

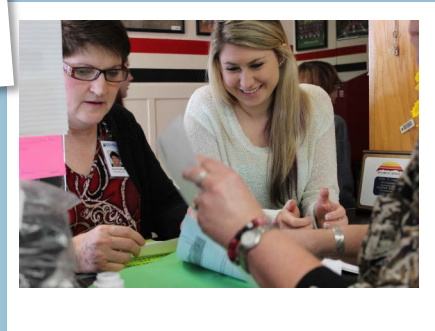
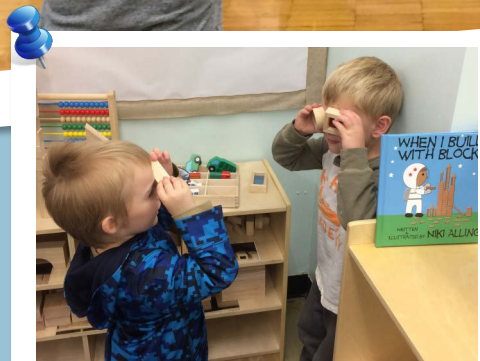
Douglas Education Service District

Roseburg, Oregon

The Douglas ESD mission is to add value to public education so that cooperation among school districts and the ESD results in higher quality, less expensive and more diversified services.



2018-19 ADOPTED BUDGET



**DOUGLAS EDUCATION SERVICE DISTRICT
2018-19 BUDGET
TABLE OF CONTENTS**

	Page
TABLE OF CONTENTS	1
BUDGET TIMELINE	4
BUDGET COMMITTEE	5
BUDGET MESSAGE	6
BUDGET DOCUMENT USER'S GUIDE	8
INTRODUCTION	
EXECUTIVE SUMMARY	9
ESD FUNDING	9
SCHOOL DISTRICTS SERVED	10
RESOLUTION/LOCAL SERVICE PLAN PROCESS	11
BUDGET DEVELOPMENT PROCESS	15
BUDGET INFORMATION	17
FUND SUMMARY	
GENERAL FUND (100)	18
SPECIAL REVENUE FUNDS	
GRANTS & PROJECT FUNDS (205)	19
REGIONAL EI/ECSE FUND (207)	20
SOUTH CENTRAL OREGON EARLY LEARNING HUB (208)	21
DISTRICT REIMBURSEMENT FUND (230)	22
FACILITY MAINTENANCE FUND (296)	23
DEBT SERVICE FUND (302)	24
CAPITAL PROJECTS FUND-LIBRARY (401)	25
ENTERPRISE FUND-PRINT SHOP (500)	26
ENTERPRISE FUND-INFORMATION TECHNOLOGY (505)	27
INTERNAL SERVICE FUNDS	
UNEMPLOYMENT FUND (610)	28
EARLY RETIREMENT FUND (620)	29
COMPUTER REPLACEMENT FUND (630)	30
FACILITY RESERVE FUND (640)	31
PERS RESERVE FUND (650)	32
AGENCY-SCHOLORSHIP FUND	33

TABLE OF CONTENTS (Cont.)

FINANCIAL SECTION

REVENUE

GENERAL FUND (100)	35
SPECIAL REVENUE FUNDS	
GRANTS & PROJECT FUNDS (205).....	36
REGIONAL EI/ECSE FUND (207).....	37
SOUTH-CENTRAL OREGON EARLY LEARNING HUB (208).....	38
DISTRICT REIMBURSEMENT FUND (230).....	39
FACILITY MAINTENANCE FUND (296).....	40
DEBT SERVICE FUND (302).....	41
CAPITAL PROJECTS FUND-LIBRARY (401).....	42
ENTERPRISE FUND-PRINT SHOP (500)	43
ENTERPRISE FUND-INFORMATION TECHNOLOGY (505)	44
INTERNAL SERVICE FUNDS	
UNEMPLOYMENT FUND (610).....	45
EARLY RETIREMENT FUND (620).....	46
COMPUTER REPLACEMENT FUND (630).....	47
FACILITY RESERVE FUND (640).....	48
PERS RESERVE FUND (650).....	49
AGENCY-SCHOLARSHIP FUND	

REQUIREMENTS (EXPENDITURES)

GENERAL FUND (100)	51
SPECIAL REVENUE FUNDS	
GRANTS & PROJECT FUNDS (205).....	59
REGIONAL EI/ECSE FUND (207).....	66
SOUTH-CENTRAL OREGON EARLY LEARNING HUB (208).....	67
DISTRICT REIMBURSEMENT FUND (230).....	68
FACILITY MAINTENANCE FUND (296).....	72
DEBT SERVICE FUND (302).....	73
CAPITAL PROJECTS FUND-LIBRARY (401).....	74
ENTERPRISE FUND-PRINT SHOP (500)	75
ENTERPRISE FUND-INFORMATION TECHNOLOGY (505)	76
INTERNAL SERVICE FUNDS	
UNEMPLOYMENT FUND (610).....	77
EARLY RETIREMENT FUND (620).....	78
COMPUTER REPLACEMENT FUND (630).....	79
FACILITY RESERVE FUND (640).....	80
PERS RESERVE FUND (650).....	81
AGENCY-SCHOLARSHIP FUND	

TABLE OF CONTENTS (Cont.)

APPENDICES

REQUIRED PUBLICATIONS.....
BUDGET RESOLUTION...
BUDGET TERMINOLOGY

2018-19 BUDGET CALENDAR

May 2, 2018	1st PUBLICATION OF NOTICE OF BUDGET COMMITTEE MEETING in <i>The News Review</i> . Notice to be published not more than 30 days nor less than 5 days prior to date of budget meeting.
May 9, 2018	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 24, 2018 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 7, 2018	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 14, 2018 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, 2018 to June 30, 2019, will be held at 1871 NE Stephens St., Roseburg, OR. The meeting will take place on the 24th day of May, 2018 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 24, 2018 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 14th, 2018, 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, 2018 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

Gina Stewart - At Large	term expires June 30, 2020
Ferne Healy - Zone 1	term expires June 30, 2019
Mike Keizer - Zone 4	term expires June 30, 2020
Anita Cox, Vice-Chair - Zone 5	term expires June 30, 2020
Harry McDermott - Zone 2	term expires June 30, 2020
Chris Rusch, Chair - At Large	term expires June 30, 2019
Hank Perry - Zone 3	term expires June 30, 2019

Appointed Committee Members

Jerry O'Sullivan - Zone 4	term expires June 30, 2019
Vacancy - Zone 5	term expires June 30, 2019
Vacancy - Zone 3	term expires June 30, 2020
Stan Spencer - Zone 4	term expires June 30, 2018
Vacancy - Zone 5	term expires June 30, 2020
Sam Lee - Zone 3	term expires June 30, 2018
Howard Johnson- Zone 2	term expires June 30, 2019
Charles Lee - Zone 1	term expires June 30, 2019

**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 2018-19

It is my pleasure to present to you the budget for the 2018-19 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 Days Creek or North Douglas, Camas Valley or Glide, 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 percent of the overall expenditures of the ESD. As we are in the second year of a biennium, we expect year-over-year funding to remain stable, however, just like most schools the increases in PERS liability and other costs that will hit in FY 2019-20 are of definite concern. I am pleased that we have been able to maintain the many services that the districts in Douglas County rely on within this budget. ESD staff has increased again this year, as a result of either new or increased ODE contracts, grants, or entrepreneurial efforts.

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 type of educational opportunities as those in Salem or Portland, and our districts are no less deserving of educational services.

The administration at Roseburg continues to periodically float "opting out" of the education service district. Should Roseburg Public Schools 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 2019-20.

One way we hope to continue expanding our services is through our library partnership with the city of Roseburg. Thanks to this partnership, Douglas ESD will be moving a number of staff to the remodeled library building in December 2018. The ESD board has recognized for many years the space limitations inherent in our current building. By moving to the library, not only will the ESD be helping to resurrect an important community resource, but we will be able to turn our current building into an early learning center.

