,350,000. FTE 15.85 of the following positions:
 - SP ED Director Stipends
 - PreSchool Classrooms
 - Counselors
 - Dean of Student
 - PE Teachers

4. **High School Success Grant** – Estimated amount of \$350,000 – 3 FTE of the following positions and programs:
 - Culinary Arts Program
 - School to Work Coordinator at DHS
 - 9th Grade on Track – Center for High School Success
 - Secondary Student Success Coaches

5. **COPS Grant** – Estimated amount of \$250,000 – District wide safety projects:
 - Crisis Management System
 - Perimeter fencing for BES, MES, & LES
 - Emergency Classroom Kits
 - Radios and Radio Booster
 - Cameras
 - Controlled access doors for LES, BES, MES, and WMS
 - Emergency Training

6. **Early Literacy Grant** – Estimated amount of \$150,000 – 1 FTE of the following programs:
 - Early Literacy Coach
 - Trainings and Supplies

C. FOOD SERVICE FUND – 250: Projected revenue and expenses. (Pages 131-137)

1. Provide breakfast and lunch for students and staff under the guidelines of the National School Lunch Program.
2. In 2015/2016 the District entered into a contract with Sodexo to operate and manage the food service program and the contract ends 06/30/2025. The district will be self-operating as of 07/01/2025.
3. 2019/2020 the District qualified to the Community Eligibility Program (CEP) where all students eat free.

D. ASSOCIATED STUDENT BODY FUNDS – 299: (Pages 138-142)

1. These are student-driven accounts with staff advisors.

E. DEBT SERVICE FUND 300: Projected revenue and expenses. (Pages 143-146)

1. **PERS BONDS DEBT** - Bonds were issued as part of the Oregon School Board Association Limited Tax Pension Bond Pool pursuant to ORS 238.692 to 238.698 to finance the districts unfunded actuarial retirement liability (UAL) as computed through December 31, 2000. The original amount of the 2002 issue was \$12,001,862.17. Interest is included and shall be paid at a variable rate ranging from 2.06% to 6.10% with a final payment due on June 30, 2028. On April 21, 2003 our District participated in a second Limited Tax Pension Bond Pool to finance the districts additional unfunded actuarial retirement liability as computed through December 31, 2001. The original issue amount for the 2003 issue was \$15,107,904.03. Interest is included and shall be paid at a variable rate ranging from 1.50% to 6.27% with a final payment due on June 30, 2028. The estimated UAL payment will be approximately \$1,731,434.00 for 2025-2026.
2. **QSCB BOND DEBT:** In October 2010, the District issued bonds as part of the Oregon School Boards Association, Flex Fund Program (QSCB – Qualified School Construction Bond). These bonds were issued under Oregon Revised Statutes 273.390 and 287A. The District received \$750,000 to be used for energy conservation and building upgrades. The District elected to have 6431(f) apply and utilize the direct payment option of which the Federal Government will make direct payments to subsidize the District for interest payments. Average coupon rate is 5.05% and subsidized interest credit is 4.8% resulting in a .25% interest rate for the District. Final payment is due on June 30, 2027. As a result of the sequestration process required by the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, the credit payment amount is reduced by an amount equal to 8.7% of the subsidy payment beginning with the 2012/2013 fiscal year.
3. **GENERAL OBLIGATION BOND DEBT:** On May 21, 2019, registered voters passed a General Obligation Bond Levy to provide \$16 million dollars toward replacing two buildings and renovating two others at Douglas High School. The estimated bond payment will be approximately \$1,137,500.00 for 2025-2026 with final payment due June 15, 2039.

F. CAPITAL PROJECTS FUND 400: (Pages 159-169)

1. In 2013/14 the board approved the \$44,400 rental income from First Student to be placed in this fund.
2. The District further acknowledges a need to maintain and improve buildings and grounds. The district has been committed to transferring funds for major building and ground improvements over the last several years.
 - a. On January 16, 2020 the board committed to an additional \$525,000 towards the DHS Bond project to increase the gym size and seating of the new gym being built.
 - b. On April 21, 2022, the board committed \$750,000 toward the new band/music buildings at MES and WMS, the new library building at MES and District Office/Board room on MES grounds.
3. The COPS grant requires an estimated amount of \$142,000 for a 25% match of costs.
4. Estimated available balance for 2025-2026 is \$500,000.