



The Douglas ESD mission is to promote educational excellence by providing services to Douglas County schools, which are best accomplished cooperatively.

2017-18 Adopted Budget



Roseburg, Oregon



DOUGLAS EDUCATION SERVICE DISTRICT

2017-18 BUDGET

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2017-18 BUDGET CALENDAR

- April 27, 2017** **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.
- May 4, 2017** **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, and must run at least 10 days.
- May 25, 2017**
7pm 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 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.
- June 9, 2017** **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 15, 2017**
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, 2017 to June 30, 2018, will be held at 1871 NE Stephens St., Roseburg, OR. The meeting will take place on the 25th day of May, 2017 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 25, 2017 at the administrative offices, 1871 NE Stephens, Roseburg, OR, between 7:30 a.m. and 4:30 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Any person may ask questions about and comment on the budget document.

NOTICE OF BUDGET HEARING

A meeting of the Board of Directors will be held on June 15th, 2017, at 6:30 p.m. at 1871 NE Stephens St., Roseburg, OR. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 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, 1871 NE Stephens St., Roseburg, OR between the hours of 8:00 a.m. and 4:30 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.

BUDGET COMMITTEE

Board of Directors

Bernis Wagner - At Large	term expires June 30, 2017
Ferne Healy - Zone 1.....	term expires June 30, 2018
Gary Kinnett - Zone 4.....	term expires June 30, 2017
Anita Cox - Zone 5	term expires June 30, 2017
Harry McDermott - Zone 2.....	term expires June 30, 2018
Chris Rusch, Vice-Chair - At Large.....	term expires June 30, 2018
Hank Perry, Chair - Zone 3	term expires June 30, 2018

Appointed Committee Members

Jerry O'Sullivan - Zone 4	term expires June 30, 2019
Vacancy - Zone 5	term expires June 30, 2016
Vacancy - Zone 3	term expires June 30, 2018
Stan Spencer - Zone 4.....	term expires June 30, 2018
Vacancy - Zone 5	term expires June 30, 2017
Sam Lee - Zone 3	term expires June 30, 2017
Howard Johnson- Zone 2.....	term expires June 30, 2019
Charles Lee - Zone 1	term expires June 30, 2016

**Michael Lasher, Superintendent
Budget Officer**

Meeting Place: All budget meetings will be held at the Douglas Education Service District office, 1871 NE Stephens Street, Roseburg, Oregon 97470.

Budget Message Fiscal Year 2017-18

It is my pleasure to present to you the budget for the 2017-18 fiscal year.

Douglas Education Service District exists to provide cooperative and regional services for the benefit of all the children in Douglas County. Whether a child lives in Roseburg, Oakland, or Riddle, the ESD is responsible for assisting children in their educational development and we take these responsibilities seriously when partnering with our component school districts.

As you know, the ESD general fund budget is driven by the local service plan process. The general fund budget represents about 20% of the overall expenditures that of the ESD. The ESD is currently expecting to receive an increase in State School Funds for next year; however, just like most schools, the increases in PERS liability and other costs that will hit next year will eat almost all of that increase. I am pleased that we have been able to maintain the many services that the districts in Douglas County rely on within this budget.

Discussion of the local service plan for FY 2018-19 begins in August with a half-day meeting of the Superintendent's Council to discuss a new local service plan process and priorities for ESD services. For a small, rural ESD to be relevant, we must excel at providing a broad array of services that districts will find useful and important. All of our services provide value to districts, but sometimes to varying degrees. What one district can't live without is sometimes of little value to another district. Our philosophy is that it is better to offer 15 "services" that multiple districts can support rather than only five "services" that all 13 districts must agree upon. This philosophy allows us to build the capacity to give our districts the same type of services that much larger metropolitan districts enjoy. Children in Douglas County deserve the same educational opportunities as those in Salem or Portland, and our districts are no less deserving of educational services.

The administration at Roseburg has informed us that they will be evaluating opting out of the education service district next fiscal year. Should Roseburg School District ultimately decide to opt out, it will have a negative effect on all districts as the capacity of the ESD to provide services will be diminished in 2018-19. How to mitigate those negative effects will be the topic of conversation in many meetings throughout the fall and winter of 2017.

I want to thank the budget committee and the board for their service. It has been my pleasure to lead this fine organization in working hard to lighten the burden on our districts by being the kind of partner and service provider they can count on. We here at Douglas ESD appreciate your commitment to this process and, more importantly, to the children of Douglas County.

Michael Lasher

BUDGET DOCUMENT USER'S GUIDE

This budget document contains the complete fiscal year 2017-18 Adopted Budget for Douglas Education Service District (ESD). Included are the budgets for the ESD's General Fund, Special Revenue 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 and the Executive Summary, which is a profile of the ESD, 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 **Financial Section** contains detailed ESD budgeted resources and expenditures by fund and account code.

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

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INTRODUCTION

EXECUTIVE SUMMARY

The Douglas Education Service District administration is pleased to present the 2017-18 Douglas ESD Adopted 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 2017-18 Adopted 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 funded through multiple funding sources. Our general fund funding 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 comes from the State of Oregon in state school fund support. In 2017-18 the Douglas ESD local funding (property taxes and state timber receipts) amount per ADMw is projected to be \$254.71, state funding is projected to be \$92.01 per ADMw, for a total of \$346.72. Therefore, local funding provides 73% 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 2017-18 is as follows:

	ADMr	ADMw
Camas Valley	190	335
Days Creek	185	332
Elkton	250	403
Glendale	285	435
Glide	701	921
North Douglas	300	453
Oakland	536	706
Riddle	370	528
Roseburg	5,902	6,922
South Umpqua	1,450	1,747
Sutherlin	1,300	1,544
Winston-Dillard	1,397	1,671
Yoncalla	255	427
Total	13,121	16,424

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 the 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. Speech Therapy Services
- b. Classroom Instruction for students with Complex Needs
- c. Developmental Evaluation for children Birth to 5
- d. At-Risk Student services such as Behavior Consultants, Mental Health Therapy, psycho-educational evaluations and school attendance
- e. Nursing Services to support district efforts to effectively manage students' medical issues
- f. Behavioral Support and Coaching Services to schools with challenging individual students

School Improvement 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. Instructional Services providing leadership, direction, support and coordination of delivery of services assisting districts with compliance issues for NCLB, Division 22 standards, and Continuous Improvement Planning.
- b. Professional Development Coordination to support educators in effective strategies and practice in curriculum, instruction, and assessment.
- c. Instructional technology support to provide assistance to districts and teachers in effectively using technology in the classroom to enhance and promote learning.
- d. Secondary Transitions Support to students from high school to their next steps (work, further education, military, etc.) Staff provides technical assistance to students with significant developmental disabilities to transition to employment or post-secondary services.
- e. Registration of Home Schooled children.

Technology Support for component school districts:

- a. Technology infrastructure services
- b. Data and instructional technology services along with distance learning
- c. Network conferencing
- d. Digital Curriculum and Materials Support

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

- a. County wide Licensed Substitute Service
- b. Digital Imaging
- a. Contracted Services such as Superintendent Services, Special Education/Program Oversight, Technology, Business Services, and Human Resources
- b. Boundary Board
- c. Courier service to each school
- d. Print Shop offering full service color printing, offset press images, bindery, tabbing, graphic arts and wide-format printing.
- e. Communication Services providing support to districts to recognize district achievements, development communications plans, and help districts be more effective in bringing the gap between school, parents, and community.
- f. Grant and research writing assistance to help districts compete for Strategic Initiatives offered from the Oregon Education Investment Board.

Major State Grants and Contracts:

Regional Early Intervention/Early Childhood Special Education (EI/ECSE) for Southern Oregon. This program provides services for families with children age Birth to Five who have developmental 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. Provides Grant Oversight to the EI/ECSE programs in Douglas, Jackson, Josephine, Klamath, and Lake Counties.
- 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 the ODE and component school districts to see that children and families can access exemplary, state-of-the-art evaluation, classroom and home based services.

Oregon Technology Access Program (OTAP) provides statewide training, information, technical assistance, and resources regarding the uses of technology for children with disabilities. OTAP services are available to anyone concerned with the needs of Oregon's children with disabilities from Birth to 21.

Regional Services for Students with Orthopedic Impairments Provides services to professionals and families concerned with the needs of young children and students with orthopedic impairments from Birth to 21 years of age. The program provides information, training, resources and referrals to school districts and educational programs throughout Oregon.

Long Term Care and Treatment is a Therapeutic Learning Classroom which partners with Douglas County Mental Health and local school districts to provide sheltered treatment services for children with diagnosed mental health conditions.

Juvenile Detention Education Program-Douglas County assists the local school districts obligation to provide educational services to school age youth, who are in county correctional facilities, according to Federal and State laws and regulations.

Carl Perkins Grant-Douglas County is a local consortium providing career technical education for office systems, agriculture, manufacturing, and technology for students in our component districts. It is a collaborative effort between business, industry, Umpqua Community College, and high schools in Douglas County.

South-Central Oregon Early Learning Hub coordinates and facilitates 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.

Transition Network Facilitator serves to develop transition partnerships in Douglas and other local counties to improve the post educational outcomes for students with disabilities. Staff will help to develop the partnerships and resources to enable the students' educational team to advance an integrated, community employment or a post-secondary education plan

A copy of the Douglas Education Service District 2017-18 Local Service Plan has been included with your Budget for your review.

BUDGET DEVELOPMENT PROCESS

The Douglas Education Service District has employed 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. This process has been highly successful and 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 members 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 fiscal 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 Proposed as a 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 for the ensuing year, and itemize and categorize 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.

BUDGET INFORMATION

The 2017-18 Adopted Budget for the Douglas ESD totaling \$42,277,501 is a prudent 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 \$2.6 million and ending fund balances of approximately \$1.8 million.

2017-18 Adopted Budget Funds Summary

	General Fund		Special Revenue Funds		Debt Service Funds		Enterprise Funds		Internal Service Funds		Adopted Budget 2017-18		Adopted Budget 2016-17	
RESOURCES														
Local Revenue	\$ 4,910,918		\$ 5,140,475		\$ 438,976		\$ 528,717		\$ 211,000		\$ 11,230,086		\$ 11,242,203	
Intermediate Revenue	-		355,570		-		-		-		355,570		439,423	
State Revenue	1,529,406		14,123,741		-		-		-		15,653,147		14,517,546	
Federal Revenue	-		590,186		-		-		-		590,186		1,225,309	
Transfers In	130,000		7,440,624		-		-		30,000		7,600,624		7,259,067	
Other (Beginning Fund Bal)	1,250,000		2,643,215		1,499,789		96,884		1,358,000		6,847,888		6,769,255	
Total Revenue	\$7,820,324		\$30,293,811		\$1,938,765		\$ 625,601		\$1,599,000		\$42,277,501		\$41,452,803	
EXPENDITURES														
	FTE		FTE		FTE		FTE		FTE		FTE		FTE	
Instruction	562,269	6.4	8,041,319	81.9	-	-	-	-	-	8,603,588	88.3	\$ 7,886,259	89.0	
Support Services	5,154,344	44.2	6,717,241	41.6	-	575,146	4.9	361,400	-	12,808,131	90.6	13,019,853	96.8	
Enterprise and Community Services	-	-	3,088,887	7.9	-	-	-	-	-	3,088,887	7.9	3,031,185	7.6	
Facilities Acquisition & Construction	-	-	-	-	-	-	-	435,000	-	435,000	-	435,000	-	
Other Uses	1,214,710	-	11,175,734	-	444,411	-	-	-	-	12,834,855	-	12,544,722	-	
Contingency	489,001	-	1,270,630	-	-	50,455	-	802,600	-	2,612,686	-	2,709,703	-	
Ending Fund Balance	400,000	-	-	-	1,494,354	-	-	-	-	1,894,354	-	1,826,080	-	
Total Expenditures	\$7,820,324	50.6	\$30,293,811	131.3	\$1,938,765	\$ 625,601	4.9	\$1,599,000		42,277,501	186.8	41,452,803	193.3	

FUNDS SUMMARY

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. Adopted revenues and other financing sources of \$7,820,324 for 2017-18 represents a \$76,106 decrease in funding due to decreases in State School Fund dollars, Transfers from other funds and Beginning Fund Balance

For fiscal year 2017-18, the Adopted budget for the General Fund of the Douglas Education Service District is \$7,820,324. Approximately 63% of the revenue to support this fund is generated from the counties through property taxes. An estimated 20% of the revenue generated is from the State School Fund.

General Fund expenditures total \$7,820,324 for 2017-18. The decrease in Support Services represents reallocation of staff to District and Grant contracts in Special Revenue Funds. The decrease in Other Uses represents a decrease in transfers to other funds.

General Fund	2016-17 Adopted Budget	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change			
REVENUE							
Local Revenue	\$ 4,776,700	\$ 4,910,918	\$ 134,218	2.81%			
Intermediate Revenue	\$ 269,820	\$ -	\$ (269,820)	-100.00%			
State Revenue	\$ 1,481,098	\$ 1,529,406	\$ 48,308	3.26%			
Federal Revenue			\$ -	0.00%			
Transfers In	\$ 130,000	\$ 130,000	\$ -	0.00%			
Other (Beginning Fund Bal)	\$ 1,238,812	\$ 1,250,000	\$ 11,188	0.90%			
Total Revenue	\$ 7,896,430	\$ 7,820,324	\$ (76,106)	-0.96%			
EXPENDITURES							
		FTE	FTE	FTE			
Instruction	\$ 498,468	5.8	\$ 562,269	6.4	\$ 63,801	0.6	12.80%
Support Services	\$ 5,183,843	44.9	\$ 5,154,344	44.2	\$ (29,499)	(0.7)	-0.57%
Enterprise and Community Services	\$ -		\$ -		\$ -	-	0.00%
Facilities Acquisition & Construction	\$ -		\$ -		\$ -	-	0.00%
Other Uses	\$ 1,214,710		\$ 1,214,710		\$ -	-	0.00%
Contingency	\$ 599,409		\$ 489,001		\$ (110,408)	-	-18.42%
Ending Fund Balance	\$ 400,000		\$ 400,000		\$ -	-	0.00%
Total Expenditures	\$ 7,896,430	50.7	\$ 7,820,324	50.6	\$ (76,106)	(0.1)	-0.96%

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 federal, 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
- Long Term Care and Treatment Grant
- Carl Perkins Grant
- Juvenile Detention Education Program-Douglas County

For fiscal year 2017-18, the Adopted budget for the Special Revenue-Grants & Projects Fund of the Douglas ESD is \$12,188,998. Almost 82% of the revenue to support this fund is generated with state contracts and grants through ODE.