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 appreciate. We here at Douglas ESD appreciate your commitment to this process and, more importantly, to the children of Douglas County.

Michael Lasher, Superintendent

BUDGET DOCUMENT USER'S GUIDE

This budget document contains the complete fiscal year 2018-19 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.

(This page intentionally left blank)

INTRODUCTION

EXECUTIVE SUMMARY

The Douglas Education Service District administration is pleased to present the 2018-19 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 2018-19 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 2018-19 the Douglas ESD local funding (property taxes and state timber receipts) amount per ADMw is projected to be \$261.11, state funding is projected to be \$108.52 per ADMw, for a total of \$369.63. Therefore, local funding provides 71% 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 2018-19 is as follows:

	ADMr	ADMw
Camas Valley	200	358
Days Creek	187	351
Elkton	245	410
Glendale	290	459
Glide	728	941
North Douglas	330	485
Oakland	621	796
Riddle	385	534
Roseburg	5,900	6,855
South Umpqua	1,525	1,822
Sutherlin	1,280	1,502
Winston-Dillard	1,400	1,654
Yoncalla	235	413
Total	13,326	16,582

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

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

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:

- e. 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.
- f. Professional Development Coordination to support educators in effective strategies and practice in curriculum, instruction, and assessment.
- g. Instructional technology support to provide assistance to districts and teachers in effectively using technology in the classroom to enhance and promote learning.
- h. 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.
- i. Registration of Home Schooled children.
- j. Career and Technical Education Initiatives
- k. Mentoring of District Licensed Staff

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.
- g. Collaboration with Pacific University to assist local community members to attain licensure for classrooms. Local Administrators and Teachers provide mentorship for this program

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 2018-19 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 adopted 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 2018-19 Adopted Budget for the Douglas ESD totaling \$48,213,341 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 \$2.2 million and unappropriated/ending fund balances of approximately \$1.8 million.

2018-19 Adopted Budget Funds Summary

	General Fund		Special Revenue Funds		Debt Service Funds		Capital Projects Fund		Enterprise Funds		Internal Service Funds		Adopted Budget 2018-19		Adopted Budget 2017-18	
RESOURCES																
Local Revenue	\$5,150,300		\$ 5,756,369		\$ 513,957		\$ -		\$ 584,323		\$ 241,000		\$ 12,245,949		\$ 11,230,086	
Intermediate Revenue	-		574,982		-		-		-		-		574,982		355,570	
State Revenue	1,775,501		13,974,604		-		-		-		-		15,750,105		15,653,147	
Federal Revenue	-		2,428,313		-		-		-		-		2,428,313		590,186	
Transfers In	200,000		8,088,658		-		-		-		330,000		8,618,658		7,600,624	
Other (Beginning Fund Bal)	1,300,000		2,870,134		1,350,000		1,700,000		93,000		1,282,200		8,595,334		6,847,888	
Total Revenue	\$8,425,801		\$33,693,060		\$1,863,957		\$1,700,000		\$ 677,323		\$1,853,200		\$48,213,341		\$42,277,501	
EXPENDITURES																
		FTE		FTE		FTE		FTE		FTE		FTE		FTE		FTE
Instruction	525,964	5.9	9,512,004	91.6	-		-	-	-		-	-	10,037,968	97.6	\$ 8,603,588	88.3
Support Services	5,562,816	43.6	7,696,205	47.0	-		-	-	632,275	5.1	400,600	-	14,291,896	95.7	12,808,131	90.6
Enterprise and Community Services	-	-	3,224,723	9.1	-		-	-	-	-	-	-	3,224,723	9.1	3,088,887	7.9
Facilities Acquisition & Construction	-	-	-	-	-		1,400,000	-	-	-	800,000	-	2,200,000	-	435,000	-
Other Uses	1,366,211	-	12,256,671	-	469,411		300,000	-	-	-	-	-	14,392,293	-	12,834,855	-
Contingency	570,810	-	1,003,456	-	-		-		45,048	-	652,600	-	2,271,914	-	2,612,686	-
Ending Fund Balance	400,000	-	-	-	1,394,547		-		-	-	-	-	1,794,547	-	1,894,354	-
Total Expenditures	\$8,425,801	49.5	\$33,693,060	147.7	\$1,863,957		\$1,700,000	-	\$ 677,323	5.1	\$1,853,200	-	48,213,341	202.3	42,277,501	186.8

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 \$8,425,801 for 2018-19 represents a \$605,477 increase in funding due to decreases in State School Fund dollars, Fees from Grants, Transfers from other funds and Beginning Fund Balance

For fiscal year 2018-19, the adopted budget for the General Fund of the Douglas Education Service District is \$8,425,801. Approximately 52% of the revenue to support this fund is generated from the counties through property taxes. An estimated 21% of the revenue generated is from the State School Fund.

General Fund expenditures total \$8,425,801 for 2018-19. The decrease in Support Services represents reallocation of staff to District and Grant contracts in Special Revenue Funds. The increase in support services represents collective bargaining increases and adding additional staff for autism and special education services. The increase in Other Users reflects the Capital Project Debt payments.

General Fund	2017-18 Adopted Budget	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change			
REVENUE							
Local Revenue	\$ 4,910,918	\$ 5,150,300	\$ 239,382	4.87%			
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%			
State Revenue	\$ 1,529,406	\$ 1,775,501	\$ 246,095	16.09%			
Federal Revenue	\$ -	\$ -	\$ -	0.00%			
Transfers In	\$ 130,000	\$ 200,000	\$ 70,000	53.85%			
Other (Beginning Fund Bal)	\$ 1,250,000	\$ 1,300,000	\$ 50,000	4.00%			
Total Revenue	\$ 7,820,324	\$ 8,425,801	\$ 605,477	7.74%			
EXPENDITURES							
		FTE		FTE			
Instruction	\$ 562,269	6.4	\$ 525,964	5.9	\$ (36,305)	(0.5)	-6.46%
Support Services	\$ 5,154,344	44.2	\$ 5,562,816	43.6	\$ 408,472	(0.6)	7.92%
Enterprise and Community Services	\$ -		\$ -		\$ -	-	0.00%
Facilities Acquisition & Construction	\$ -		\$ -		\$ -	-	0.00%
Other Uses	\$ 1,214,710		\$ 1,366,211		\$ 151,501	-	12.47%
Contingency	\$ 489,001		\$ 570,810		\$ 81,809	-	16.73%
Ending Fund Balance	\$ 400,000		\$ 400,000		\$ -	-	0.00%
Total Expenditures	\$ 7,820,324	50.6	\$ 8,425,801	49.5	\$ 605,477	(1.1)	7.74%

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 2018-19, the adopted budget for the Special Revenue-Grants & Projects Fund of the Douglas ESD is \$14,238,586. Almost 86% of the revenue to support this fund is generated with state contracts and grants through ODE.

Grants & Projects Fund	2017-18 Adopted Budget		2018-19 Adopted Budget		Increase/ (Decrease)		Percent Change			
REVENUE										
Local Revenue	\$	1,223,315		\$	1,597,850	\$	374,535	30.62%		
Intermediate Revenue		355,570			574,982		219,412	61.71%		
State Revenue		754,364			1,501,898		747,534	99.09%		
Federal Revenue		482,298			475,257		(7,041)	-1.46%		
Transfers In		7,405,624			8,058,658		653,034	8.82%		
Other (Beginning Fund Bal)		1,967,827			2,029,942		62,115	3.16%		
Total Revenue	\$	12,188,998		\$	14,238,586	\$	2,049,589	16.82%		
EXPENDITURES										
			FTE			FTE		FTE		
Instruction	\$	8,041,319	81.9	\$	9,512,004	91.6	\$	1,470,686	9.8	18.29%
Support Services		2,468,884	21.6		3,213,413	24.4		744,529	2.7	30.16%
Enterprise and Community Services		461,349	2.2		506,924	2.3		45,575	0.1	9.88%
Facilities Acquisition & Construction		0			0	-		0	-	0.00%
Other Uses		150,000			215,000	-		65,000	-	43.33%
Contingency		1,067,446			791,245			(276,201)	-	-25.87%
Ending Fund Balance		0			0			0	-	0.00%
Total Expenditures	\$	12,188,998	105.7	\$	14,238,586	118.3	\$	2,049,588	12.6	16.82%

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 8.97% increase to reflect increased child counts and commitment to fund these programs by the State of Oregon.

