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FORM OR-ED-SBH

Notice of Supplemental Budget Hearing

Oregon Department of Revenue

• For supplemental budgets proposing a change in any fund's expenditures by more than 10 percent.

A public hearing on a proposed supplemental budget for High Desert Education Service District (District name), for the current fiscal year, will be held at 2804 SW Sixth St., Redmond, OR. 97756. (Location)

The hearing will take place on October 20th, 2026 (Date) at 5:30 ☐ a.m. ☒ p.m. (Time)

The purpose of the hearing is to discuss the supplemental budget with interested persons.

A copy of the supplemental budget document may be inspected or obtained on or after October 12th, 2026 (Date) ☒ a.m. ☐ a.m.

at 2804 SW Sixth St., Redmond, OR. 97756 (Location), between the hours of 8:00 p.m. and 4:00 ☒ p.m.

SUMMARY OF PROPOSED BUDGET CHANGES

AMOUNTS SHOWN ARE REVISED TOTALS IN THOSE FUNDS BEING MODIFIED

FUND: **Internal Service Fund**

Resource	Amount	Expenditure–indicate Org. unit / Prog. & Activity, and Object class.	Amount
1. Contributions & Donations	$ 650,000	1. Support Services	$ 116,753
2. Services Provided Other Funds	-$ 34,603	2. Facilities Acquisition & Constr.	$ 650,000
3. Interfund Transfers	-$8,145	3.	
4. Beginning Fund Balance	$159,501		
Revised Total Fund Resources	**$766,753**	**Revised Total Fund Requirements**	**$766,753**

Explanation of change(s):

Through the supplemental budget process, the Internal Service Fund will receive an additional $650,000 in appropriations for Contributions and Donations, along with a $159,502 increase in beginning fund balance (BFB). These additional resources will fund increased support service costs and establish a new functional appropriation category, 4000 Facilities Acquisition & Construction, for the Madras playground capital construction project, which was not included in the adopted budget. The total change to the Internal Service Fund is $766,753, representing a 35.92% increase. This supplemental budget requires the Board to hold a public hearing to receive any public comment.

FUND: **Special Revenue Fund**

Resource	Amount	Expenditure–indicate Org. unit / Prog. & Activity, and Object class.	Amount
1. Tuition	$43,345	1. Instruction	$622,305
2. Contributions/Donations	-$181,701	2. Support Services	$281,681
3. Services Prov. to Other LEAS	$80,207	3. Transfer of Funds	$1,115
4. Miscellaneous	$48,461	4. Apportionment of Funds	$65,879
5. Restricted Grants – State	$644,538	5. Contingency	$9,623
6. Federal Grants	$265,983		
7. Interfund Transfers	$39,965		
8. Beginning Fund Balance	$39,805		
Revised Total Fund Resources	**$980,603**	**Revised Total Fund Requirements**	**$980,603**

Explanation of change(s):

Revenue:
An increase of $980,603 is projected, primarily driven by increased revenue from state and federal grants, as well as services provided to other local education agencies (LEAs). Contributions and donations are projected to decrease by more than 16%, primarily due to $310,000 in funding from a private grant that we did not receive.

Expenditures:
The proposed increase is necessary to address projected increases in Instruction, Support Services, and Transfers and Transits (apportionment of funds) Additionally, the budget includes a minimal increase in transfer of funds.

FUND: **General Fund**

Resource	Amount	Expenditure–indicate Org. unit / Prog. & Activity, and Object class.	Amount
1. Fees Charged to Grants	$16,669	1. Instruction	$227,335
2. State School Fund	$90,416	2. Support Services	$726,207
3. Beginning Fund Balance	$1,711,932	3. Transfer of Funds	$30,704
		4. Apportionment of Funds	$831,417
		5. Unappropriated Fund Balance	$3,354
Revised Total Fund Resources	**$1,819,017**	**Revised Total Fund Requirements**	**$1,819,017**

Explanation of change(s):

Revenue:
An increase of $1,711,932 in the beginning fund balance, reflecting the carryover of ending fund balances from the Local Service Plan (LSP) for our component districts and the General Fund, as well as a $90,416 increase in the SSF estimate. Additionally, there is a minimal increase in fees charged to grants.

Expenditures:
Increases are proposed in the areas of Instruction, Support Services, and Transfers of Funds and Transits (apportionment of funds). These adjustments are necessary to balance the budget and account for projected expense increases of 7.07%.