Grants & Projects Fund	2016-17 Adopted Budget		2017-18 Adopted Budget		Increase/ (Decrease)	Percent Change
REVENUE						
Local Revenue	\$	992,387	\$	1,223,315	\$ 230,928	23.27%
Intermediate Revenue	\$	169,603	\$	355,570	\$ 185,967	109.65%
State Revenue	\$	538,262	\$	754,364	\$ 216,102	40.15%
Federal Revenue	\$	621,016	\$	482,298	\$ (138,718)	-22.34%
Transfers In	\$	6,884,067	\$	7,405,624	\$ 521,557	7.58%
Other (Beginning Fund Bal)	\$	2,055,311	\$	1,967,827	\$ (87,484)	-4.26%
Total Revenue	\$	11,260,646	\$	12,188,998	\$ 928,352	8.24%
EXPENDITURES						
		FTE		FTE		FTE
Instruction	\$	7,387,791	83.2	\$ 8,041,319	81.9	\$ 653,528 (1.3) 8.85%
Support Services	\$	2,102,054	17.9	\$ 2,468,884	21.6	\$ 366,830 3.8 17.45%
Enterprise and Community Services	\$	293,673	1.1	\$ 461,349	2.2	\$ 167,676 1.1 57.10%
Facilities Acquisition & Construction	\$	-		\$ -		\$ - - 0.00%
Other Uses	\$	330,000		\$ 150,000		\$ (180,000) - -54.55%
Contingency	\$	1,147,127		\$ 1,067,446		\$ (79,681) - -6.95%
Ending Fund Balance	\$	-		\$ -		\$ - - 0.00%
Total Expenditures	\$	11,260,646	102.1	\$ 12,188,998	105.7	\$ 928,352 3.5 8.24%

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 with state contracts with ODE. This Fund reflects an overall 4.28% increase to reflect increased child counts.

Regional EI/ECSE Contract	2016-17 Adopted Budget	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change		
REVENUE						
Local Revenue	\$ -	\$ -	\$ -	0.00%		
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%		
State Revenue	\$ 10,277,321	\$11,280,305	\$ 1,002,984	9.76%		
Federal Revenue	\$ 540,280	\$ -	\$ (540,280)	-100.00%		
Transfers In	\$ -	\$ -	\$ -	0.00%		
Other (Beginning Fund Bal)	\$ -	\$ -	\$ -	0.00%		
Total Revenue	\$ 10,817,601	\$11,280,305	\$ 462,704	4.28%		
EXPENDITURES						
		FTE	FTE	FTE		
Instruction	\$ -	-	\$ -	-	\$ -	0.00%
Support Services	\$ 242,000	1.9	\$ 254,571	1.9	\$ 12,571 (0.0)	5.19%
Enterprise and Community Services	\$ -		\$ -		\$ -	0.00%
Facilities Acquisition & Construction	\$ -		\$ -		\$ -	0.00%
Other Uses	\$ 10,575,601		\$11,025,734		\$ 450,133	4.26%
Contingency	\$ -		\$ -		\$ -	0.00%
Ending Fund Balance	\$ -		\$ -		\$ -	0.00%
Total Expenditures	\$ 10,817,601	1.9	\$11,280,305	1.9	\$ 462,704 (0.0)	4.28%

SOUTH-CENTRAL OREGON EARLY LEARNING HUB (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. The 3% decrease reflects the full implementation of the Pre-School Promise Contract.

South-Central Oregon Early Learning Hub	2016-17 Adopted Budget	2017-18 Adolpted Budget	Increase/ (Decrease)	Percent Change	
REVENUE					
Local Revenue	\$ 90,000	\$ 90,000	\$ -	100.00%	
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%	
State Revenue	\$ 2,220,865	\$ 2,089,072	\$ (131,793)	-5.93%	
Federal Revenue	\$ 64,013	\$ 107,888	\$ 43,875	68.54%	
Transfers In	\$ -	\$ -	\$ -	0.00%	
Other (Beginning Fund Bal)	\$ 440,397	\$ 431,000	\$ (9,397)	-2.13%	
Total Revenue	\$ 2,815,275	\$ 2,717,960	\$ (97,315)	-3.46%	
EXPENDITURES					
		FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%	
Support Services	\$ -	\$ -	\$ -	0.00%	
Enterprise and Community Services	\$ 2,737,512	6.5	\$ 2,627,538 5.7	\$ (109,974) (0.7)	-4.02%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%	
Other Uses	\$ -	\$ -	\$ -	0.00%	
Contingency	\$ 77,763	\$ 90,422	\$ 12,659	16.28%	
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%	
Total Expenditures	\$ 2,815,275	6.5	\$ 2,717,960 5.7	\$ (97,315) (0.7)	-3.46%

SPECIAL REVENUE FUND-DISTRICT REIMBURSEMENT FUND (230)

The District Reimbursement Fund is used to track those services that are wholly paid for by the Component Districts. Examples would be District Substitutes for licensed employees, a Special Education Director, Special Education Consulting Director, Special Education Evaluation and Consultation Service, Instructional Services, Network Analyst Contracts, Assessment and Secondary Transition Services, Behavior Interventionist, Business Services, and Human Resource Services. The FTE does not reflect the District Substitutes for licensed employees as these are considered temporary as needed employees. The 13% decrease reflects the partial implementation of the Ready Set Learn Behavior Program and increased Business Service and Human Resource contracts with Districts outside Douglas County.

District Reimbursement Fund	2016-17 Adopted Budget	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change		
REVENUE						
Local Revenue	\$ 4,427,769	\$ 3,827,160	\$ (600,609)	-13.56%		
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%		
State Revenue	\$ -	\$ -	\$ -	0.00%		
Federal Revenue	\$ -	\$ -	\$ -	0.00%		
Transfers In	\$ 200,000	\$ 20,000	\$ (180,000)	100.00%		
Other (Beginning Fund Bal)	\$ 45,000	\$ 173,838	\$ 128,838	286.31%		
Total Revenue	\$ 4,672,769	\$ 4,020,998	\$ (651,771)	-13.95%		
EXPENDITURES						
		FTE	FTE	FTE		
Instruction	\$ -		\$ -	\$ -	0.00%	
Support Services	\$ 4,616,967	26.3	\$ 3,948,786	18.1	\$ (668,181) (8.2)	-14.47%
Enterprise and Community Services	\$ -		\$ -	\$ -	0.00%	
Facilities Acquisition & Construction	\$ -		\$ -	\$ -	0.00%	
Other Uses	\$ -		\$ -	\$ -	0.00%	
Contingency	\$ 55,802		\$ 72,212	\$ 16,410	100.00%	
Ending Fund Balance	\$ -		\$ -	\$ -	0.00%	
Total Expenditures	\$ 4,672,769	26.3	\$ 4,020,998	18.1	\$ (651,771) (8.2)	-13.95%

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 amount of resources. Departments may allocate transfers from their general fund budgets to this account for future use.

Facility Maintenance Fund	2016-17 Adopted Budget	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change	
REVENUE					
Local Revenue	\$ 12,000	\$ -	\$ (12,000)	100.00%	
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%	
State Revenue	\$ -	\$ -	\$ -	0.00%	
Federal Revenue	\$ -	\$ -	\$ -	0.00%	
Transfers In	\$ 15,000	\$ 15,000	\$ -	0.00%	
Other (Beginning Fund Bal)	\$ 117,005	\$ 70,550	\$ (46,455)	100.00%	
Total Revenue	\$ 144,005	\$ 85,550	\$ (58,455)	-40.59%	
EXPENDITURES					
	FTE		FTE		
Instruction	\$ -	-	\$ -	-	0.00%
Support Services	\$ 97,005	1.00	\$ 45,000	-	\$ (52,005) (1.0) -53.61%
Enterprise and Community Services	\$ -		\$ -		\$ - 0.00%
Facilities Acquisition & Construction	\$ -		\$ -		\$ - 0.00%
Other Uses	\$ -		\$ -		\$ - 0.00%
Contingency	\$ 47,000		\$ 40,550		\$ (6,450) 100.00%
Ending Fund Balance	\$ -		\$ -		\$ - 0.00%
Total Expenditures	\$ 144,005	1.00	\$ 85,550	-	\$ (58,455) -40.59%

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 Education Service District borrowed \$4,597,617 and this 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	2016-17 Adopted Budget	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 400,000	\$ 438,976	\$ 38,976	9.74%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 1,450,491	\$ 1,499,789	\$ 49,298	3.40%
Total Revenue	\$ 1,850,491	\$ 1,938,765	\$ 88,274	4.77%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ -	\$ -	\$ -	0.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ 424,411	\$ 444,411	\$ 20,001	4.71%
Contingency	\$ -	\$ -	\$ -	0.00%
Ending Fund Balance	\$ 1,426,080	\$ 1,494,354	\$ 68,274	4.79%
Total Expenditures	\$ 1,850,491	\$ 1,938,765	\$ 88,274	4.77%

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	2016-17 Adopted Budget	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 242,220	\$ 255,198	\$ 12,978	5.36%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ -	\$ (8,116)	\$ (8,116)	0.00%
Total Revenue	\$ 242,220	\$ 247,082	\$ 4,862	2.01%
EXPENDITURES				
		FTE	FTE	FTE
Instruction			\$ -	0.00%
Support Services	\$ 242,220	2.0	\$ 247,082	2.0
Enterprise and Community Services	\$ -		\$ -	0.00%
Facilities Acquisition & Construction	\$ -		\$ -	0.00%
Other Uses	\$ -		\$ -	0.00%
Contingency	\$ -		\$ -	0.00%
Ending Fund Balance	\$ -		\$ -	0.00%
Total Expenditures	\$ 242,220	2.0	\$ 247,082	2.0
			\$ 4,862	-
				2.01%

ENTERPRISE FUND-INFORMATION TECHNOLOGY (505)

The Douglas ESD created this entrepreneurial fund in 2014-15 to consolidate expenditures that are associated with contracts outside of Kindergarten-Grade 12. Revenue is derived from charges to Douglas ESD individual programs/contracts and services provided to other public and non-profit customers.

Enterprise Fund-Information Technology	2016-17 Adopted Budget	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 201,127	\$ 273,519	\$ 72,392	35.99%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 50,239	\$ 105,000	\$ 54,761	100.00%
Total Revenue	\$ 251,366	\$ 378,519	\$ 127,153	50.58%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 235,364 2.8	\$ 328,064 2.9	\$ 92,700 0.07	39.39%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 16,002	\$ 50,455	\$ 34,453	100.00%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 251,366 2.8	\$ 378,519 2.9	\$ 127,153 0.1	50.58%

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, if needed.

Unemployment Fund	2016-17 Adopted Budget	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ -	\$ -	\$ -	0.00%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 200,000	\$ 141,000	\$ (59,000)	-29.50%
Total Revenue	\$ 200,000	\$ 141,000	\$ (59,000)	-29.50%
EXPENDITURES				
	FTE	FTE		FTE
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 50,400	\$ 50,400	\$ -	0.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 149,600	\$ 90,600	\$ (59,000)	-39.44%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 200,000	\$ 141,000	\$ (59,000)	-29.50%

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 DESD 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 suspension of these wage account assessments is included in the 2017-18 Budget.

Early Retirement Fund	2016-17 Adopted Budget	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ -	\$ -	\$ -	0.00%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 435,000	\$ 450,000	\$ 15,000	3.45%
Total Revenue	\$ 435,000	\$ 450,000	\$ 15,000	3.45%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 50,000	\$ 40,000	\$ (10,000)	-20.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 385,000	\$ 410,000	\$ 25,000	6.49%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 435,000	\$ 450,000	\$ 15,000	3.45%

INTERNAL SERVICE FUND-COMPUTER REPLACEMENT (630)

Departments will now pay an annual rental fee for the use of new computers purchased starting in 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.

Computer Replacement Fund	2016-17 Adopted Budget	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 50,000	\$ 161,000	\$ 111,000	222.00%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 110,000	\$ 160,000	\$ 50,000	45.45%
Total Revenue	\$ 160,000	\$ 321,000	\$ 161,000	100.63%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 100,000	\$ 221,000	\$ 121,000	121.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 60,000	\$ 100,000	\$ 40,000	66.67%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 160,000	\$ 321,000	\$ 161,000	100.63%

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 approved by the Board. Purchases are made directly out of this fund. Money cannot be transferred out of the reserve fund to another fund.

Capital Projects Fund	2016-17 Adopted Budget	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ -	\$ -	\$ -	0.00%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 30,000	\$ 30,000	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 577,000	\$ 607,000	\$ 30,000	5.20%
Total Revenue	\$ 607,000	\$ 637,000	\$ 30,000	4.94%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ -	\$ -	\$ -	0.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ 435,000	\$ 435,000	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 172,000	\$ 202,000	\$ 30,000	17.44%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 607,000	\$ 637,000	\$ 30,000	4.94%

INTERNAL SERVICE FUND-PERS RESERVE FUND (650)

In response to the ever increasing costs of the Agency's future PERS obligations, the PERS Reserve Fund was established in 2015 to help offset higher PERS rates anticipated to be put into effect in 2017. An assessment of wage accounts provides the revenue. Monies will only be transferred to this fund after the required minimum of revenue has been met in the PERS Bond Fund (302) each year.

PERS Reserve Fund	2016-17 Adopted Budget	2017-18 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 50,000	\$ 50,000	\$ -	0.00%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Long Term Debt	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 50,000	\$ -	\$ (50,000)	0.00%
Total Revenue	\$ 100,000	\$ 50,000	\$ (50,000)	-100.00%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 100,000	\$ 50,000	\$ (50,000)	-100.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ -	\$ -	\$ -	0.00%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 100,000	\$ 50,000	\$ (50,000)	-100.00%

AGENCY FUNDS-MCGUIRE SCHOLORSHIP TRUST

The Agency Funds are used to account for resources held by Douglas ESD as custodian or fiscal agent for our component school districts or other organizations. The purpose for the agency fund must relate to activities dedicated to the achievement of educational services in support of school districts in their mission to educate all students.