Regional EI/ECSE Contract	2017-18 Adopted Budget	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ -	\$ -	\$ -	0.00%
Intermediate Revenue	0	0	0	0.00%
State Revenue	11,280,305	10,264,207	-1,016,098	-9.01%
Federal Revenue	0	1,953,056	1,953,056	100.00%
Transfers In	0	0	0	0.00%
Other (Beginning Fund Bal)	0	75,000	75,000	0.00%
Total Revenue	\$ 11,280,305	\$12,292,263	\$ 1,011,958	8.97%
EXPENDITURES				
	FTE		FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	254,571	250,592	\$ (3,979)	-1.56%
Enterprise and Community Services	0	0	0	0.00%
Facilities Acquisition & Construction	0	0	0	0.00%
Other Uses	11,025,734	12,041,671	1,015,937	9.21%
Contingency	0	0	0	0.00%
Ending Fund Balance	0	0	0	0.00%
Total Expenditures	\$ 11,280,305	\$12,292,263	\$ 1,011,958	8.97%

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 4.15% increase reflects the full implementation and extended funding of the Pre-School Promise Contract.

South-Central Oregon Early Learning Hub	2017-18 Adopted Budget	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change			
REVENUE							
Local Revenue	\$ 90,000	\$ -	\$ (90,000)	100.00%			
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%			
State Revenue	\$ 2,089,072	\$ 2,208,499	\$ 119,427	5.72%			
Federal Revenue	\$ 107,888	\$ -	\$ (107,888)	-100.00%			
Transfers In	\$ -	\$ -	\$ -	0.00%			
Other (Beginning Fund Bal)	\$ 431,000	\$ 622,192	\$ 191,192	44.36%			
Total Revenue	\$ 2,717,960	\$ 2,830,691	\$ 112,731	4.15%			
EXPENDITURES							
		FTE	FTE	FTE			
Instruction	\$ -	\$ -	\$ -	0.00%			
Support Services	\$ -	\$ -	\$ -	0.00%			
Enterprise and Community Services	\$ 2,627,538	5.7	\$ 2,717,799	6.8	\$ 90,261	1.0	3.44%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%			
Other Uses	\$ -	\$ -	\$ -	0.00%			
Contingency	\$ 90,422	\$ 112,892	\$ 22,470	24.85%			
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%			
Total Expenditures	\$ 2,717,960	5.7	\$ 2,830,691	6.8	\$ 112,731	1.0	4.15%

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 5.96% increase reflects the full implementation of the Ready Set Learn Behavior Program and increased District Contracts both inside and outside Douglas County.

District Reimbursement Fund	2017-18 Adopted Budget	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 3,827,160	\$ 4,158,519	\$ 331,359	8.66%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 20,000	\$ 15,000	\$ (5,000)	100.00%
Other (Beginning Fund Bal)	\$ 173,838	\$ 87,000	\$ (86,838)	-49.95%
Total Revenue	\$ 4,020,998	\$ 4,260,519	\$ 239,521	5.96%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 3,948,786 18.1	\$ 4,201,200 20.8	\$ 252,414 2.7	6.39%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 72,212	\$ 59,319	\$ (12,893)	100.00%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 4,020,998 18.1	\$ 4,260,519 20.8	\$ 239,521 2.7	5.96%

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 budgets to this account for future use.

Facility Maintenance Fund	2017-18 Adopted Budget	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ -	\$ -	\$ -	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)	\$ 70,550	\$ 56,000	\$ (14,550)	100.00%
Total Revenue	\$ 85,550	\$ 71,000	\$ (14,550)	-17.01%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ - -	\$ - -	\$ - -	0.00%
Support Services	\$ 45,000 -	\$ 31,000 -	\$ (14,000) -	-31.11%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 40,550	\$ 40,000	\$ (550)	100.00%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 85,550 -	\$ 71,000 -	\$ (14,550)	-17.01%

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	2017-18 Adopted Budget	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 438,976	\$ 513,957	\$ 74,981	17.08%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 1,499,789	\$ 1,350,000	\$ (149,789)	-9.99%
Total Revenue	\$ 1,938,765	\$ 1,863,957	\$ (74,808)	-3.86%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ -	\$ -	\$ -	0.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ 444,411	\$ 469,411	\$ 25,000	5.63%
Contingency	\$ -	\$ -	\$ -	0.00%
Ending Fund Balance	\$ 1,494,354	\$ 1,394,547	\$ (99,808)	-6.68%
Total Expenditures	\$ 1,938,765	\$ 1,863,957	\$ (74,808)	-3.86%

CAPITAL PROJECTS FUND-LIBRARY (401)

On April 19, 2018, the Board passed resolutions to create the Capital Projects Fund (401) and to enter into a full faith and credit borrowing with Umpqua Bank to remodel and lease a portion of the City of Roseburg Library. Douglas ESD has entered into an operating lease agreement with the City of Roseburg and will start remodeling the much needed space in July 2018. Once this remodel has been completed, additional improvements will be planned for the current office at 1871 NE Stephens street. Other Uses reflects a transfer to Capital Projects Fund (604) to reimburse any prepaid expenditures prior to July 2018.

Capital Projects-Library	2017-18 Adopted Budget	2018-19 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)	\$ -	\$ 1,700,000	\$ 1,700,000	100.00%
Total Revenue	\$ -	\$ 1,700,000	\$ 1,700,000	100.00%
EXPENDITURES				
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ -	\$ -	\$ -	0.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ 1,400,000	\$ 1,400,000	100.00%
Other Uses	\$ -	\$ 300,000	\$ 300,000	100.00%
Contingency	\$ -	\$ -	\$ -	0.00%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ -	\$ 1,700,000	\$ 1,700,000	100.00%

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	2017-18 Adopted Budget	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 255,198	\$ 279,460	\$ 24,262	9.51%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ (8,116)	\$ (12,000)	\$ (3,884)	47.86%
Total Revenue	\$ 247,082	\$ 267,460	\$ 20,378	8.25%
EXPENDITURES				
	FTE		FTE	
Instruction			\$ -	0.00%
Support Services	\$ 247,082	2.0	\$ 267,460	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	\$ 247,082	2.0	\$ 267,460	2.0
			\$ 20,378	-
				8.25%

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	2017-18 Adopted Budget	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 273,519	\$ 304,863	\$ 31,344	11.46%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 105,000	\$ 105,000	\$ -	0.00%
Total Revenue	\$ 378,519	\$ 409,863	\$ 31,344	8.28%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 328,064 2.9	\$ 364,815 3.1	\$ 36,751 0.25	11.20%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 50,455	\$ 45,048	\$ (5,407)	100.00%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 378,519 2.9	\$ 409,863 3.1	\$ 31,344 0.3	8.28%

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. Increases are due to a change in Federal and State law allowing temporary staff such as substitute teachers to collect unemployment.

Unemployment Fund	2017-18 Adopted Budget	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ -	\$ 30,000	\$ 30,000	0.00%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 141,000	\$ 93,000	\$ (48,000)	-34.04%
Total Revenue	\$ 141,000	\$ 123,000	\$ (18,000)	-12.77%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 50,400	\$ 90,400	\$ 40,000	79.37%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 90,600	\$ 32,600	\$ (58,000)	-64.02%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 141,000	\$ 123,000	\$ (18,000)	-12.77%

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 2018-19 Budget.