In 2003 the McGuire Trust asked the ESD to be the fiscal agent for scholarships they would like distributed. Each year the trust would donate \$15,000 for scholarships to be awarded throughout the county. The scholarships would be in the amount of \$1,000 and no high school will receive more than 2 in any year. Education services would receive applications, then review and select the recipients with the McGuire Trust approval. Due to funding constraints, the McGuire Trust will no longer be offering these scholarships after the 2011-12 year.

There are currently no Agency Funds or anticipated use of the Trust Fund.

FINANCIAL SECTION

This section contains detailed Budget information for resources and requirements for each fund. It is detailed by fund and account code.

DOUGLAS EDUCATION SERVICE DISTRICT
1871 NE Stephens Street Roseburg, OR 97470-1493

Resources Report

		2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 100	General Fund									
	1111 Cur Yr Taxes	3,724,147	3,820,847	3,890,600	0.00	4,001,918	0.00	4,001,918	4,001,918	0.00
	1112 Prior Yr Taxes	201,640	189,590	220,000	0.00	220,000	0.00	220,000	220,000	0.00
	1113 Cnty Sales/Back Taxes	5,060	0	0	0.00	0	0.00	0	0	0.00
	1114 Pymts Lieu Prop Taxes	16,157	30,498	0	0.00	12,000	0.00	12,000	12,000	0.00
	1510 Interest On Investments	32,862	37,936	33,000	0.00	40,000	0.00	40,000	40,000	0.00
	1940 Svcs Oth Local Educa Agen	0	1,825	0	0.00	0	0.00	0	0	0.00
	1941 Svc Oth Dist Within State	5,970	17,588	21,000	0.00	14,000	0.00	14,000	14,000	0.00
	1960 Recovery of Prior Years' Expenditures	7,170	19,048	0	0.00	0	0.00	0	0	0.00
	1980 Fees Charged To Grants	471,697	653,690	600,000	0.00	610,000	0.00	610,000	610,000	0.00
	1990 Miscellaneous	37,572	34,234	12,100	0.00	13,000	0.00	13,000	13,000	0.00
	1000	4,502,275	4,805,256	4,776,700	0.00	4,910,918	0.00	4,910,918	4,910,918	0.00
	2199 Other Intermed Srcs	150,207	269,820	269,820	0.00	0	0.00	0	0	0.00
	2000	150,207	269,820	269,820	0.00	0	0.00	0	0	0.00
	3101 SSF- Gen Support	1,525,167	1,321,757	1,481,098	0.00	1,529,406	0.00	1,529,406	1,529,406	0.00
	3000	1,525,167	1,321,757	1,481,098	0.00	1,529,406	0.00	1,529,406	1,529,406	0.00
	5200 Interfund Transfers	370,000	400,000	130,000	0.00	130,000	0.00	130,000	130,000	0.00
	5400 Resources Beg Fund Bal	1,648,553	1,891,967	1,238,812	0.00	1,250,000	0.00	1,250,000	1,250,000	0.00
	5000	2,018,553	2,291,967	1,368,812	0.00	1,380,000	0.00	1,380,000	1,380,000	0.00
Total Fund 100	General Fund	8,196,202	8,688,800	7,896,430	0.00	7,820,324	0.00	7,820,324	7,820,324	0.00

Resources Report

		2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 205	Grants & Projects Fund									
	1321 Individual Tuition	79,922	107,987	101,000	0.00	94,700	0.00	94,700	94,700	0.00
	1910 Rentals	9,699	4,926	0	0.00	0	0.00	0	0	0.00
	1920 Contr/Don Private Sources	191,322	171,187	231,000	0.00	186,800	0.00	186,800	186,800	0.00
	1940 Svcs Oth Local Educa Agen	750	0	0	0.00	0	0.00	0	0	0.00
	1941 Svc Oth Dist Within State	1,226,982	586,108	570,387	0.00	700,303	0.00	700,303	700,303	0.00
	1990 Miscellaneous	477,916	334,651	90,000	0.00	241,513	0.00	241,513	241,513	0.00
	1000	1,986,591	1,204,858	992,387	0.00	1,223,315	0.00	1,223,315	1,223,315	0.00
	2199 Other Intermed Srcs	123,091	172,237	169,603	0.00	341,570	0.00	341,570	341,570	0.00
	2200 Restricted Revenue	0	0	0	0.00	14,000	0.00	14,000	14,000	0.00
	2900 Undesignated	0	8,300	0	0.00	0	0.00	0	0	0.00
	2000	123,091	180,536	169,603	0.00	355,570	0.00	355,570	355,570	0.00
	3200 Restricted Grant-in-aid	831	0	0	0.00	0	0.00	0	0	0.00
	3299 Restr Grants Other	475,390	504,304	538,262	0.00	754,364	0.00	754,364	754,364	0.00
	3000	476,221	504,304	538,262	0.00	754,364	0.00	754,364	754,364	0.00
	4500 Restr Rev Fed Gov To Stat	494,999	411,899	621,016	0.00	482,298	0.00	482,298	482,298	0.00
	4000	494,999	411,899	621,016	0.00	482,298	0.00	482,298	482,298	0.00
	5200 Interfund Transfers	6,228,293	6,533,907	6,884,067	0.00	7,405,624	0.00	7,405,624	7,405,624	0.00
	5400 Resources Beg Fund Bal	2,294,419	2,212,566	2,055,311	0.00	1,967,827	0.00	1,967,827	1,967,827	0.00
	5000	8,522,712	8,746,473	8,939,378	0.00	9,373,451	0.00	9,373,451	9,373,451	0.00
Total Fund 205	Grants & Projects Fund	11,603,613	11,048,071	11,260,646	0.00	12,188,998	0.00	12,188,998	12,188,998	0.00

Resources Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	207	Regional EI/ECSE Contract									
		3299 Restr Grants Other	7,265,199	0	0	0.00	0	0.00	0	0	0.00
		3900 State/Behalf Of District	0	8,311,452	10,277,321	0.00	11,280,305	0.00	11,280,305	11,280,305	0.00
		3000	7,265,199	8,311,452	10,277,321	0.00	11,280,305	0.00	11,280,305	11,280,305	0.00
		4500 Restr Rev Fed Gov To Stat	2,255,199	1,689,280	540,280	0.00	0	0.00	0	0	0.00
		4000	2,255,199	1,689,280	540,280	0.00	0	0.00	0	0	0.00
		5400 Resources Beg Fund Bal	10,807	0	0	0.00	0	0.00	0	0	0.00
		5000	10,807	0	0	0.00	0	0.00	0	0	0.00
Total Fund	207	Regional EI/ECSE Contract	9,531,205	10,000,732	10,817,601	0.00	11,280,305	0.00	11,280,305	11,280,305	0.00

Resources Report

		2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 208	Early Learning Hub Fund									
	1920 Contr/Don Private Sources	38,805	90,890	90,000	0.00	90,000	0.00	90,000	90,000	0.00
	1940 Svcs Oth Local Educa Agen	5,016	0	0	0.00	0	0.00	0	0	0.00
	1990 Miscellaneous	4,000	0	0	0.00	0	0.00	0	0	0.00
	1000	47,821	90,890	90,000	0.00	90,000	0.00	90,000	90,000	0.00
	3299 Restr Grants Other	1,215,913	764,339	2,220,865	0.00	2,089,072	0.00	2,089,072	2,089,072	0.00
	3000	1,215,913	764,339	2,220,865	0.00	2,089,072	0.00	2,089,072	2,089,072	0.00
	4500 Restr Rev Fed Gov To Stat	86,550	79,675	64,013	0.00	107,888	0.00	107,888	107,888	0.00
	4000	86,550	79,675	64,013	0.00	107,888	0.00	107,888	107,888	0.00
	5400 Resources Beg Fund Bal	0	315,616	440,397	0.00	431,000	0.00	431,000	431,000	0.00
	5000	0	315,616	440,397	0.00	431,000	0.00	431,000	431,000	0.00
Total Fund 208	Early Learning Hub Fund	1,350,284	1,250,520	2,815,275	0.00	2,717,960	0.00	2,717,960	2,717,960	0.00

Resources Report

		2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 230	District Reimbursement Fund									
	1920 Contr/Don Private Sources	0	0	0	0.00	100,000	0.00	100,000	100,000	0.00
	1941 Svc Oth Dist Within State	3,262,219	3,566,120	4,427,769	0.00	3,677,833	0.00	3,677,833	3,677,833	0.00
	1942 LEA-Revenue-Other	0	0	0	0.00	49,327	0.00	49,327	49,327	0.00
	1000	3,262,219	3,566,120	4,427,769	0.00	3,827,160	0.00	3,827,160	3,827,160	0.00
	5200 Interfund Transfers	0	0	200,000	0.00	20,000	0.00	20,000	20,000	0.00
	5400 Resources Beg Fund Bal	0	57,199	45,000	0.00	173,838	0.00	173,838	173,838	0.00
	5000	0	57,199	245,000	0.00	193,838	0.00	193,838	193,838	0.00
Total Fund 230	District Reimbursement Fund	3,262,219	3,623,319	4,672,769	0.00	4,020,998	0.00	4,020,998	4,020,998	0.00

Resources Report

		2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 296	Facility Maintenance Fund									
	1970 Svcs Other Funds	0	0	12,000	0.00	0	0.00	0	0	0.00
	1000	0	0	12,000	0.00	0	0.00	0	0	0.00
	5200 Interfund Transfers	15,000	100,000	15,000	0.00	15,000	0.00	15,000	15,000	0.00
	5400 Resources Beg Fund Bal	35,291	50,291	117,005	0.00	70,550	0.00	70,550	70,550	0.00
	5000	50,291	150,291	132,005	0.00	85,550	0.00	85,550	85,550	0.00
Total Fund 296	Facility Maintenance Fund	50,291	150,291	144,005	0.00	85,550	0.00	85,550	85,550	0.00

Resources Report

		2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	302 PERS Bond									
	1510 Interest On Investments	50	0	0	0.00	0	0.00	0	0	0.00
	1970 Svcs Other Funds	400,184	436,231	400,000	0.00	438,975	0.00	438,975	438,975	0.00
	1000	400,234	436,231	400,000	0.00	438,975	0.00	438,975	438,975	0.00
	5400 Resources Beg Fund Bal	1,437,582	1,453,405	1,450,491	0.00	1,499,789	0.00	1,499,789	1,499,789	0.00
	5000	1,437,582	1,453,405	1,450,491	0.00	1,499,789	0.00	1,499,789	1,499,789	0.00
Total Fund	302 PERS Bond	1,837,816	1,889,636	1,850,491	0.00	1,938,764	0.00	1,938,764	1,938,764	0.00

Resources Report

		2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	500 Print Shop									
	1910 Rentals	0	0	0	0.00	12,978	0.00	12,978	12,978	0.00
	1941 Svc Oth Dist Within State	219,318	209,690	242,220	0.00	242,220	0.00	242,220	242,220	0.00
	1990 Miscellaneous	824	0	0	0.00	0	0.00	0	0	0.00
	1000	220,142	209,690	242,220	0.00	255,198	0.00	255,198	255,198	0.00
	5400 Resources Beg Fund Bal	12,754	(1,992)	0	0.00	(8,116)	0.00	(8,116)	(8,116)	0.00
	5000	12,754	(1,992)	0	0.00	(8,116)	0.00	(8,116)	(8,116)	0.00
Total Fund	500 Print Shop	232,896	207,698	242,220	0.00	247,082	0.00	247,082	247,082	0.00

Resources Report

		2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 505	Information Technology									
	1941 Svc Oth Dist Within State	109,235	120,885	201,127	0.00	273,519	0.00	273,519	273,519	0.00
	1990 Miscellaneous	21,575	0	0	0.00	0	0.00	0	0	0.00
	1000	130,810	120,885	201,127	0.00	273,519	0.00	273,519	273,519	0.00
	5400 Resources Beg Fund Bal	0	23,914	50,239	0.00	105,000	0.00	105,000	105,000	0.00
	5000	0	23,914	50,239	0.00	105,000	0.00	105,000	105,000	0.00
Total Fund 505	Information Technology	130,810	144,799	251,366	0.00	378,519	0.00	378,519	378,519	0.00

Resources Report

		2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 610	Unemployment Fund									
	5400 Resources Beg Fund Bal	634,309	617,129	200,000	0.00	141,000	0.00	141,000	141,000	0.00
	5000	634,309	617,129	200,000	0.00	141,000	0.00	141,000	141,000	0.00
Total Fund 610	Unemployment Fund	634,309	617,129	200,000	0.00	141,000	0.00	141,000	141,000	0.00

Resources Report

		2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 620	Early Retirement Fund									
	1970 Svcs Other Funds	118,711	5,225	0	0.00	0	0.00	0	0	0.00
	1000	118,711	5,225	0	0.00	0	0.00	0	0	0.00
	5400 Resources Beg Fund Bal	425,368	493,370	435,000	0.00	450,000	0.00	450,000	450,000	0.00
	5000	425,368	493,370	435,000	0.00	450,000	0.00	450,000	450,000	0.00
Total Fund 620	Early Retirement Fund	544,079	498,595	435,000	0.00	450,000	0.00	450,000	450,000	0.00

Resources Report

	2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
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Fund	630	Computer Replacement Fund									
	1970	Svcs Other Funds	49,500	48,025	50,000	0.00	161,000	0.00	161,000	161,000	0.00
	1000		49,500	48,025	50,000	0.00	161,000	0.00	161,000	161,000	0.00
	5400	Resources Beg Fund Bal	28,658	64,145	110,000	0.00	160,000	0.00	160,000	160,000	0.00
	5000		28,658	64,145	110,000	0.00	160,000	0.00	160,000	160,000	0.00
Total Fund	630	Computer Replacement Fund	78,158	112,170	160,000	0.00	321,000	0.00	321,000	321,000	0.00

Resources Report

		2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 640	Facility Reserve Fund									
	5200 Interfund Transfers	130,000	300,000	30,000	0.00	30,000	0.00	30,000	30,000	0.00
	5400 Resources Beg Fund Bal	147,835	277,835	577,000	0.00	607,000	0.00	607,000	607,000	0.00
	5000	277,835	577,835	607,000	0.00	637,000	0.00	637,000	637,000	0.00
Total Fund 640	Facility Reserve Fund	277,835	577,835	607,000	0.00	637,000	0.00	637,000	637,000	0.00

Resources Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	650	PERS Reserve Fund									
	1970	Svcs Other Funds	0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00
	1000		0	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00
	5400	Resources Beg Fund Bal	0	0	50,000	0.00	0	0.00	0	0	0.00
	5000		0	0	50,000	0.00	0	0.00	0	0	0.00
Total Fund	650	PERS Reserve Fund	0	0	100,000	0.00	50,000	0.00	50,000	50,000	0.00

Resources Report

	2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Grand Totals:	37,729,717	38,809,596	41,452,803	0.00	42,277,501	0.00	42,277,501	42,277,501	0.00

DOUGLAS EDUCATION SERVICE DISTRICT
1871 NE Stephens Street Roseburg, OR 97470-1493

Requirements Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	100	General Fund									
Function	1221	Learning Centers Strc/Int									
100		Salaries	166,669	165,763	166,763	3.50	177,786	3.50	177,786	177,786	3.50
200		Salary Benefits	69,398	69,304	87,878	0.00	93,502	0.00	93,502	93,502	0.00
300		Purchase Services	2,281	4,049	4,545	0.00	4,245	0.00	4,245	4,245	0.00
400		Supplies	427	1,706	1,800	0.00	600	0.00	600	600	0.00
600		Other Objects	48	0	50	0.00	100	0.00	100	100	0.00
Total Function	1221	Learning Centers Strc/Int	238,822	240,822	261,036	3.50	276,233	3.50	276,233	276,233	3.50
Function	1260	Early Intervention									
100		Salaries	152,020	154,761	151,371	2.30	181,936	2.93	181,936	181,936	2.93
200		Salary Benefits	76,253	75,737	76,550	0.00	96,234	0.00	96,234	96,234	0.00
300		Purchase Services	2,693	3,509	4,011	0.00	4,367	0.00	4,367	4,367	0.00
400		Supplies	5,586	2,231	5,500	0.00	3,500	0.00	3,500	3,500	0.00
600		Other Objects	845	0	0	0.00	0	0.00	0	0	0.00
Total Function	1260	Early Intervention	237,397	236,239	237,432	2.30	286,037	2.93	286,037	286,037	2.93
Major Function	1000	Instruction	476,219	477,061	498,468	5.80	562,269	6.43	562,269	562,269	6.43
Function	2110	Attendance & Social Work									
100		Salaries	35,056	23,532	0	0.00	0	0.00	0	0	0.00
200		Salary Benefits	9,292	19,646	0	0.00	0	0.00	0	0	0.00
300		Purchase Services	45,740	1,002	0	0.00	0	0.00	0	0	0.00
Total Function	2110	Attendance & Social Work	90,088	44,181	0	0.00	0	0.00	0	0	0.00
Function	2113	Social Work Services									
100		Salaries	280	0	0	0.00	0	0.00	0	0	0.00
200		Salary Benefits	82	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	100	General Fund									
	300	Purchase Services	156,059	0	0	0.00	0	0.00	0	0	0.00
Total Function	2113	Social Work Services	156,421	0	0	0.00	0	0.00	0	0	0.00
Function	2120	Guidance Services									
	300	Purchase Services	73,655	0	0	0.00	0	0.00	0	0	0.00
Total Function	2120	Guidance Services	73,655	0	0	0.00	0	0.00	0	0	0.00
Function	2132	Medical Services									
	300	Purchase Services	49,172	14,575	3,040	0.00	0	0.00	0	0	0.00
Total Function	2132	Medical Services	49,172	14,575	3,040	0.00	0	0.00	0	0	0.00
Function	2134	Nursing Service									
	100	Salaries	0	64,859	112,846	2.00	123,174	2.00	123,174	123,174	2.00
	200	Salary Benefits	0	18,588	48,266	0.00	39,988	0.00	39,988	39,988	0.00
	300	Purchase Services	0	9,168	10,770	0.00	15,870	0.00	15,870	15,870	0.00
	400	Supplies	0	603	400	0.00	400	0.00	400	400	0.00
Total Function	2134	Nursing Service	0	93,218	172,282	2.00	179,432	2.00	179,432	179,432	2.00
Function	2142	Psychological Test Svcs									
	100	Salaries	0	0	54,623	0.80	40,471	0.56	40,471	40,471	0.56
	200	Salary Benefits	0	1,653	25,723	0.00	17,979	0.00	17,979	17,979	0.00
	300	Purchase Services	0	30,256	0	0.00	0	0.00	0	0	0.00
Total Function	2142	Psychological Test Svcs	0	31,909	80,346	0.80	58,450	0.56	58,450	58,450	0.56
Function	2151	Speech/Audio Direction									
	100	Salaries	10,152	20,444	0	0.00	0	0.00	0	0	0.00
	200	Salary Benefits	9,003	9,239	0	0.00	0	0.00	0	0	0.00
	300	Purchase Services	208	1,429	1,000	0.00	0	0.00	0	0	0.00
	400	Supplies	73	953	1,200	0.00	0	0.00	0	0	0.00
	600	Other Objects	663	540	600	0.00	0	0.00	0	0	0.00
2017-18 Douglas ESD Adopted Budget			Adopted June 15, 2017								

Requirements Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	100	General Fund									
Total Function	2151	Speech/Audio Direction	20,099	32,605	2,800	0.00	0	0.00	0	0	0.00
Function	2152	Speech Pathology Services									
100		Salaries	1,011,060	1,201,100	1,230,386	21.27	1,316,101	23.19	1,316,101	1,316,101	23.19
200		Salary Benefits	521,731	547,635	622,636	0.00	681,172	0.00	681,172	681,172	0.00
300		Purchase Services	154,043	124,835	187,095	0.00	187,438	0.00	187,438	187,438	0.00
400		Supplies	9,786	15,363	14,000	0.00	16,600	0.00	16,600	16,600	0.00
600		Other Objects	5,519	4,601	3,000	0.00	3,600	0.00	3,600	3,600	0.00
Total Function	2152	Speech Pathology Services	1,702,138	1,893,534	2,057,117	21.27	2,204,911	23.19	2,204,911	2,204,911	23.19
Function	2159	Oth Speech/Path/Audio Svc									
100		Salaries	6,881	6,702	7,040	0.20	18,712	0.35	18,712	18,712	0.35
200		Salary Benefits	2,057	1,773	3,440	0.00	5,537	0.00	5,537	5,537	0.00
Total Function	2159	Oth Speech/Path/Audio Svc	8,938	8,475	10,480	0.20	24,249	0.35	24,249	24,249	0.35
Function	2160	Oth Student Treatment Svc									
100		Salaries	215,325	239,153	279,062	4.02	138,685	2.15	138,685	138,685	2.15
200		Salary Benefits	106,138	115,408	132,669	0.00	73,151	0.00	73,151	73,151	0.00
300		Purchase Services	7,508	7,989	17,740	0.00	9,171	0.00	9,171	9,171	0.00
400		Supplies	743	1,389	4,000	0.00	2,500	0.00	2,500	2,500	0.00
600		Other Objects	0	595	0	0.00	0	0.00	0	0	0.00
Total Function	2160	Oth Student Treatment Svc	329,714	364,534	433,471	4.02	223,507	2.15	223,507	223,507	2.15
Function	2190	Svc Direct/Studnt Supp Sv									
100		Salaries	104,869	114,808	112,614	1.34	98,264	1.19	98,264	98,264	1.19
200		Salary Benefits	54,321	43,414	61,943	0.00	51,978	0.00	51,978	51,978	0.00
300		Purchase Services	7,283	10,800	15,390	0.00	12,170	0.00	12,170	12,170	0.00
400		Supplies	2,219	2,383	2,100	0.00	3,700	0.00	3,700	3,700	0.00
600		Other Objects	720	0	0	0.00	600	0.00	600	600	0.00
2017-18 Douglas ESD Adopted Budget			Adopted June 15, 2017								

Requirements Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	100	General Fund									
Total Function	2190	Svc Direct/Studnt Supp Sv	169,412	171,404	192,047	1.34	166,712	1.19	166,712	166,712	1.19
Function	2191	POI Coordinator									
300		Purchase Services	0	78,138	0	0.00	0	0.00	0	0	0.00
Total Function	2191	POI Coordinator	0	78,138	0	0.00	0	0.00	0	0	0.00
Function	2210	Improvment Instruc Svcs									
100		Salaries	28,656	0	0	0.00	0	0.00	0	0	0.00
200		Salary Benefits	8,430	0	0	0.00	0	0.00	0	0	0.00
300		Purchase Services	50,045	57,542	52,100	0.00	57,100	0.00	57,100	57,100	0.00
400		Supplies	2,746	2,559	3,000	0.00	3,000	0.00	3,000	3,000	0.00
Total Function	2210	Improvment Instruc Svcs	89,877	60,101	55,100	0.00	60,100	0.00	60,100	60,100	0.00
Function	2211	Improv Instruct Direction									
100		Salaries	101,685	141,609	161,679	2.66	122,674	1.78	122,674	122,674	1.78
200		Salary Benefits	53,405	65,153	76,883	0.00	53,784	0.00	53,784	53,784	0.00
300		Purchase Services	9,599	11,368	21,775	0.00	19,305	0.00	19,305	19,305	0.00
400		Supplies	2,475	606	2,300	0.00	5,500	0.00	5,500	5,500	0.00
600		Other Objects	684	4,795	5,000	0.00	1,500	0.00	1,500	1,500	0.00
Total Function	2211	Improv Instruct Direction	167,847	223,531	267,637	2.66	202,763	1.78	202,763	202,763	1.78
Function	2219	Oth Improv Instruc Svcs									
300		Purchase Services	0	406	0	0.00	0	0.00	0	0	0.00
Total Function	2219	Oth Improv Instruc Svcs	0	406	0	0.00	0	0.00	0	0	0.00
Function	2223	Multimedia Services									
300		Purchase Services	5,036	20,274	21,000	0.00	0	0.00	0	0	0.00
Total Function	2223	Multimedia Services	5,036	20,274	21,000	0.00	0	0.00	0	0	0.00
Function	2230	Assessment And Testing									

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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	100	General Fund									
300		Purchase Services	73,760	0	0	0.00	0	0.00	0	0	0.00
Total Function	2230	Assessment And Testing	73,760	0	0	0.00	0	0.00	0	0	0.00
Function	2240	Instructional Staff Dev									
100		Salaries	0	4,627	0	0.00	0	0.00	0	0	0.00
200		Salary Benefits	0	1,019	0	0.00	0	0.00	0	0	0.00
300		Purchase Services	619	0	0	0.00	0	0.00	0	0	0.00
400		Supplies	1,026	0	0	0.00	0	0.00	0	0	0.00
Total Function	2240	Instructional Staff Dev	1,645	5,646	0	0.00	0	0.00	0	0	0.00
Function	2310	Board Of Education Svcs									
300		Purchase Services	36,905	33,386	41,170	0.00	57,065	0.00	57,065	57,065	0.00
400		Supplies	4,015	3,716	1,500	0.00	4,000	0.00	4,000	4,000	0.00
600		Other Objects	8,686	7,481	8,500	0.00	11,335	0.00	11,335	11,335	0.00
Total Function	2310	Board Of Education Svcs	49,605	44,583	51,170	0.00	72,400	0.00	72,400	72,400	0.00
Function	2321	Office Superintendent Svc									
100		Salaries	222,042	220,655	228,865	3.00	162,766	1.50	162,766	162,766	1.50
200		Salary Benefits	93,685	100,666	103,303	0.00	90,545	0.00	90,545	90,545	0.00
300		Purchase Services	30,435	39,531	42,125	0.00	41,770	0.00	41,770	41,770	0.00
400		Supplies	9,188	8,171	3,000	0.00	3,500	0.00	3,500	3,500	0.00
600		Other Objects	16,760	12,684	16,000	0.00	18,000	0.00	18,000	18,000	0.00
Total Function	2321	Office Superintendent Svc	372,110	381,708	393,293	3.00	316,581	1.50	316,581	316,581	1.50
Function	2520	Fiscal Services									
100		Salaries	234,487	240,011	217,303	3.10	253,166	3.30	253,166	253,166	3.30
200		Salary Benefits	114,970	105,688	104,624	0.00	123,554	0.00	123,554	123,554	0.00
300		Purchase Services	104,978	32,239	36,495	0.00	33,630	0.00	33,630	33,630	0.00
400		Supplies	7,054	4,634	5,500	0.00	4,500	0.00	4,500	4,500	0.00
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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	100	General Fund									
600		Other Objects	22,769	6,975	11,000	0.00	12,000	0.00	12,000	12,000	0.00
Total Function	2520	Fiscal Services	484,257	389,547	374,922	3.10	426,850	3.30	426,850	426,850	3.30
Function	2540	Opertion/Maint Of Plant									
100		Salaries	20,902	20,450	21,389	0.63	68,944	1.00	68,944	68,944	1.00
200		Salary Benefits	4,440	13,379	16,531	0.00	13,329	0.00	13,329	13,329	0.00
300		Purchase Services	67,981	72,230	69,805	0.00	70,435	0.00	70,435	70,435	0.00
400		Supplies	11,157	8,642	9,700	0.00	9,700	0.00	9,700	9,700	0.00
600		Other Objects	17,462	17,806	19,925	0.00	19,925	0.00	19,925	19,925	0.00
Total Function	2540	Opertion/Maint Of Plant	121,942	132,507	137,350	0.63	182,333	1.00	182,333	182,333	1.00
Function	2573	Courier Service									
100		Salaries	7,723	8,915	9,421	0.32	8,980	0.32	8,980	8,980	0.32
200		Salary Benefits	3,405	2,687	2,663	0.00	2,666	0.00	2,666	2,666	0.00
300		Purchase Services	4,802	4,924	4,900	0.00	5,610	0.00	5,610	5,610	0.00
400		Supplies	349	14	0	0.00	20	0.00	20	20	0.00
Total Function	2573	Courier Service	16,279	16,541	16,984	0.32	17,276	0.32	17,276	17,276	0.32
Function	2574	Print, Publ & Dup Service									
300		Purchase Services	52,000	0	0	0.00	0	0.00	0	0	0.00
Total Function	2574	Print, Publ & Dup Service	52,000	0	0	0.00	0	0.00	0	0	0.00
Function	2630	Information Services									
100		Salaries	36,042	45,896	73,528	1.32	60,734	1.19	60,734	60,734	1.19
200		Salary Benefits	17,899	31,114	26,713	0.00	40,521	0.00	40,521	40,521	0.00
300		Purchase Services	12,627	19,901	16,419	0.00	11,170	0.00	11,170	11,170	0.00
400		Supplies	284	304	1,250	0.00	450	0.00	450	450	0.00
600		Other Objects	1,109	797	400	0.00	400	0.00	400	400	0.00
Total Function	2630	Information Services	67,960	98,012	118,310	1.32	113,275	1.19	113,275	113,275	1.19
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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	100	General Fund									
Function	2633	Public Information Services									
	300	Purchase Services	274	0	0	0.00	0	0.00	0	0	0.00
	400	Supplies	475	0	0	0.00	0	0.00	0	0	0.00
	600	Other Objects	(140)	0	0	0.00	0	0.00	0	0	0.00
Total Function	2633	Public Information Services	610	0	0	0.00	0	0.00	0	0	0.00
Function	2640	Staff Services									
	100	Salaries	160,398	167,262	152,417	2.52	241,118	4.15	241,118	241,118	4.15
	200	Salary Benefits	59,630	75,582	76,059	0.00	113,484	0.00	113,484	113,484	0.00
	300	Purchase Services	67,824	47,642	52,945	0.00	51,145	0.00	51,145	51,145	0.00
	400	Supplies	16,434	6,911	7,100	0.00	5,535	0.00	5,535	5,535	0.00
	600	Other Objects	1,501	2,195	1,800	0.00	3,250	0.00	3,250	3,250	0.00
Total Function	2640	Staff Services	305,787	299,592	290,321	2.52	414,532	4.15	414,532	414,532	4.15
Function	2660	Technology Services									
	100	Salaries	110,169	185,826	144,707	1.70	129,500	1.50	129,500	129,500	1.50
	200	Salary Benefits	51,624	96,280	66,894	0.00	68,502	0.00	68,502	68,502	0.00
	300	Purchase Services	287,760	179,231	162,415	0.00	146,863	0.00	146,863	146,863	0.00
	400	Supplies	279,259	154,072	124,057	0.00	136,057	0.00	136,057	136,057	0.00
	500	Equipment	20,623	54,544	0	0.00	0	0.00	0	0	0.00
Total Function	2660	Technology Services	749,436	669,952	498,073	1.70	480,922	1.50	480,922	480,922	1.50
Function	2670	Digital Imaging									
	300	Purchase Services	9,794	9,794	0	0.00	0	0.00	0	0	0.00
Total Function	2670	Digital Imaging	9,794	9,794	0	0.00	0	0.00	0	0	0.00
Function	2690	Other Support Serv Centra									
	300	Purchase Services	3,115	1,730	600	0.00	1,100	0.00	1,100	1,100	0.00
	400	Supplies	9,710	6,751	7,500	0.00	8,500	0.00	8,500	8,500	0.00