Early Retirement Fund	2017-18 Adopted Budget	2018-19 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)	\$ 450,000	\$ 442,000	\$ (8,000)	-1.78%
Total Revenue	\$ 450,000	\$ 442,000	\$ (8,000)	-1.78%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 40,000	\$ 40,000	\$ -	0.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 410,000	\$ 402,000	\$ (8,000)	-1.95%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 450,000	\$ 442,000	\$ (8,000)	-1.78%

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. Laptops were replaced in 2017-18 with desktops scheduled for replacement in 2018-19

Computer Replacement Fund	2017-18 Adopted Budget	2018-19 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 161,000	\$ 161,000	\$ -	0.00%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 160,000	\$ 9,200	\$ (150,800)	-94.25%
Total Revenue	\$ 321,000	\$ 170,200	\$ (150,800)	-46.98%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 221,000	\$ 120,200	\$ (100,800)	-45.61%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 100,000	\$ 50,000	\$ (50,000)	-50.00%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 321,000	\$ 170,200	\$ (150,800)	-46.98%

INTERNAL SERVICE FUND-FACILITY RESERVE FUND (640)

The Facility Reserve Fund was established in June 2010 to plan for replacement of existing and/or acquisition of new or additional facilities. In addition, it may be used for Capital Projects for the upkeep of the facilities. The Facility Reserve Fund acts as a savings account and can only be spent for the specific purpose of replacement of existing/and or acquisition of new or additional facilities or for facility capital projects as adopted by the Board. Purchases are made directly out of this fund. Transfers in are for reimbursement for any prepaid expenditures for the Library project.

Capital Projects Fund	2017-18 Adopted Budget	2018-19 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	\$ 330,000	\$ 300,000	1000.00%
Other (Beginning Fund Bal)	\$ 607,000	\$ 638,000	\$ 31,000	5.11%
Total Revenue	\$ 637,000	\$ 968,000	\$ 331,000	51.96%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ -	\$ -	\$ -	0.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ 435,000	\$ 800,000	\$ 365,000	83.91%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 202,000	\$ 168,000	\$ (34,000)	-16.83%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 637,000	\$ 968,000	\$ 331,000	51.96%

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 2019. 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	2017-18 Adopted Budget	2018-19 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)	\$ -	\$ 100,000	\$ 100,000	0.00%
Total Revenue	\$ 50,000	\$ 150,000	\$ 100,000	66.67%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 50,000	\$ 150,000	\$ 100,000	66.67%
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	\$ 50,000	\$ 150,000	\$ 100,000	66.67%

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

	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 100 General Fund									
1111 Cur Yr Taxes	3,820,847	3,949,790	4,001,918	0.00	4,138,300	0.00	4,138,300	4,138,300	0.00
1112 Prior Yr Taxes	189,590	166,771	220,000	0.00	200,000	0.00	200,000	200,000	0.00
1114 Pymts Lieu Prop Taxes	30,498	21,081	12,000	0.00	12,000	0.00	12,000	12,000	0.00
1510 Interest On Investments	37,936	42,657	40,000	0.00	45,000	0.00	45,000	45,000	0.00
1920 Contr/Don Private Sources	0	100	0	0.00	0	0.00	0	0	0.00
1940 Svcs Oth Local Educa Agen	1,825	0	0	0.00	0	0.00	0	0	0.00
1941 Svc Oth Dist Within State	17,588	14,886	14,000	0.00	0	0.00	0	0	0.00
1960 Recovery of Prior Years' Expenditures	19,048	0	0	0.00	25,000	0.00	25,000	25,000	0.00
1980 Fees Charged To Grants	653,690	720,321	610,000	0.00	720,000	0.00	720,000	720,000	0.00
1990 Miscellaneous	34,234	14,482	13,000	0.00	10,000	0.00	10,000	10,000	0.00
1000	4,805,256	4,930,089	4,910,918	0.00	5,150,300	0.00	5,150,300	5,150,300	0.00
2199 Other Intermed Srcs	269,820	193,054	0	0.00	0	0.00	0	0	0.00
2000	269,820	193,054	0	0.00	0	0.00	0	0	0.00
3101 SSF- Gen Support	1,321,757	1,539,013	1,529,406	0.00	1,775,501	0.00	1,775,501	1,775,501	0.00
3199 Other Unrestricted Grants in aid	0	975	0	0.00	0	0.00	0	0	0.00
3000	1,321,757	1,539,988	1,529,406	0.00	1,775,501	0.00	1,775,501	1,775,501	0.00
5200 Interfund Transfers	400,000	0	130,000	0.00	200,000	0.00	200,000	200,000	0.00
5400 Resources Beg Fund Bal	1,891,967	1,548,441	1,250,000	0.00	1,300,000	0.00	1,300,000	1,300,000	0.00
5000	2,291,967	1,548,441	1,380,000	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
Total Fund 100 General Fund	8,688,800	8,211,572	7,820,324	0.00	8,425,801	0.00	8,425,801	8,425,801	0.00

Resources Report

	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 205 Grants & Projects Fund									
0000 DO NOT USE	0	0	205,132	0.00	250,647	0.00	250,647	250,647	0.00
0000 DO NOT USE	0	0	205,132	0.00	250,647	0.00	250,647	250,647	0.00
1200 Othr Local Gov Revenue	0	4,086	0	0.00	0	0.00	0	0	0.00
1321 Individual Tuition	107,987	90,824	94,700	0.00	80,000	0.00	80,000	80,000	0.00
1910 Rentals	4,926	7,425	0	0.00	0	0.00	0	0	0.00
1920 Contr/Don Private Sources	171,187	325,909	186,800	0.00	225,500	0.00	225,500	225,500	0.00
1941 Svc Oth Dist Within State	586,108	672,560	700,303	0.00	885,400	0.00	885,400	885,400	0.00
1944 Services/ESD Admin Costs	0	0	0	0.00	85,000	0.00	85,000	85,000	0.00
1945 Undesignated	0	0	0	0.00	30,800	0.00	30,800	30,800	0.00
1946 Services/ESD-Admin Markup	0	0	0	0.00	15,000	0.00	15,000	15,000	0.00
1990 Miscellaneous	334,651	300,130	241,513	0.00	276,150	0.00	276,150	276,150	0.00
1000	1,204,858	1,400,934	1,223,315	0.00	1,597,850	0.00	1,597,850	1,597,850	0.00
2199 Other Intermed Srcs	172,237	128,708	136,438	0.00	190,052	0.00	190,052	190,052	0.00
2200 Restricted Revenue	0	102,847	14,000	0.00	71,283	0.00	71,283	71,283	0.00
2900 Revenue-Intermediate Government	8,300	0	0	0.00	0	0.00	0	0	0.00
2901 Revenue-Behalf of District-HUB via Stat	0	0	0	0.00	25,000	0.00	25,000	25,000	0.00
2902 Revenue-Behalf of District-PP via State	0	0	0	0.00	38,000	0.00	38,000	38,000	0.00
2000	180,536	231,555	150,438	0.00	324,335	0.00	324,335	324,335	0.00
3299 Restr Grants Other	504,304	690,228	754,364	0.00	1,501,898	0.00	1,501,898	1,501,898	0.00
3000	504,304	690,228	754,364	0.00	1,501,898	0.00	1,501,898	1,501,898	0.00
4500 Restr Rev Fed Gov To Stat	411,899	541,512	482,298	0.00	475,257	0.00	475,257	475,257	0.00
4000	411,899	541,512	482,298	0.00	475,257	0.00	475,257	475,257	0.00
5200 Interfund Transfers	6,533,907	6,989,667	7,405,624	0.00	8,058,658	0.00	8,058,658	8,058,658	0.00
5400 Resources Beg Fund Bal	2,212,566	2,196,270	1,967,827	0.00	2,029,942	0.00	2,029,942	2,029,942	0.00
5000	8,746,473	9,185,936	9,373,451	0.00	10,088,600	0.00	10,088,600	10,088,600	0.00
Total Fund 205 Grants & Projects Fund	11,048,071	12,050,165	12,188,998	0.00	14,238,586	0.00	14,238,586	14,238,586	0.00