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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	100	General Fund									
600		Other Objects	385	342	0	0.00	450	0.00	450	450	0.00
Total Function	2690	Other Support Serv Centra	13,211	8,823	8,100	0.00	10,050	0.00	10,050	10,050	0.00
Major Function	2000	Support Services	5,180,793	5,093,587	5,183,843	44.89	5,154,344	44.18	5,154,344	5,154,344	44.18
Function	5200	Transfers Of Funds									
700		Transfers	45,000	400,000	45,000	0.00	45,000	0.00	45,000	45,000	0.00
Total Function	5200	Transfers Of Funds	45,000	400,000	45,000	0.00	45,000	0.00	45,000	45,000	0.00
Function	5300	Apportionment Funds ESD									
700		Transfers	602,224	1,169,710	1,169,710	0.00	1,169,710	0.00	1,169,710	1,169,710	0.00
Total Function	5300	Apportionment Funds ESD	602,224	1,169,710	1,169,710	0.00	1,169,710	0.00	1,169,710	1,169,710	0.00
Major Function	5000		647,224	1,569,710	1,214,710	0.00	1,214,710	0.00	1,214,710	1,214,710	0.00
Function	6000	Contingencies									
800		Other Uses	0	0	599,409	0.00	489,001	0.00	489,001	489,001	0.00
Total Function	6000	Contingencies	0	0	599,409	0.00	489,001	0.00	489,001	489,001	0.00
Major Function	6000	Contingencies	0	0	599,409	0.00	489,001	0.00	489,001	489,001	0.00
Function	7000	Unappropriated Ending Bal									
800		Other Uses	1,891,967	1,548,441	400,000	0.00	400,000	0.00	400,000	400,000	0.00
Total Function	7000	Unappropriated Ending Bal	1,891,967	1,548,441	400,000	0.00	400,000	0.00	400,000	400,000	0.00
Major Function	7000	Unappropriated Ending Bal	1,891,967	1,548,441	400,000	0.00	400,000	0.00	400,000	400,000	0.00
Total Fund	100	General Fund	8,196,202	8,688,800	7,896,430	50.69	7,820,324	50.61	7,820,324	7,820,324	50.61

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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	205	Grants & Projects Fund									
Function	1260	Early Intervention									
100		Salaries	3,053,293	3,542,518	3,942,776	78.91	4,059,498	76.65	4,059,498	4,059,498	76.65
200		Salary Benefits	1,530,998	1,629,121	2,107,091	0.00	2,143,305	0.00	2,143,305	2,143,305	0.00
300		Purchase Services	699,277	564,625	585,415	0.00	770,222	0.00	770,222	770,222	0.00
400		Supplies	302,940	71,074	58,145	0.00	53,975	0.00	53,975	53,975	0.00
500		Equipment	88,386	1,427	0	0.00	0	0.00	0	0	0.00
600		Other Objects	283,185	500,032	306,105	0.00	485,354	0.00	485,354	485,354	0.00
Total Function	1260	Early Intervention	5,958,080	6,308,797	6,999,532	78.91	7,512,355	76.65	7,512,355	7,512,355	76.65
Function	1280	Alternative Education									
100		Salaries	96,883	121,292	99,514	2.22	203,854	3.85	203,854	203,854	3.85
200		Salary Benefits	49,020	69,688	59,392	0.00	118,004	0.00	118,004	118,004	0.00
300		Purchase Services	7,273	4,111	14,385	0.00	5,470	0.00	5,470	5,470	0.00
400		Supplies	12,556	2,791	7,200	0.00	1,000	0.00	1,000	1,000	0.00
600		Other Objects	9,606	14,523	15,625	0.00	26,277	0.00	26,277	26,277	0.00
Total Function	1280	Alternative Education	175,338	212,404	196,116	2.22	354,605	3.85	354,605	354,605	3.85
Function	1294	Youth Corrections Education									
100		Salaries	91,675	130,211	126,360	2.04	99,679	1.35	99,679	99,679	1.35
200		Salary Benefits	46,342	58,172	65,783	0.00	53,806	0.00	53,806	53,806	0.00
300		Purchase Services	4,242	3,369	0	0.00	6,130	0.00	6,130	6,130	0.00
400		Supplies	4,220	138	0	0.00	350	0.00	350	350	0.00
600		Other Objects	6,113	8,311	0	0.00	14,394	0.00	14,394	14,394	0.00
Total Function	1294	Youth Corrections Education	152,593	200,201	192,143	2.04	174,359	1.35	174,359	174,359	1.35
Major Function	1000	Instruction	6,286,011	6,721,403	7,387,791	83.17	8,041,319	81.85	8,041,319	8,041,319	81.85
Function	2120	Guidance Services									
100		Salaries	51,887	56,467	68,444	1.40	72,322	1.45	72,322	72,322	1.45

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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	205	Grants & Projects Fund									
	200	Salary Benefits	18,985	29,251	38,058	0.00	39,866	0.00	39,866	39,866	0.00
	300	Purchase Services	7,552	11,438	25,235	0.00	23,975	0.00	23,975	23,975	0.00
	400	Supplies	6,477	5,246	13,524	0.00	4,000	0.00	4,000	4,000	0.00
	600	Other Objects	4,098	9,756	4,741	0.00	14,937	0.00	14,937	14,937	0.00
Total Function	2120	Guidance Services	88,998	112,158	150,002	1.40	155,100	1.45	155,100	155,100	1.45
Function	2124	Guidance-Information Services									
	300	Purchase Services	0	2,136	0	0.00	3,580	0.00	3,580	3,580	0.00
	400	Supplies	0	265	0	0.00	0	0.00	0	0	0.00
	500	Equipment	0	0	6,500	0.00	0	0.00	0	0	0.00
Total Function	2124	Guidance-Information Services	0	2,401	6,500	0.00	3,580	0.00	3,580	3,580	0.00
Function	2160	Oth Student Treatment Svc									
	100	Salaries	257,006	276,811	279,253	7.05	408,623	8.62	408,623	408,623	8.62
	200	Salary Benefits	162,590	150,732	175,215	0.00	232,402	0.00	232,402	232,402	0.00
	300	Purchase Services	2,660	2,724	2,660	0.00	0	0.00	0	0	0.00
Total Function	2160	Oth Student Treatment Svc	422,256	430,266	457,128	7.05	641,025	8.62	641,025	641,025	8.62
Function	2162	Other Student Trtmt Serv									
	100	Salaries	83,346	120,274	115,574	1.68	92,001	1.28	92,001	92,001	1.28
	200	Salary Benefits	41,040	53,629	54,029	0.00	44,437	0.00	44,437	44,437	0.00
	300	Purchase Services	1,900	1,900	1,140	0.00	0	0.00	0	0	0.00
Total Function	2162	Other Student Trtmt Serv	126,287	175,803	170,743	1.68	136,438	1.28	136,438	136,438	1.28
Function	2190	Svc Direct/Studnt Supp Sv									
	100	Salaries	235,612	169,623	84,335	0.90	179,835	1.90	179,835	179,835	1.90
	200	Salary Benefits	100,215	73,117	34,849	0.00	83,508	0.00	83,508	83,508	0.00
	300	Purchase Services	760	1,285	32,533	0.00	26,425	0.00	26,425	26,425	0.00
	400	Supplies	114	423	450	0.00	0	0.00	0	0	0.00
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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	205	Grants & Projects Fund									
	600	Other Objects	123,209	135,107	183,247	0.00	210,252	0.00	210,252	210,252	0.00
Total Function	2190	Svc Direct/Studnt Supp Sv	459,910	379,557	335,414	0.90	500,020	1.90	500,020	500,020	1.90
Function	2191	POI Coordinator									
	100	Salaries	15,241	4,503	9,371	0.10	9,465	0.10	9,465	9,465	0.10
	200	Salary Benefits	6,942	1,919	3,873	0.00	4,395	0.00	4,395	4,395	0.00
	300	Purchase Services	760	0	0	0.00	0	0.00	0	0	0.00
Total Function	2191	POI Coordinator	22,942	6,422	13,244	0.10	13,860	0.10	13,860	13,860	0.10
Function	2210	Improvment Instruc Svcs									
	100	Salaries	22,104	12,969	11,221	0.12	13,200	0.12	13,200	13,200	0.12
	200	Salary Benefits	5,928	3,386	3,839	0.00	4,073	0.00	4,073	4,073	0.00
	300	Purchase Services	3,888	8,861	21,112	0.00	74,866	0.00	74,866	74,866	0.00
	400	Supplies	36,063	24,873	41,340	0.00	53,904	0.00	53,904	53,904	0.00
	500	Equipment	0	7,985	6,500	0.00	0	0.00	0	0	0.00
	600	Other Objects	0	1,955	0	0.00	5,400	0.00	5,400	5,400	0.00
Total Function	2210	Improvment Instruc Svcs	67,982	60,030	84,012	0.12	151,443	0.12	151,443	151,443	0.12
Function	2211	Improv Instruct Direction									
	100	Salaries	0	1,923	0	0.00	0	0.00	0	0	0.00
	300	Purchase Services	0	311	2,234	0.00	1,785	0.00	1,785	1,785	0.00
	400	Supplies	0	77	0	0.00	0	0.00	0	0	0.00
Total Function	2211	Improv Instruct Direction	0	2,311	2,234	0.00	1,785	0.00	1,785	1,785	0.00
Function	2212	Instr/Curr Development									
	100	Salaries	0	0	0	0.00	0	0.00	0	0	0.00
	200	Salary Benefits	0	0	0	0.00	0	0.00	0	0	0.00
	300	Purchase Services	22,351	34,690	52,882	0.00	39,350	0.00	39,350	39,350	0.00
	400	Supplies	58,231	72,220	49,500	0.00	57,750	0.00	57,750	57,750	0.00
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		2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE	
Fund	205	Grants & Projects Fund									
600		Other Objects	436	383	2,750	0.00	5,300	0.00	5,300	5,300	0.00
Total Function	2212	Instr/Curr Development	81,018	107,292	105,132	0.00	102,400	0.00	102,400	102,400	0.00
Function	2219	Oth Improv Instruc Svcs									
100		Salaries	0	0	0	0.00	49,830	1.50	49,830	49,830	1.50
200		Salary Benefits	0	0	0	0.00	29,299	0.00	29,299	29,299	0.00
300		Purchase Services	391	53	140,145	0.00	69,000	0.00	69,000	69,000	0.00
400		Supplies	0	0	48,486	0.00	1,000	0.00	1,000	1,000	0.00
600		Other Objects	0	4,164	11,184	0.00	4,556	0.00	4,556	4,556	0.00
Total Function	2219	Oth Improv Instruc Svcs	391	4,217	199,815	0.00	153,685	1.50	153,685	153,685	1.50
Function	2230	Assessment And Testing									
100		Salaries	124,950	9,925	6,485	0.13	48,413	0.93	48,413	48,413	0.93
200		Salary Benefits	64,305	3,865	5,361	0.00	27,236	0.00	27,236	27,236	0.00
300		Purchase Services	48,980	167,805	26,290	0.00	11,496	0.00	11,496	11,496	0.00
400		Supplies	2,152	2,728	1,700	0.00	14,953	0.00	14,953	14,953	0.00
600		Other Objects	3,516	0	580	0.00	0	0.00	0	0	0.00
Total Function	2230	Assessment And Testing	243,902	184,322	40,416	0.13	102,098	0.93	102,098	102,098	0.93
Function	2240	Instructional Staff Dev									
100		Salaries	181,299	201,793	207,732	4.11	169,715	4.36	169,715	169,715	4.36
200		Salary Benefits	101,497	58,098	102,806	0.00	91,343	0.00	91,343	91,343	0.00
300		Purchase Services	86,941	64,530	36,719	0.00	84,139	0.00	84,139	84,139	0.00
400		Supplies	13,289	4,844	6,258	0.00	29,247	0.00	29,247	29,247	0.00
500		Equipment	3,397	0	0	0.00	0	0.00	0	0	0.00
600		Other Objects	22,214	22,886	29,627	0.00	28,683	0.00	28,683	28,683	0.00
Total Function	2240	Instructional Staff Dev	408,637	352,150	383,142	4.11	403,127	4.36	403,127	403,127	4.36
Function	2540	Opertion/Maint Of Plant									
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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	205	Grants & Projects Fund									
	100	Salaries	52,650	55,974	55,596	1.50	41,120	1.00	41,120	41,120	1.00
	200	Salary Benefits	31,094	30,552	33,109	0.00	26,716	0.00	26,716	26,716	0.00
	300	Purchase Services	760	760	760	0.00	0	0.00	0	0	0.00
Total Function	2540	Opertion/Maint Of Plant	84,504	87,286	89,465	1.50	67,836	1.00	67,836	67,836	1.00
Function	2610	Direction of Central Support Activities									
	600	Other Objects	3,881	6,064	0	0.00	5,975	0.00	5,975	5,975	0.00
Total Function	2610	Direction of Central Support Activities	3,881	6,064	0	0.00	5,975	0.00	5,975	5,975	0.00
Function	2626	Grant Writing									
	300	Purchase Services	7,000	0	0	0.00	0	0.00	0	0	0.00
Total Function	2626	Grant Writing	7,000	0	0	0.00	0	0.00	0	0	0.00
Function	2630	Information Services									
	100	Salaries	18,065	23,007	14,224	0.48	18,494	0.36	18,494	18,494	0.36
	200	Salary Benefits	4,415	3,492	25,081	0.00	12,019	0.00	12,019	12,019	0.00
	300	Purchase Services	0	2,146	695	0.00	0	0.00	0	0	0.00
	400	Supplies	0	73	0	0.00	0	0.00	0	0	0.00
	600	Other Objects	20	1,282	0	0.00	0	0.00	0	0	0.00
Total Function	2630	Information Services	22,500	30,000	40,000	0.48	30,513	0.36	30,513	30,513	0.36
Function	2640	Staff Services									
	100	Salaries	0	14,400	0	0.00	0	0.00	0	0	0.00
	200	Salary Benefits	0	1,262	0	0.00	0	0.00	0	0	0.00
Total Function	2640	Staff Services	0	15,662	0	0.00	0	0.00	0	0	0.00
Function	2660	Technology Services									
	100	Salaries	14,685	19,081	19,246	0.40	0	0.00	0	0	0.00
	200	Salary Benefits	4,523	4,913	5,181	0.00	0	0.00	0	0	0.00

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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	205	Grants & Projects Fund									
	300	Purchase Services	380	380	380	0.00	0	0.00	0	0	0.00
	400	Supplies	314,087	30,882	0	0.00	0	0.00	0	0	0.00
	500	Equipment	57,434	0	0	0.00	0	0.00	0	0	0.00
Total Function	2660	Technology Services	391,109	55,256	24,807	0.40	0	0.00	0	0	0.00
Major Function	2000	Support Services	2,431,318	2,011,198	2,102,054	17.86	2,468,884	21.62	2,468,884	2,468,884	21.62
Function	3300	Community Services									
	100	Salaries	40,020	56,860	70,740	1.10	103,202	2.20	103,202	103,202	2.20
	200	Salary Benefits	15,297	27,640	26,039	0.00	49,404	0.00	49,404	49,404	0.00
	300	Purchase Services	31,647	15,351	178,544	0.00	264,886	0.00	264,886	264,886	0.00
	400	Supplies	19,025	15,197	18,350	0.00	29,007	0.00	29,007	29,007	0.00
	600	Other Objects	0	7	0	0.00	14,850	0.00	14,850	14,850	0.00
Total Function	3300	Community Services	105,989	115,056	293,673	1.10	461,349	2.20	461,349	461,349	2.20
Major Function	3000		105,989	115,056	293,673	1.10	461,349	2.20	461,349	461,349	2.20
Function	5200	Transfers Of Funds									
	700	Transfers	563,681	0	330,000	0.00	150,000	0.00	150,000	150,000	0.00
Total Function	5200	Transfers Of Funds	563,681	0	330,000	0.00	150,000	0.00	150,000	150,000	0.00
Function	5300	Apportionment Funds ESD									
	700	Transfers	4,048	4,144	0	0.00	0	0.00	0	0	0.00
Total Function	5300	Apportionment Funds ESD	4,048	4,144	0	0.00	0	0.00	0	0	0.00
Major Function	5000		567,729	4,144	330,000	0.00	150,000	0.00	150,000	150,000	0.00
Function	6000	Contingencies									
	800	Other Uses	0	0	1,147,127	0.00	1,067,446	0.00	1,067,446	1,067,446	0.00
Total Function	6000	Contingencies	0	0	1,147,127	0.00	1,067,446	0.00	1,067,446	1,067,446	0.00
Major Function	6000	Contingencies	0	0	1,147,127	0.00	1,067,446	0.00	1,067,446	1,067,446	0.00
Function	7000	Unappropriated Ending Bal									
		2017-18 Douglas ESD Adopted Budget									

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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	205	Grants & Projects Fund									
	800	Other Uses	2,212,566	2,196,270	0	0.00	0	0.00	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	2,212,566	2,196,270	0	0.00	0	0.00	0	0	0.00
Major Function	7000	Unappropriated Ending Bal	2,212,566	2,196,270	0	0.00	0	0.00	0	0	0.00
Total Fund	205	Grants & Projects Fund	11,603,613	11,048,071	11,260,646	102.13	12,188,998	105.67	12,188,998	12,188,998	105.67

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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	207	Regional EI/ECSE Contract									
Function	2212	Instr/Curr Development									
100		Salaries	106,773	115,787	140,814	1.90	147,628	1.85	147,628	147,628	1.85
200		Salary Benefits	48,542	49,008	65,708	0.00	76,912	0.00	76,912	76,912	0.00
300		Purchase Services	11,038	6,153	21,449	0.00	8,211	0.00	8,211	8,211	0.00
400		Supplies	5,185	611	750	0.00	200	0.00	200	200	0.00
600		Other Objects	13,706	16,535	13,279	0.00	21,620	0.00	21,620	21,620	0.00
Total Function	2212	Instr/Curr Development	185,245	188,094	242,000	1.90	254,571	1.85	254,571	254,571	1.85
Major Function	2000	Support Services	185,245	188,094	242,000	1.90	254,571	1.85	254,571	254,571	1.85
Function	5200	Transfers Of Funds									
700		Transfers	6,228,293	6,533,907	6,884,067	0.00	7,405,624	0.00	7,405,624	7,405,624	0.00
Total Function	5200	Transfers Of Funds	6,228,293	6,533,907	6,884,067	0.00	7,405,624	0.00	7,405,624	7,405,624	0.00
Function	5300	Apportionment Funds ESD									
700		Transfers	3,117,667	3,281,825	3,691,534	0.00	3,620,110	0.00	3,620,110	3,620,110	0.00
Total Function	5300	Apportionment Funds ESD	3,117,667	3,281,825	3,691,534	0.00	3,620,110	0.00	3,620,110	3,620,110	0.00
Major Function	5000		9,345,960	9,815,732	10,575,601	0.00	11,025,734	0.00	11,025,734	11,025,734	0.00
Function	7000	Unappropriated Ending Bal									
800		Other Uses	0	(3,094)	0	0.00	0	0.00	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	0	(3,094)	0	0.00	0	0.00	0	0	0.00
Major Function	7000	Unappropriated Ending Bal	0	(3,094)	0	0.00	0	0.00	0	0	0.00
Total Fund	207	Regional EI/ECSE Contract	9,531,205	10,000,732	10,817,601	1.90	11,280,305	1.85	11,280,305	11,280,305	1.85

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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	208	Early Learning Hub Fund									
Function	3300	Community Services									
100		Salaries	131,494	180,363	280,650	6.45	275,179	5.72	275,179	275,179	5.72
200		Salary Benefits	82,410	99,011	170,727	0.00	172,839	0.00	172,839	172,839	0.00
300		Purchase Services	643,604	491,639	2,192,561	0.00	2,062,599	0.00	2,062,599	2,062,599	0.00
400		Supplies	133,012	38,080	54,790	0.00	64,197	0.00	64,197	64,197	0.00
600		Other Objects	44,147	37,549	38,784	0.00	52,724	0.00	52,724	52,724	0.00
Total Function	3300	Community Services	1,034,667	846,643	2,737,512	6.45	2,627,538	5.72	2,627,538	2,627,538	5.72
Major Function	3000		1,034,667	846,643	2,737,512	6.45	2,627,538	5.72	2,627,538	2,627,538	5.72
Function	6000	Contingencies									
800		Other Uses	0	0	77,763	0.00	90,422	0.00	90,422	90,422	0.00
Total Function	6000	Contingencies	0	0	77,763	0.00	90,422	0.00	90,422	90,422	0.00
Major Function	6000	Contingencies	0	0	77,763	0.00	90,422	0.00	90,422	90,422	0.00
Function	7000	Unappropriated Ending Bal									
800		Other Uses	315,616	403,877	0	0.00	0	0.00	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	315,616	403,877	0	0.00	0	0.00	0	0	0.00
Major Function	7000	Unappropriated Ending Bal	315,616	403,877	0	0.00	0	0.00	0	0	0.00
Total Fund	208	Early Learning Hub Fund	1,350,284	1,250,520	2,815,275	6.45	2,717,960	5.72	2,717,960	2,717,960	5.72