Resources Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 207	Regional EI/ECSE Contract									
	3900 State/Behalf Of District	8,311,452	9,137,741	11,280,305	0.00	10,264,207	0.00	10,264,207	10,264,207	0.00
	3000	8,311,452	9,137,741	11,280,305	0.00	10,264,207	0.00	10,264,207	10,264,207	0.00
	4500 Restr Rev Fed Gov To Stat	1,689,280	1,667,802	0	0.00	1,953,056	0.00	1,953,056	1,953,056	0.00
	4000	1,689,280	1,667,802	0	0.00	1,953,056	0.00	1,953,056	1,953,056	0.00
	5400 Resources Beg Fund Bal	0	(3,094)	0	0.00	75,000	0.00	75,000	75,000	0.00
	5000	0	(3,094)	0	0.00	75,000	0.00	75,000	75,000	0.00
Total Fund 207	Regional EI/ECSE Contract	10,000,732	10,802,449	11,280,305	0.00	12,292,263	0.00	12,292,263	12,292,263	0.00

Resources Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 208	Early Learning Hub Fund									
	1920 Contr/Don Private Sources	90,890	95,931	90,000	0.00	0	0.00	0	0	0.00
	1990 Miscellaneous	0	2,355	0	0.00	0	0.00	0	0	0.00
	1000	90,890	98,286	90,000	0.00	0	0.00	0	0	0.00
	3299 Restr Grants Other	764,339	2,356,211	2,089,072	0.00	2,208,499	0.00	2,208,499	2,208,499	0.00
	3000	764,339	2,356,211	2,089,072	0.00	2,208,499	0.00	2,208,499	2,208,499	0.00
	4500 Restr Rev Fed Gov To Stat	79,675	241,972	107,888	0.00	0	0.00	0	0	0.00
	4000	79,675	241,972	107,888	0.00	0	0.00	0	0	0.00
	5400 Resources Beg Fund Bal	315,616	403,877	431,000	0.00	622,192	0.00	622,192	622,192	0.00
	5000	315,616	403,877	431,000	0.00	622,192	0.00	622,192	622,192	0.00
Total Fund 208	Early Learning Hub Fund	1,250,520	3,100,346	2,717,960	0.00	2,830,691	0.00	2,830,691	2,830,691	0.00

Resources Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 230	District Reimbursement Fund									
	1920 Contr/Don Private Sources	0	150,000	100,000	0.00	250,000	0.00	250,000	250,000	0.00
	1941 Svc Oth Dist Within State	3,566,120	3,642,646	3,677,833	0.00	3,859,192	0.00	3,859,192	3,859,192	0.00
	1942 LEA-Revenue-Other	0	0	49,327	0.00	49,327	0.00	49,327	49,327	0.00
	1000	3,566,120	3,792,646	3,827,160	0.00	4,158,519	0.00	4,158,519	4,158,519	0.00
	5200 Interfund Transfers	0	100,000	20,000	0.00	15,000	0.00	15,000	15,000	0.00
	5400 Resources Beg Fund Bal	57,199	86,919	173,838	0.00	87,000	0.00	87,000	87,000	0.00
	5000	57,199	186,919	193,838	0.00	102,000	0.00	102,000	102,000	0.00
Total Fund 230	District Reimbursement Fund	3,623,319	3,979,565	4,020,998	0.00	4,260,519	0.00	4,260,519	4,260,519	0.00

Resources Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 296	Facility Maintenance Fund									
	1970 Svcs Other Funds	0	24,396	0	0.00	0	0.00	0	0	0.00
	1000	0	24,396	0	0.00	0	0.00	0	0	0.00
	5200 Interfund Transfers	100,000	15,000	15,000	0.00	15,000	0.00	15,000	15,000	0.00
	5400 Resources Beg Fund Bal	50,291	117,005	70,550	0.00	56,000	0.00	56,000	56,000	0.00
	5000	150,291	132,005	85,550	0.00	71,000	0.00	71,000	71,000	0.00
Total Fund 296	Facility Maintenance Fund	150,291	156,401	85,550	0.00	71,000	0.00	71,000	71,000	0.00

Resources Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 302	PERS Bond									
	1510 Interest On Investments	0	627	0	0.00	0	0.00	0	0	0.00
	1970 Svcs Other Funds	436,231	438,975	438,975	0.00	513,957	0.00	513,957	513,957	0.00
	1000	436,231	439,602	438,975	0.00	513,957	0.00	513,957	513,957	0.00
	5400 Resources Beg Fund Bal	1,453,405	1,485,225	1,499,789	0.00	1,350,000	0.00	1,350,000	1,350,000	0.00
	5000	1,453,405	1,485,225	1,499,789	0.00	1,350,000	0.00	1,350,000	1,350,000	0.00
Total Fund 302	PERS Bond	1,889,636	1,924,828	1,938,764	0.00	1,863,957	0.00	1,863,957	1,863,957	0.00

Resources Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 401	Capitol Projects-Library									
	5400 Resources Beg Fund Bal	0	0	0	0.00	1,700,000	0.00	1,700,000	1,700,000	0.00
	5000	0	0	0	0.00	1,700,000	0.00	1,700,000	1,700,000	0.00
Total Fund 401	Capitol Projects-Library	0	0	0	0.00	1,700,000	0.00	1,700,000	1,700,000	0.00

Resources Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 500	Print Shop									
	1910 Rentals	0	11,383	12,978	0.00	13,560	0.00	13,560	13,560	0.00
	1941 Svc Oth Dist Within State	209,690	204,108	242,220	0.00	265,900	0.00	265,900	265,900	0.00
	1000	209,690	215,491	255,198	0.00	279,460	0.00	279,460	279,460	0.00
	5400 Resources Beg Fund Bal	(1,992)	(5,134)	(8,116)	0.00	(12,000)	0.00	(12,000)	(12,000)	0.00
	5000	(1,992)	(5,134)	(8,116)	0.00	(12,000)	0.00	(12,000)	(12,000)	0.00
Total Fund 500	Print Shop	207,698	210,357	247,082	0.00	267,460	0.00	267,460	267,460	0.00

Resources Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 505	Information Technology									
	1941 Svc Oth Dist Within State	120,885	234,299	273,519	0.00	304,863	0.00	304,863	304,863	0.00
	1000	120,885	234,299	273,519	0.00	304,863	0.00	304,863	304,863	0.00
	5400 Resources Beg Fund Bal	23,914	49,494	105,000	0.00	105,000	0.00	105,000	105,000	0.00
	5000	23,914	49,494	105,000	0.00	105,000	0.00	105,000	105,000	0.00
Total Fund 505	Information Technology	144,799	283,793	378,519	0.00	409,863	0.00	409,863	409,863	0.00

Resources Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 610	Unemployment Fund									
	1970 Svcs Other Funds	0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
	1000	0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
	5400 Resources Beg Fund Bal	617,129	190,461	141,000	0.00	93,000	0.00	93,000	93,000	0.00
	5000	617,129	190,461	141,000	0.00	93,000	0.00	93,000	93,000	0.00
Total Fund 610	Unemployment Fund	617,129	190,461	141,000	0.00	123,000	0.00	123,000	123,000	0.00

Resources Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 620	Early Retirement Fund									
	1970 Svcs Other Funds	5,225	0	0	0.00	0	0.00	0	0	0.00
	1000	5,225	0	0	0.00	0	0.00	0	0	0.00
	5400 Resources Beg Fund Bal	493,370	468,762	450,000	0.00	442,000	0.00	442,000	442,000	0.00
	5000	493,370	468,762	450,000	0.00	442,000	0.00	442,000	442,000	0.00
Total Fund 620	Early Retirement Fund	498,595	468,762	450,000	0.00	442,000	0.00	442,000	442,000	0.00

Resources Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 630	Computer Replacement Fund									
	1970 Svcs Other Funds	48,025	49,175	161,000	0.00	161,000	0.00	161,000	161,000	0.00
	1000	48,025	49,175	161,000	0.00	161,000	0.00	161,000	161,000	0.00
	5400 Resources Beg Fund Bal	64,145	112,170	160,000	0.00	9,200	0.00	9,200	9,200	0.00
	5000	64,145	112,170	160,000	0.00	9,200	0.00	9,200	9,200	0.00
Total Fund 630	Computer Replacement Fund	112,170	161,345	321,000	0.00	170,200	0.00	170,200	170,200	0.00