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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	230	District Reimbursement Fund									
Function	2110	Attendance & Social Work									
100		Salaries	34,669	65,075	196,139	4.25	70,019	0.90	70,019	70,019	0.90
200		Salary Benefits	19,138	18,800	114,684	0.00	23,293	0.00	23,293	23,293	0.00
300		Purchase Services	3,649	4,680	29,155	0.00	18,617	0.00	18,617	18,617	0.00
400		Supplies	405	3,805	4,500	0.00	1,150	0.00	1,150	1,150	0.00
600		Other Objects	0	0	0	0.00	9,900	0.00	9,900	9,900	0.00
Total Function	2110	Attendance & Social Work	57,860	92,360	344,478	4.25	122,979	0.90	122,979	122,979	0.90
Function	2120	Guidance Services									
100		Salaries	39,870	41,450	324,301	7.25	42,712	1.00	42,712	42,712	1.00
200		Salary Benefits	26,631	26,473	204,550	0.00	29,464	0.00	29,464	29,464	0.00
300		Purchase Services	1,820	2,336	31,560	0.00	3,835	0.00	3,835	3,835	0.00
400		Supplies	202	0	6,300	0.00	300	0.00	300	300	0.00
600		Other Objects	0	0	6,120	0.00	3,120	0.00	3,120	3,120	0.00
Total Function	2120	Guidance Services	68,523	70,260	572,831	7.25	79,431	1.00	79,431	79,431	1.00
Function	2142	Psychological Test Svcs									
100		Salaries	133,120	118,798	132,018	2.10	172,522	2.70	172,522	172,522	2.70
200		Salary Benefits	59,077	40,150	55,732	0.00	70,512	0.00	70,512	70,512	0.00
300		Purchase Services	18,638	106,001	16,450	0.00	16,466	0.00	16,466	16,466	0.00
400		Supplies	6,252	4,329	8,622	0.00	5,500	0.00	5,500	5,500	0.00
Total Function	2142	Psychological Test Svcs	217,087	269,277	212,822	2.10	265,000	2.70	265,000	265,000	2.70
Function	2160	Oth Student Treatment Svc									
100		Salaries	0	0	0	0.00	110,964	2.00	110,964	110,964	2.00
200		Salary Benefits	0	0	0	0.00	47,384	0.00	47,384	47,384	0.00
Total Function	2160	Oth Student Treatment Svc	0	0	0	0.00	158,348	2.00	158,348	158,348	2.00
Function	2190	Svc Direct/Studnt Supp Sv									
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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	230	District Reimbursement Fund									
	100	Salaries	1,824,451	2,006,118	2,105,159	2.12	2,003,611	0.74	2,003,611	2,003,611	0.74
	200	Salary Benefits	292,389	296,663	473,457	0.00	432,107	0.00	432,107	432,107	0.00
	300	Purchase Services	6,918	4,172	45,750	0.00	3,848	0.00	3,848	3,848	0.00
	400	Supplies	0	21	7,050	0.00	0	0.00	0	0	0.00
	600	Other Objects	0	595	0	0.00	0	0.00	0	0	0.00
Total Function	2190	Svc Direct/Studnt Supp Sv	2,123,757	2,307,569	2,631,416	2.12	2,439,566	0.74	2,439,566	2,439,566	0.74
Function	2210	Improvment Instruc Svcs									
	100	Salaries	0	3,403	11,556	0.38	0	0.00	0	0	0.00
	200	Salary Benefits	0	283	3,211	0.00	0	0.00	0	0	0.00
	300	Purchase Services	0	0	3,414	0.00	29,779	0.00	29,779	29,779	0.00
	400	Supplies	0	0	26,819	0.00	0	0.00	0	0	0.00
	600	Other Objects	0	0	0	0.00	2,945	0.00	2,945	2,945	0.00
Total Function	2210	Improvment Instruc Svcs	0	3,686	45,000	0.38	32,724	0.00	32,724	32,724	0.00
Function	2211	Improv Instruct Direction									
	100	Salaries	71,584	17,281	9,111	0.18	6,318	0.12	6,318	6,318	0.12
	200	Salary Benefits	20,384	6,719	4,974	0.00	3,614	0.00	3,614	3,614	0.00
	300	Purchase Services	697	0	915	0.00	68	0.00	68	68	0.00
Total Function	2211	Improv Instruct Direction	92,665	24,000	15,000	0.18	10,000	0.12	10,000	10,000	0.12
Function	2230	Assessment And Testing									
	100	Salaries	41,126	44,928	34,027	0.95	39,499	0.95	39,499	39,499	0.95
	200	Salary Benefits	27,133	19,621	18,078	0.00	13,797	0.00	13,797	13,797	0.00
	300	Purchase Services	2,648	3,018	5,055	0.00	3,575	0.00	3,575	3,575	0.00
	400	Supplies	259	55	0	0.00	0	0.00	0	0	0.00
	600	Other Objects	0	0	5,100	0.00	5,100	0.00	5,100	5,100	0.00
Total Function	2230	Assessment And Testing	71,166	67,622	62,260	0.95	61,971	0.95	61,971	61,971	0.95
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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	230	District Reimbursement Fund									
Function	2321	Office Superintendent Svc									
100		Salaries	15,000	0	0	0.00	0	0.00	0	0	0.00
200		Salary Benefits	17,765	0	0	0.00	0	0.00	0	0	0.00
300		Purchase Services	3,655	0	0	0.00	0	0.00	0	0	0.00
600		Other Objects	1,594	0	0	0.00	0	0.00	0	0	0.00
Total Function	2321	Office Superintendent Svc	38,014	0	0	0.00	0	0.00	0	0	0.00
Function	2520	Fiscal Services									
100		Salaries	191,497	233,060	263,939	4.90	310,417	5.70	310,417	310,417	5.70
200		Salary Benefits	103,051	126,752	142,966	0.00	159,386	0.00	159,386	159,386	0.00
300		Purchase Services	4,477	4,135	4,195	0.00	1,247	0.00	1,247	1,247	0.00
400		Supplies	0	2,553	0	0.00	0	0.00	0	0	0.00
Total Function	2520	Fiscal Services	299,025	366,500	411,100	4.90	471,050	5.70	471,050	471,050	5.70
Function	2640	Staff Services									
100		Salaries	27,575	47,370	41,936	1.11	29,279	0.75	29,279	29,279	0.75
200		Salary Benefits	7,900	7,313	21,994	0.00	15,938	0.00	15,938	15,938	0.00
300		Purchase Services	0	1,017	2,570	0.00	3,283	0.00	3,283	3,283	0.00
Total Function	2640	Staff Services	35,475	55,700	66,500	1.11	48,500	0.75	48,500	48,500	0.75
Function	2660	Technology Services									
100		Salaries	185,141	181,849	161,397	3.10	167,587	3.23	167,587	167,587	3.23
200		Salary Benefits	109,988	97,577	91,933	0.00	89,111	0.00	89,111	89,111	0.00
300		Purchase Services	0	0	2,230	0.00	2,519	0.00	2,519	2,519	0.00
Total Function	2660	Technology Services	295,129	279,426	255,560	3.10	259,217	3.23	259,217	259,217	3.23
Major Function	2000	Support Services	3,298,702	3,536,400	4,616,967	26.33	3,948,786	18.09	3,948,786	3,948,786	18.09
Function	5200	Transfers Of Funds									
700		Transfers	(93,681)	0	0	0.00	0	0.00	0	0	0.00
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			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	230	District Reimbursement Fund									
Total Function	5200	Transfers Of Funds	(93,681)	0	0	0.00	0	0.00	0	0	0.00
Major Function	5000		(93,681)	0	0	0.00	0	0.00	0	0	0.00
Function	6000	Contingencies									
800		Other Uses	0	0	55,802	0.00	72,212	0.00	72,212	72,212	0.00
Total Function	6000	Contingencies	0	0	55,802	0.00	72,212	0.00	72,212	72,212	0.00
Major Function	6000	Contingencies	0	0	55,802	0.00	72,212	0.00	72,212	72,212	0.00
Function	7000	Unappropriated Ending Bal									
800		Other Uses	57,199	86,919	0	0.00	0	0.00	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	57,199	86,919	0	0.00	0	0.00	0	0	0.00
Major Function	7000	Unappropriated Ending Bal	57,199	86,919	0	0.00	0	0.00	0	0	0.00
Total Fund	230	District Reimbursement Fund	3,262,219	3,623,319	4,672,769	26.33	4,020,998	18.09	4,020,998	4,020,998	18.09

Requirements Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	296	Facility Maintenance Fund									
Function	2540	Opertion/Maint Of Plant									
100		Salaries	0	0	46,345	1.00	0	0.00	0	0	0.00
200		Salary Benefits	0	0	6,595	0.00	0	0.00	0	0	0.00
300		Purchase Services	0	12,422	0	0.00	0	0.00	0	0	0.00
400		Supplies	0	20,864	44,065	0.00	45,000	0.00	45,000	45,000	0.00
Total Function	2540	Opertion/Maint Of Plant	0	33,286	97,005	1.00	45,000	0.00	45,000	45,000	0.00
Major Function	2000	Support Services	0	33,286	97,005	1.00	45,000	0.00	45,000	45,000	0.00
Function	6000	Contingencies									
800		Other Uses	0	0	47,000	0.00	40,550	0.00	40,550	40,550	0.00
Total Function	6000	Contingencies	0	0	47,000	0.00	40,550	0.00	40,550	40,550	0.00
Major Function	6000	Contingencies	0	0	47,000	0.00	40,550	0.00	40,550	40,550	0.00
Function	7000	Unappropriated Ending Bal									
800		Other Uses	50,291	117,005	0	0.00	0	0.00	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	50,291	117,005	0	0.00	0	0.00	0	0	0.00
Major Function	7000	Unappropriated Ending Bal	50,291	117,005	0	0.00	0	0.00	0	0	0.00
Total Fund	296	Facility Maintenance Fund	50,291	150,291	144,005	1.00	85,550	0.00	85,550	85,550	0.00

Requirements Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	302	PERS Bond									
Function	5110	Long Term Debt Service									
600		Other Objects	384,411	404,411	424,411	0.00	444,411	0.00	444,411	444,411	0.00
Total Function	5110	Long Term Debt Service	384,411	404,411	424,411	0.00	444,411	0.00	444,411	444,411	0.00
Major Function	5000		384,411	404,411	424,411	0.00	444,411	0.00	444,411	444,411	0.00
Function	7000	Unappropriated Ending Bal									
800		Other Uses	1,453,405	1,485,225	1,426,080	0.00	1,494,354	0.00	1,494,354	1,494,354	0.00
Total Function	7000	Unappropriated Ending Bal	1,453,405	1,485,225	1,426,080	0.00	1,494,354	0.00	1,494,354	1,494,354	0.00
Major Function	7000	Unappropriated Ending Bal	1,453,405	1,485,225	1,426,080	0.00	1,494,354	0.00	1,494,354	1,494,354	0.00
Total Fund	302	PERS Bond	1,837,816	1,889,636	1,850,491	0.00	1,938,764	0.00	1,938,764	1,938,764	0.00

Requirements Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	500	Print Shop									
Function	2574	Print, Publ & Dup Service									
100		Salaries	91,752	91,380	87,303	2.00	93,566	2.00	93,566	93,566	2.00
200		Salary Benefits	46,232	43,600	47,286	0.00	44,920	0.00	44,920	44,920	0.00
300		Purchase Services	55,148	36,752	58,845	0.00	59,255	0.00	59,255	59,255	0.00
400		Supplies	41,755	41,083	48,786	0.00	49,186	0.00	49,186	49,186	0.00
600		Other Objects	0	18	0	0.00	155	0.00	155	155	0.00
Total Function	2574	Print, Publ & Dup Service	234,887	212,832	242,220	2.00	247,082	2.00	247,082	247,082	2.00
Major Function	2000	Support Services	234,887	212,832	242,220	2.00	247,082	2.00	247,082	247,082	2.00
Function	7000	Unappropriated Ending Bal									
800		Other Uses	(1,992)	(5,134)	0	0.00	0	0.00	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	(1,992)	(5,134)	0	0.00	0	0.00	0	0	0.00
Major Function	7000	Unappropriated Ending Bal	(1,992)	(5,134)	0	0.00	0	0.00	0	0	0.00
Total Fund	500	Print Shop	232,896	207,698	242,220	2.00	247,082	2.00	247,082	247,082	2.00

Requirements Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 505	Information Technology										
Function 2660	Technology Services										
100	Salaries		39,998	43,211	115,719	2.80	124,681	2.87	124,681	124,681	2.87
200	Salary Benefits		14,984	28,694	72,649	0.00	81,619	0.00	81,619	81,619	0.00
300	Purchase Services		275	622	4,911	0.00	3,763	0.00	3,763	3,763	0.00
400	Supplies		45,671	22,777	42,085	0.00	118,000	0.00	118,000	118,000	0.00
600	Other Objects		5,968	0	0	0.00	0	0.00	0	0	0.00
Total Function 2660	Technology Services		106,896	95,305	235,364	2.80	328,064	2.87	328,064	328,064	2.87
Major Function 2000	Support Services		106,896	95,305	235,364	2.80	328,064	2.87	328,064	328,064	2.87
Function 6000	Contingencies										
800	Other Uses		0	0	16,002	0.00	50,455	0.00	50,455	50,455	0.00
Total Function 6000	Contingencies		0	0	16,002	0.00	50,455	0.00	50,455	50,455	0.00
Major Function 6000	Contingencies		0	0	16,002	0.00	50,455	0.00	50,455	50,455	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		23,914	49,494	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		23,914	49,494	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		23,914	49,494	0	0.00	0	0.00	0	0	0.00
Total Fund 505	Information Technology		130,810	144,799	251,366	2.80	378,519	2.87	378,519	378,519	2.87

Requirements Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 610	Unemployment Fund										
Function 2520	Fiscal Services										
300	Purchase Services		0	0	400	0.00	400	0.00	400	400	0.00
Total Function 2520	Fiscal Services		0	0	400	0.00	400	0.00	400	400	0.00
Function 2529	Other Fiscal Services										
200	Salary Benefits		16,780	26,268	50,000	0.00	50,000	0.00	50,000	50,000	0.00
300	Purchase Services		400	400	0	0.00	0	0.00	0	0	0.00
Total Function 2529	Other Fiscal Services		17,180	26,668	50,000	0.00	50,000	0.00	50,000	50,000	0.00
Major Function 2000	Support Services		17,180	26,668	50,400	0.00	50,400	0.00	50,400	50,400	0.00
Function 5200	Transfers Of Funds										
700	Transfers		0	400,000	0	0.00	0	0.00	0	0	0.00
Total Function 5200	Transfers Of Funds		0	400,000	0	0.00	0	0.00	0	0	0.00
Major Function 5000			0	400,000	0	0.00	0	0.00	0	0	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	149,600	0.00	90,600	0.00	90,600	90,600	0.00
Total Function 6000	Contingencies		0	0	149,600	0.00	90,600	0.00	90,600	90,600	0.00
Major Function 6000	Contingencies		0	0	149,600	0.00	90,600	0.00	90,600	90,600	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		617,129	190,461	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		617,129	190,461	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		617,129	190,461	0	0.00	0	0.00	0	0	0.00
Total Fund 610	Unemployment Fund		634,309	617,129	200,000	0.00	141,000	0.00	141,000	141,000	0.00

Requirements Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 620	Early Retirement Fund										
Function 2700	Supplemental Retirement										
100	Salaries		5,000	0	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits		45,709	29,833	50,000	0.00	40,000	0.00	40,000	40,000	0.00
Total Function 2700	Supplemental Retirement		50,709	29,833	50,000	0.00	40,000	0.00	40,000	40,000	0.00
Major Function 2000	Support Services		50,709	29,833	50,000	0.00	40,000	0.00	40,000	40,000	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	385,000	0.00	410,000	0.00	410,000	410,000	0.00
Total Function 6000	Contingencies		0	0	385,000	0.00	410,000	0.00	410,000	410,000	0.00
Major Function 6000	Contingencies		0	0	385,000	0.00	410,000	0.00	410,000	410,000	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		493,370	468,762	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		493,370	468,762	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		493,370	468,762	0	0.00	0	0.00	0	0	0.00
Total Fund 620	Early Retirement Fund		544,079	498,595	435,000	0.00	450,000	0.00	450,000	450,000	0.00

Requirements Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 630	Computer Replacement Fund										
Function 2470	Internal Service										
400	Supplies		0	0	100,000	0.00	221,000	0.00	221,000	221,000	0.00
Total Function 2470	Internal Service		0	0	100,000	0.00	221,000	0.00	221,000	221,000	0.00
Function 2570	Internal Services										
400	Supplies		14,013	0	0	0.00	0	0.00	0	0	0.00
Total Function 2570	Internal Services		14,013	0	0	0.00	0	0.00	0	0	0.00
Major Function 2000	Support Services		14,013	0	100,000	0.00	221,000	0.00	221,000	221,000	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	60,000	0.00	100,000	0.00	100,000	100,000	0.00
Total Function 6000	Contingencies		0	0	60,000	0.00	100,000	0.00	100,000	100,000	0.00
Major Function 6000	Contingencies		0	0	60,000	0.00	100,000	0.00	100,000	100,000	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		64,145	112,170	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		64,145	112,170	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		64,145	112,170	0	0.00	0	0.00	0	0	0.00
Total Fund 630	Computer Replacement Fund		78,158	112,170	160,000	0.00	321,000	0.00	321,000	321,000	0.00

Requirements Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund 640	Facility Reserve Fund										
Function	4150	Building Acq/Const/Improv									
400		Supplies	0	0	255,000	0.00	255,000	0.00	255,000	255,000	0.00
500		Equipment	0	0	180,000	0.00	180,000	0.00	180,000	180,000	0.00
Total Function	4150	Building Acq/Const/Improv	0	0	435,000	0.00	435,000	0.00	435,000	435,000	0.00
Major Function	4000		0	0	435,000	0.00	435,000	0.00	435,000	435,000	0.00
Function	6000	Contingencies									
800		Other Uses	0	0	172,000	0.00	202,000	0.00	202,000	202,000	0.00
Total Function	6000	Contingencies	0	0	172,000	0.00	202,000	0.00	202,000	202,000	0.00
Major Function	6000	Contingencies	0	0	172,000	0.00	202,000	0.00	202,000	202,000	0.00
Function	7000	Unappropriated Ending Bal									
800		Other Uses	277,835	577,835	0	0.00	0	0.00	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	277,835	577,835	0	0.00	0	0.00	0	0	0.00
Major Function	7000	Unappropriated Ending Bal	277,835	577,835	0	0.00	0	0.00	0	0	0.00
Total Fund	640	Facility Reserve Fund	277,835	577,835	607,000	0.00	637,000	0.00	637,000	637,000	0.00

Requirements Report

			2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Fund	650	PERS Reserve Fund									
Function	2649	Other Staff Services									
	200	Salary Benefits	0	0	100,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Function	2649	Other Staff Services	0	0	100,000	0.00	50,000	0.00	50,000	50,000	0.00
Major Function 2000		Support Services	0	0	100,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Fund	650	PERS Reserve Fund	0	0	100,000	0.00	50,000	0.00	50,000	50,000	0.00

Requirements Report

	2014-15 Actuals	2015-16 Actuals	2016-17 Adopted	2016-17 FTE	2017-18 Proposed	2017-18 Proposed FTE	2017-18 Approved	2017-18 Adopted	2017-18 Adopted FTE
Grand Totals:	37,729,717	38,809,596	41,452,803	193.30	42,277,501	186.80	42,277,501	42,277,501	186.80

APPENDICES

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 2017-18 Budget, the Resolution to Impose and Categorize Taxes, and the Resolution to Making the 2017-18 Appropriations. These will be inserted once the budget has been approved.