Resources Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 640	Facility Reserve Fund									
	5200 Interfund Transfers	300,000	30,000	30,000	0.00	330,000	0.00	330,000	330,000	0.00
	5400 Resources Beg Fund Bal	277,835	577,835	607,000	0.00	638,000	0.00	638,000	638,000	0.00
	5000	577,835	607,835	637,000	0.00	968,000	0.00	968,000	968,000	0.00
Total Fund 640	Facility Reserve Fund	577,835	607,835	637,000	0.00	968,000	0.00	968,000	968,000	0.00

Resources Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 650	PERS Reserve Fund									
	1970 Svcs Other Funds	0	43,369	50,000	0.00	50,000	0.00	50,000	50,000	0.00
	1000	0	43,369	50,000	0.00	50,000	0.00	50,000	50,000	0.00
	5400 Resources Beg Fund Bal	0	0	0	0.00	100,000	0.00	100,000	100,000	0.00
	5000	0	0	0	0.00	100,000	0.00	100,000	100,000	0.00
Total Fund 650	PERS Reserve Fund	0	43,369	50,000	0.00	150,000	0.00	150,000	150,000	0.00

Resources Report

	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Grand Totals:	38,809,596	42,191,249	42,277,501	0.00	48,213,341	0.00	48,213,341	48,213,341	0.00

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

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 100	General Fund										
Function 1221	Learning Centers Strc/Int										
100	Salaries		165,763	176,906	177,786	3.50	168,568	3.35	168,568	168,568	3.35
200	Salary Benefits		69,304	83,730	93,502	0.00	93,698	0.00	93,698	93,698	0.00
300	Purchase Services		4,049	5,641	4,245	0.00	3,446	0.00	3,446	3,446	0.00
400	Supplies		1,706	200	600	0.00	1,100	0.00	1,100	1,100	0.00
600	Other Objects		0	52	100	0.00	0	0.00	0	0	0.00
Total Function 1221	Learning Centers Strc/Int		240,822	266,528	276,233	3.50	266,812	3.35	266,812	266,812	3.35
Function 1260	Early Intervention										
100	Salaries		154,761	161,242	181,936	2.93	169,722	2.57	169,722	169,722	2.57
200	Salary Benefits		75,737	76,398	96,234	0.00	80,973	0.00	80,973	80,973	0.00
300	Purchase Services		3,509	2,428	4,367	0.00	3,957	0.00	3,957	3,957	0.00
400	Supplies		2,231	5,243	3,500	0.00	4,500	0.00	4,500	4,500	0.00
Total Function 1260	Early Intervention		236,239	245,310	286,037	2.93	259,152	2.57	259,152	259,152	2.57
Major Function 1000	Instruction										
			477,061	511,838	562,269	6.43	525,964	5.92	525,964	525,964	5.92
Function 2110	Attendance & Social Work										
100	Salaries		23,532	0	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits		19,646	0	0	0.00	0	0.00	0	0	0.00
300	Purchase Services		1,002	0	0	0.00	0	0.00	0	0	0.00
Total Function 2110	Attendance & Social Work		44,181	0	0	0.00	0	0.00	0	0	0.00
Function 2132	Medical Services										
300	Purchase Services		14,575	0	0	0.00	0	0.00	0	0	0.00
Total Function 2132	Medical Services		14,575	0	0	0.00	0	0.00	0	0	0.00
Function 2134	Nursing Service										

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 100	General Fund										
100	Salaries		64,859	109,887	123,174	2.00	151,765	2.10	151,765	151,765	2.10
200	Salary Benefits		18,588	39,039	39,988	0.00	49,839	0.00	49,839	49,839	0.00
300	Purchase Services		9,168	15,780	15,870	0.00	16,046	0.00	16,046	16,046	0.00
400	Supplies		603	274	400	0.00	400	0.00	400	400	0.00
Total Function 2134 Nursing Service			93,218	164,981	179,432	2.00	218,050	2.10	218,050	218,050	2.10
Function 2142	Psychological Test Svcs										
100	Salaries		0	51,491	40,471	0.56	52,441	0.88	52,441	52,441	0.88
200	Salary Benefits		1,653	15,957	17,979	0.00	36,825	0.00	36,825	36,825	0.00
300	Purchase Services		30,256	0	0	0.00	0	0.00	0	0	0.00
Total Function 2142 Psychological Test Svcs			31,909	67,448	58,450	0.56	89,266	0.88	89,266	89,266	0.88
Function 2151	Speech/Audio Direction										
100	Salaries		20,444	0	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits		9,239	0	0	0.00	0	0.00	0	0	0.00
300	Purchase Services		1,429	0	0	0.00	0	0.00	0	0	0.00
400	Supplies		953	0	0	0.00	0	0.00	0	0	0.00
600	Other Objects		540	0	0	0.00	0	0.00	0	0	0.00
Total Function 2151 Speech/Audio Direction			32,605	0	0	0.00	0	0.00	0	0	0.00
Function 2152	Speech Pathology Services										
100	Salaries		1,201,100	1,299,580	1,316,101	23.19	1,255,917	21.74	1,255,917	1,255,917	21.74
200	Salary Benefits		547,635	574,835	681,172	0.00	626,133	0.00	626,133	626,133	0.00
300	Purchase Services		124,835	147,050	187,438	0.00	401,672	0.00	401,672	401,672	0.00
400	Supplies		15,363	19,794	16,600	0.00	22,000	0.00	22,000	22,000	0.00
600	Other Objects		4,601	4,057	3,600	0.00	3,500	0.00	3,500	3,500	0.00
Total Function 2152 Speech Pathology Services			1,893,534	2,045,316	2,204,911	23.19	2,309,222	21.74	2,309,222	2,309,222	21.74

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 100	General Fund										
100	Salaries		6,702	7,040	18,712	0.35	17,546	0.45	17,546	17,546	0.45
200	Salary Benefits		1,773	1,748	5,537	0.00	12,042	0.00	12,042	12,042	0.00
Total Function 2159	Oth Speech/Path/Audio Svc		8,475	8,788	24,249	0.35	29,588	0.45	29,588	29,588	0.45
Function 2160	Oth Student Treatment Svc										
100	Salaries		239,153	214,978	138,685	2.15	121,646	1.73	121,646	121,646	1.73
200	Salary Benefits		115,408	103,019	73,151	0.00	58,497	0.00	58,497	58,497	0.00
300	Purchase Services		7,989	40,702	9,171	0.00	107,957	0.00	107,957	107,957	0.00
400	Supplies		1,389	17,792	2,500	0.00	2,500	0.00	2,500	2,500	0.00
600	Other Objects		595	0	0	0.00	0	0.00	0	0	0.00
Total Function 2160	Oth Student Treatment Svc		364,534	376,491	223,507	2.15	290,600	1.73	290,600	290,600	1.73
Function 2190	Svc Direct/Studnt Supp Sv										
100	Salaries		114,808	149,616	98,264	1.19	59,181	0.81	59,181	59,181	0.81
200	Salary Benefits		43,414	60,229	51,978	0.00	29,820	0.00	29,820	29,820	0.00
300	Purchase Services		10,800	7,902	12,170	0.00	12,020	0.00	12,020	12,020	0.00
400	Supplies		2,383	3,703	3,700	0.00	2,300	0.00	2,300	2,300	0.00
600	Other Objects		0	2,013	600	0.00	1,600	0.00	1,600	1,600	0.00
Total Function 2190	Svc Direct/Studnt Supp Sv		171,404	223,463	166,712	1.19	104,921	0.81	104,921	104,921	0.81
Function 2191	POI Coordinator										
300	Purchase Services		78,138	0	0	0.00	0	0.00	0	0	0.00
Total Function 2191	POI Coordinator		78,138	0	0	0.00	0	0.00	0	0	0.00
Function 2210	Improvment Instruc Svcs										
100	Salaries		0	0	0	0.00	25,741	0.50	25,741	25,741	0.50
200	Salary Benefits		0	0	0	0.00	15,914	0.00	15,914	15,914	0.00
300	Purchase Services		57,542	31,020	52,100	0.00	75,161	0.00	75,161	75,161	0.00
400	Supplies		2,559	4,905	3,000	0.00	7,200	0.00	7,200	7,200	0.00