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Notice of Budget Committee Meeting

Release Date: 5/1/2017

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, 2017 to June 30, 2018, will be held at 1871 NE Stephens St., Roseburg, OR. The meeting will take place on the 25th day of May, 2017 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 25, 2017 at the administrative offices, 1871 NE Stephens, Roseburg, OR, between 7:30 a.m. and 4:30 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Any person may ask questions about and comment on the budget document.



Douglas Education Service District | 1871 NE Stephens | Roseburg, OR 97470

Telephone: 541.440.4777 | Fax: 541.440.4771

[Admin Login](#)

Douglas Education Service District

Resolution to Approve the Budget

WHEREAS, the Budget Committee for Douglas Education Service District was organized and acted as provided under ORS 294.414, ORS 294.423 and ORS 294.426 to review and discuss the proposed budget for fiscal year 2017-18, and;

WHEREAS, THE Budget Committee has reviewed the proposed budget and made any desired changes, to the proposed budget for 2017-18,

THEREFORE BE IT RESOLVED, that the Budget Committee of Douglas Education Service District formally approves the proposed budget for the 2017-18 fiscal year with changes or revisions, if any, in the amount of \$42,111,081 and approves property taxes for the 2017-18 fiscal year at the following:

Approved Tax Rate: General fund permanent tax rate of \$.5296 per \$1,000 of assessed value.

Chris Ruest

Douglas Education Service District Budget Committee Chair

May 25, 2017

Date

Affidavit of Publication

The News-Review

OF DOUGLAS COUNTY

Roseburg, Oregon

ISSUED DAILY EXCEPT MONDAY

STATE OF OREGON }
COUNTY OF DOUGLAS } ss.

I, DANIEL MCCUE, being first duly sworn, depose and say that I am the CHIEF FINANCIAL OFFICER, of The News-Review, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at Roseburg in the aforesaid county and state; that the _____

#3817 Legal Notice of Budget Meeting

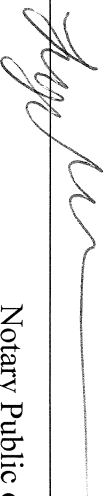
a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 successive and consecutive days in the following issue:

April 27, 2017

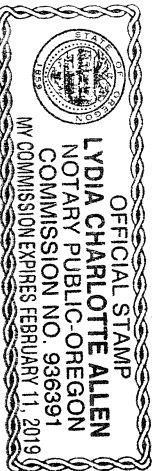
The fee actually charged by such newspaper for such publication is \$54.27



Subscribed and sworn to before me this 22nd day of June, 2017.



Notary Public of Oregon



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, 2017 to June 30, 2018, will be held at 1871 NE Stephens St., Roseburg, OR. The meeting will take place on the 25th day of May, 2017 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 25, 2017 at the administrative offices, 1871 NE Stephens, Roseburg, OR, between 7:30 a.m. and 4:30 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Any person may ask questions about and comment on the budget document.

#3817 Pub. Dates: April 27, 2017

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Douglas Education Service District will be held on June 15, 2017 at 6:30 pm at 1871 NE Stephens Roseburg, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Douglas Education Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1871 NE Stephens Roseburg, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at <http://www.douglased.k12.or.us/aboutus/public-info/budget>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Barbara Taylor, CFO

Telephone: 541-440-4752

Email: barbara.taylor@douglased.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2015-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
Beginning Fund Balance	\$7,455,446	\$6,769,255	\$6,847,888
Current Year Property Taxes, other than Local Option Taxes	4,040,935	4,110,600	4,233,918
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	6,333,411	6,997,603	6,862,168
Revenue from Intermediate Sources	450,357	439,423	355,570
Revenue from State Sources	10,901,852	14,517,546	15,653,147
Revenue from Federal Sources	2,180,854	1,225,309	590,186
Interfund Transfers	7,333,907	7,259,067	7,600,624
All Other Budget Resources	112,834	134,000	134,000
Total Resources	\$38,809,596	\$41,452,803	\$42,277,501

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$11,034,080	\$12,185,299	\$12,306,244
Other Associated Payroll Costs	4,509,567	5,967,025	5,926,636
Purchased Services	2,375,769	4,305,930	4,327,243
Supplies & Materials	586,017	1,037,628	1,212,781
Capital Outlay	63,956	193,000	180,000
Other Objects (except debt service & interfund transfers)	817,977	683,416	982,702
Debt Service*	404,411	424,411	444,411
Interfund Transfers*	11,789,586	12,120,311	12,390,444
Operating Contingency	0	2,709,703	2,612,686
Unappropriated Ending Fund Balance & Reserves	7,228,233	1,826,080	1,894,354
Total Requirements	\$38,809,596	\$41,452,803	\$42,277,501

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$7,198,464	\$7,886,259	\$8,603,588
FTE	91.4528	88.9726	88.2832
2000 Support Services	11,227,204	13,019,854	12,808,131
FTE	100.0533	96.7801	90.5981
3000 Enterprise & Community Service	961,698	3,031,185	3,088,887
FTE	5.75	7.55	7.9191
4000 Facility Acquisition & Construction	0	435,000	435,000
FTE	0	0	0
5000 Other Uses	4,455,679	4,861,244	4,789,820
5100 Debt Service*	404,411	424,411	444,411
5200 Interfund Transfers*	7,333,907	7,259,067	7,600,624
6000 Contingency		2,709,703	2,612,686
7000 Unappropriated Ending Fund Balance	7,228,233	1,826,080	1,894,354
Total Requirements	\$38,809,596	\$41,452,803	\$42,277,501
Total FTE	197.2561	193.3027	186.8004

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The Douglas Education Service District uses a zero based budget approach by evaluating each program independently. The majority of the agency revenue is from State and Federal Grants/Contracts along with State School Fund allocation. The projected higher funding levels for Enterprise & Community Service are for increased contracts with the State for Early Learning Hub activities.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit: 5.296 per \$1,000)	0.5296	0.5296	0.5296
Local Option Levy			
Levy For General Obligation Bonds			
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds			
Other Bonds	\$5,889,538		
Other Borrowings			
Total			

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

Affidavit of Publication

The News-Review

OF DOUGLAS COUNTY

Roseburg, Oregon

ISSUED DAILY EXCEPT MONDAY

STATE OF OREGON
COUNTY OF DOUGLAS } ss.

I, DANIEL MCCUE, being first duly sworn, depose and say that I am the CHIEF FINANCIAL OFFICER, of The News-Review, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at Roseburg in the aforesaid county and state; that the

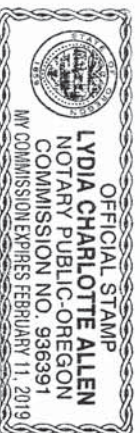
#3974 Legal Notice of Budget Hearing

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 successive and consecutive days in the following issue:
June 9, 2017

The fee actually charged by such newspaper for such publication is \$344.25

Subscribed and sworn to before me this 22nd day of June, 2017.

Notary Public of Oregon



FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Douglas Education Service District will be held on June 15, 2017 at 6:30 pm at 1871 NE Stephens Roseburg, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2017 as approved by the Douglas Education Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1871 NE Stephens Roseburg, Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at <http://www.douglasesd.k12.or.us/district-us-public-ntb-budget>. This budget is for an annual budget period. The budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Barbara Taylor, CFO

Telephone: 541-440-4752

Email: barbara.taylor@douglasesd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2015-16	Adopted Budget This Year 2016-17	Approved Budget Next Year 2017-18
Beginning Fund Balance	\$7,455,446	\$6,789,255	\$6,568,888
Current Year Property Taxes, other than Local Option Taxes	4,040,335	4,110,600	4,233,318
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	6,333,411	6,997,603	6,882,168
Revenue from Intermediate Sources	450,357	439,423	355,570
Revenue from State Sources	10,901,852	14,517,546	15,653,142
Revenue from Federal Sources	2,180,854	1,229,309	590,185
Interfund Transfers	7,333,907	7,259,067	7,600,624
All Other Budget Resources	112,834	134,000	134,000
Total Resources	\$38,809,595	\$41,452,803	\$42,277,507

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$11,034,080	\$12,185,259	\$12,306,244
Other Associated Payroll Costs	4,809,367	5,567,025	5,926,595
Purchased Services	2,375,769	4,005,930	4,327,243
Supplies & Materials	586,017	1,037,628	1,212,781
Capital Outlay	63,956	193,000	180,000
Other Objects (except debt service & interfund transfers)	817,977	683,416	882,702
Debt Service*	404,411	424,411	444,411
Interfund Transfers*	11,789,586	12,120,311	12,390,444
Operating Contingency	0	2,708,703	2,612,666
Unappropriated Ending Fund Balance & Reserves	7,228,233	1,826,080	1,864,354
Total Requirements	\$38,809,595	\$41,452,803	\$42,277,507

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$7,196,454	\$7,886,259	\$8,603,588
FTE	91,4528	88,9726	88,2832
2000 Support Services	11,227,204	13,019,854	12,808,131
FTE	100,0533	98,7801	90,5981
3000 Enterprise & Community Service	961,686	3,031,185	3,088,887
FTE	5,75	7,58	8,9191
4000 Family Acquisition & Construction	0	435,000	450,000
FTE	0	0	0
5000 Other Uses	4,455,679	4,861,244	4,650,820
5100 Debt Service*	404,411	424,411	404,411
5200 Interfund Transfers*	7,333,907	7,259,067	7,600,624
6000 Contingency	2,708,703	2,708,703	2,612,666
7000 Unappropriated Ending Fund Balance	7,228,233	1,826,080	1,864,354
Total Requirements	\$38,809,595	\$41,452,803	\$42,277,507
Total FTE	197,2651	193,3027	186,8004

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **

The Douglas Education Service District uses a zero based budget approach by evaluating each program independently. The majority of the agency revenue is from State and Federal Grants/Contracts along with State School Fund allocation. The projected higher funding levels for Enterprise & Community Service are for increased contracts with the State for Early Learning Hub activities.

PROPERTY TAX LEVIES			
Permanent Rate Levy (Rate Limit: 5.286 per \$1,000)	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Local Option Levy	0.5286	0.5286	0.5286
Levy for General Obligation Bonds			
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds			
Other Bonds	\$5,889,539		
Other Borrowings			
Total			

** If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

#3974 Pub. Date: June 9, 2017

DOUGLAS EDUCATION SERVICE DISTRICT

RESOLUTION No. 17-04

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Douglas Education Service District hereby adopts the budget for fiscal year 2017-18 in the total amount of \$40,383,147 This budget is now on file at 1871 NE Stephens in Roseburg, Oregon 97470.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2017, for the following purposes:

General Fund		Debt Service Fund	
Instruction.....	562,269	Debt Service	444,411
Support Services.....	5,154,344	Contingency.....	0
Transfers	45,000	Total.....	\$444,411
Appropriations	1,169,710	Enterprise Funds	
Debt Service	0	Support Services.....	575,146
Contingency.....	489,001	Contingency.....	50,455
Total.....	\$7,420,324	Total.....	\$625,601
Special Revenue Funds		Internal Service Funds	
Instruction.....	8,041,319	Support Services.....	361,400
Support Services.....	6,717,242	Facilities Construction...	435,000
Enterprise & Comm....	3,088,887	Transfers	0
Transfers	7,555,624	Appropriations	0
Appropriations	3,620,110	Contingency.....	802,600
Contingency.....	1,270,630	Total.....	\$1,599,000
Total.....	\$30,293,812	Total APPROPRIATIONS, All Funds	

Total Unappropriated and Reserve Amounts, All Funds	\$40,383,147
TOTAL ADOPTED BUDGET	\$42,277,501

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within Douglas County for tax year 2017-18:

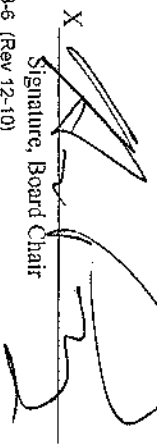
(1) At the rate of \$.5296 per \$1,000 of assessed value for permanent rate tax;

CATEGORIZING THE TAX

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

Permanent Rate Tax.....	\$.5296/\$1,000	Subject to the Education Limitation	Excluded from Limitation
			\$0.00

The above resolution statements were approved and declared adopted on June 15, 2017.

X 
Signature, Board Chair

X 
Date

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.

BUDGET TERMINOLOGY (CONT.)

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 of 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.

BUDGET TERMINOLOGY (CONT.)

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