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 100	General Fund										
600	Other Objects		0	721	0	0.00	0	0.00	0	0	0.00
Total Function 2210	Improvment Instruc Svcs		60,101	36,646	55,100	0.00	124,016	0.50	124,016	124,016	0.50
Function 2211	Improv Instruct Direction										
100	Salaries		141,609	128,742	122,674	1.78	179,459	2.44	179,459	179,459	2.44
200	Salary Benefits		65,153	68,669	53,784	0.00	69,584	0.00	69,584	69,584	0.00
300	Purchase Services		11,368	12,919	19,305	0.00	20,215	0.00	20,215	20,215	0.00
400	Supplies		606	1,874	5,500	0.00	4,000	0.00	4,000	4,000	0.00
600	Other Objects		4,795	918	1,500	0.00	5,600	0.00	5,600	5,600	0.00
Total Function 2211	Improv Instruct Direction		223,531	213,122	202,763	1.78	278,858	2.44	278,858	278,858	2.44
Function 2219	Oth Improv Instruc Svcs										
300	Purchase Services		406	0	5,000	0.00	7,000	0.00	7,000	7,000	0.00
400	Supplies		0	0	0	0.00	3,000	0.00	3,000	3,000	0.00
Total Function 2219	Oth Improv Instruc Svcs		406	0	5,000	0.00	10,000	0.00	10,000	10,000	0.00
Function 2220	Educational Media Services										
300	Purchase Services		0	0	0	0.00	20,000	0.00	20,000	20,000	0.00
Total Function 2220	Educational Media Services		0	0	0	0.00	20,000	0.00	20,000	20,000	0.00
Function 2223	Multimedia Services										
300	Purchase Services		20,274	0	0	0.00	0	0.00	0	0	0.00
Total Function 2223	Multimedia Services		20,274	0	0	0.00	0	0.00	0	0	0.00
Function 2240	Instructional Staff Dev										
100	Salaries		4,627	0	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits		1,019	0	0	0.00	0	0.00	0	0	0.00
Total Function 2240	Instructional Staff Dev		5,646	0	0	0.00	0	0.00	0	0	0.00
Function 2310	Board Of Education Svcs										

Requirements Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 100	General Fund									
300	Purchase Services	33,386	41,011	57,065	0.00	57,764	0.00	57,764	57,764	0.00
400	Supplies	3,716	3,494	4,000	0.00	6,952	0.00	6,952	6,952	0.00
600	Other Objects	7,481	9,827	11,335	0.00	11,335	0.00	11,335	11,335	0.00
Total Function 2310	Board Of Education Svcs	44,583	54,332	72,400	0.00	76,051	0.00	76,051	76,051	0.00
Function 2321	Office Superintendent Svc									
100	Salaries	220,655	214,058	162,766	1.50	195,092	2.00	195,092	195,092	2.00
200	Salary Benefits	100,666	102,502	90,545	0.00	108,478	0.00	108,478	108,478	0.00
300	Purchase Services	39,531	35,632	41,770	0.00	68,043	0.00	68,043	68,043	0.00
400	Supplies	8,171	6,703	3,500	0.00	4,790	0.00	4,790	4,790	0.00
600	Other Objects	12,684	17,856	18,000	0.00	23,000	0.00	23,000	23,000	0.00
Total Function 2321	Office Superintendent Svc	381,708	376,750	316,581	1.50	399,403	2.00	399,403	399,403	2.00
Function 2520	Fiscal Services									
100	Salaries	240,011	225,746	253,166	3.30	180,079	2.29	180,079	180,079	2.29
200	Salary Benefits	105,688	104,495	123,554	0.00	92,148	0.00	92,148	92,148	0.00
300	Purchase Services	32,239	26,843	33,630	0.00	39,749	0.00	39,749	39,749	0.00
400	Supplies	4,634	4,257	4,500	0.00	5,161	0.00	5,161	5,161	0.00
600	Other Objects	6,975	16,050	12,000	0.00	13,000	0.00	13,000	13,000	0.00
Total Function 2520	Fiscal Services	389,547	377,392	426,850	3.30	330,137	2.29	330,137	330,137	2.29
Function 2540	Opertion/Maint Of Plant									
100	Salaries	20,450	25,779	68,944	1.00	56,355	1.10	56,355	56,355	1.10
200	Salary Benefits	13,379	8,544	13,329	0.00	17,999	0.00	17,999	17,999	0.00
300	Purchase Services	72,230	58,684	70,435	0.00	110,050	0.00	110,050	110,050	0.00
400	Supplies	8,642	8,173	9,700	0.00	17,500	0.00	17,500	17,500	0.00
600	Other Objects	17,806	16,992	19,925	0.00	29,725	0.00	29,725	29,725	0.00
Total Function 2540	Opertion/Maint Of Plant	132,507	118,172	182,333	1.00	231,629	1.10	231,629	231,629	1.10

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 100	General Fund										
Function 2573	Courier Service										
100	Salaries		8,915	9,438	8,980	0.32	10,972	0.49	10,972	10,972	0.49
200	Salary Benefits		2,687	2,646	2,666	0.00	3,606	0.00	3,606	3,606	0.00
300	Purchase Services		4,924	4,053	5,610	0.00	6,645	0.00	6,645	6,645	0.00
400	Supplies		14	3	20	0.00	20	0.00	20	20	0.00
Total Function 2573	Courier Service		16,541	16,140	17,276	0.32	21,243	0.49	21,243	21,243	0.49
Function 2630	Information Services										
100	Salaries		45,896	50,023	60,734	1.19	26,274	0.55	26,274	26,274	0.55
200	Salary Benefits		31,114	33,532	40,521	0.00	16,135	0.00	16,135	16,135	0.00
300	Purchase Services		19,901	9,602	11,170	0.00	7,261	0.00	7,261	7,261	0.00
400	Supplies		304	6,909	450	0.00	450	0.00	450	450	0.00
600	Other Objects		797	0	400	0.00	400	0.00	400	400	0.00
Total Function 2630	Information Services		98,012	100,066	113,275	1.19	50,520	0.55	50,520	50,520	0.55
Function 2640	Staff Services										
100	Salaries		167,262	175,336	241,118	4.15	289,891	5.21	289,891	289,891	5.21
200	Salary Benefits		75,582	79,467	113,484	0.00	125,974	0.00	125,974	125,974	0.00
300	Purchase Services		47,642	50,728	25,145	0.00	26,498	0.00	26,498	26,498	0.00
400	Supplies		6,911	8,401	31,535	0.00	35,425	0.00	35,425	35,425	0.00
600	Other Objects		2,195	5,444	3,250	0.00	3,250	0.00	3,250	3,250	0.00
Total Function 2640	Staff Services		299,592	319,376	414,532	4.15	481,038	5.21	481,038	481,038	5.21
Function 2660	Technology Services										
100	Salaries		185,826	163,000	129,500	1.50	119,987	1.30	119,987	119,987	1.30
200	Salary Benefits		96,280	84,227	68,502	0.00	63,000	0.00	63,000	63,000	0.00
300	Purchase Services		179,231	147,161	146,863	0.00	129,180	0.00	129,180	129,180	0.00
400	Supplies		154,072	118,838	136,057	0.00	176,057	0.00	176,057	176,057	0.00

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 100	General Fund										
500	Equipment		54,544	5,034	0	0.00	0	0.00	0	0	0.00
600	Other Objects		0	191	0	0.00	0	0.00	0	0	0.00
Total Function 2660	Technology Services		669,952	518,450	480,922	1.50	488,224	1.30	488,224	488,224	1.30
Function 2670	Digital Imaging										
300	Purchase Services		9,794	0	0	0.00	0	0.00	0	0	0.00
Total Function 2670	Digital Imaging		9,794	0	0	0.00	0	0.00	0	0	0.00
Function 2690	Other Support Serv Centra										
300	Purchase Services		1,730	958	1,100	0.00	1,100	0.00	1,100	1,100	0.00
400	Supplies		6,751	7,458	8,500	0.00	8,500	0.00	8,500	8,500	0.00
600	Other Objects		342	418	450	0.00	450	0.00	450	450	0.00
Total Function 2690	Other Support Serv Centra		8,823	8,835	10,050	0.00	10,050	0.00	10,050	10,050	0.00
Major Function 2000	Support Services		5,093,587	5,025,768	5,154,344	44.18	5,562,816	43.59	5,562,816	5,562,816	43.59
Function 5110	Long Term Debt Service										
600	Other Objects		0	0	0	0.00	151,501	0.00	151,501	151,501	0.00
Total Function 5110	Long Term Debt Service		0	0	0	0.00	151,501	0.00	151,501	151,501	0.00
Function 5200	Transfers Of Funds										
700	Transfers		400,000	45,000	45,000	0.00	45,000	0.00	45,000	45,000	0.00
Total Function 5200	Transfers Of Funds		400,000	45,000	45,000	0.00	45,000	0.00	45,000	45,000	0.00
Function 5300	Apportionment Funds ESD										
700	Transfers		1,169,710	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		1,169,710	1,169,710	1,169,710	0.00	1,169,710	0.00	1,169,710	1,169,710	0.00
Major Function 5000			1,569,710	1,214,710	1,214,710	0.00	1,366,211	0.00	1,366,211	1,366,211	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	489,001	0.00	570,810	0.00	570,810	570,810	0.00

Requirements Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 100	General Fund									
Total Function 6000	Contingencies	0	0	489,001	0.00	570,810	0.00	570,810	570,810	0.00
Major Function 6000	Contingencies	0	0	489,001	0.00	570,810	0.00	570,810	570,810	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses	1,548,441	1,459,256	400,000	0.00	400,000	0.00	400,000	400,000	0.00
Total Function 7000	Unappropriated Ending Bal	1,548,441	1,459,256	400,000	0.00	400,000	0.00	400,000	400,000	0.00
Major Function 7000	Unappropriated Ending Bal	1,548,441	1,459,256	400,000	0.00	400,000	0.00	400,000	400,000	0.00
Total Fund 100	General Fund	8,688,800	8,211,572	7,820,324	50.61	8,425,801	49.51	8,425,801	8,425,801	49.51

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 205	Grants & Projects Fund										
Function 1260	Early Intervention										
100	Salaries		3,542,518	3,706,095	4,059,498	76.65	4,451,996	83.49	4,451,996	4,451,996	83.49
200	Salary Benefits		1,629,121	1,702,019	2,143,305	0.00	2,331,991	0.00	2,331,991	2,331,991	0.00
300	Purchase Services		564,625	802,961	770,222	0.00	1,104,729	0.00	1,104,729	1,104,729	0.00
400	Supplies		71,074	79,510	53,975	0.00	53,400	0.00	53,400	53,400	0.00
500	Equipment		1,427	0	0	0.00	0	0.00	0	0	0.00
600	Other Objects		500,032	510,456	485,354	0.00	684,654	0.00	684,654	684,654	0.00
Total Function 1260	Early Intervention		6,308,797	6,801,042	7,512,355	76.65	8,626,770	83.49	8,626,770	8,626,770	83.49
Function 1280	Alternative Education										
100	Salaries		121,292	90,159	203,854	3.85	310,539	6.09	310,539	310,539	6.09
200	Salary Benefits		69,688	51,672	118,004	0.00	188,384	0.00	188,384	188,384	0.00
300	Purchase Services		4,111	4,447	5,470	0.00	24,720	0.00	24,720	24,720	0.00
400	Supplies		2,791	6,127	1,000	0.00	39,675	0.00	39,675	39,675	0.00
600	Other Objects		14,523	12,477	26,277	0.00	49,727	0.00	49,727	49,727	0.00
Total Function 1280	Alternative Education		212,404	164,882	354,605	3.85	613,045	6.09	613,045	613,045	6.09
Function 1294	Youth Corrections Education										
100	Salaries		130,211	122,629	99,679	1.35	168,869	2.07	168,869	168,869	2.07
200	Salary Benefits		58,172	66,252	53,806	0.00	75,762	0.00	75,762	75,762	0.00
300	Purchase Services		3,369	2,648	6,130	0.00	5,755	0.00	5,755	5,755	0.00
400	Supplies		138	25,694	350	0.00	2,000	0.00	2,000	2,000	0.00
600	Other Objects		8,311	18,120	14,394	0.00	19,803	0.00	19,803	19,803	0.00
Total Function 1294	Youth Corrections Education		200,201	235,343	174,359	1.35	272,189	2.07	272,189	272,189	2.07
Major Function 1000	Instruction		6,721,403	7,201,266	8,041,319	81.85	9,512,004	91.65	9,512,004	9,512,004	91.65
Function 2120	Guidance Services										
100	Salaries		56,467	74,675	72,322	1.45	127,474	2.48	127,474	127,474	2.48

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 205	Grants & Projects Fund										
200	Salary Benefits		29,251	34,570	39,866	0.00	70,189	0.00	70,189	70,189	0.00
300	Purchase Services		11,438	25,551	23,975	0.00	29,541	0.00	29,541	29,541	0.00
400	Supplies		5,246	12,355	4,000	0.00	5,250	0.00	5,250	5,250	0.00
600	Other Objects		9,756	13,061	14,937	0.00	19,610	0.00	19,610	19,610	0.00
Total Function 2120	Guidance Services		112,158	160,212	155,100	1.45	252,064	2.48	252,064	252,064	2.48
Function 2124	Guidance-Information Services										
300	Purchase Services		2,136	2,028	3,580	0.00	0	0.00	0	0	0.00
400	Supplies		265	0	0	0.00	0	0.00	0	0	0.00
Total Function 2124	Guidance-Information Services		2,401	2,028	3,580	0.00	0	0.00	0	0	0.00
Function 2130	Undesignated										
300	Purchase Services		0	0	0	0.00	317,000	0.00	317,000	317,000	0.00
Total Function 2130	Undesignated		0	0	0	0.00	317,000	0.00	317,000	317,000	0.00
Function 2160	Oth Student Treatment Svc										
100	Salaries		276,811	333,173	408,623	8.62	405,873	7.93	405,873	405,873	7.93
200	Salary Benefits		150,732	177,570	232,402	0.00	234,049	0.00	234,049	234,049	0.00
300	Purchase Services		2,724	8,423	0	0.00	0	0.00	0	0	0.00
400	Supplies		0	8,989	0	0.00	0	0.00	0	0	0.00
Total Function 2160	Oth Student Treatment Svc		430,266	528,155	641,025	8.62	639,922	7.93	639,922	639,922	7.93
Function 2162	Other Student Trtmt Serv										
100	Salaries		120,274	89,175	92,001	1.28	128,127	1.73	128,127	128,127	1.73
200	Salary Benefits		53,629	39,533	44,437	0.00	61,925	0.00	61,925	61,925	0.00
300	Purchase Services		1,900	0	0	0.00	0	0.00	0	0	0.00
Total Function 2162	Other Student Trtmt Serv		175,803	128,708	136,438	1.28	190,052	1.73	190,052	190,052	1.73
Function 2190	Svc Direct/Studnt Supp Sv										
100	Salaries		169,623	174,700	179,835	1.90	92,163	0.95	92,163	92,163	0.95
2018-19 Douglas ESD Adopted Budget											

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 205	Grants & Projects Fund										
200	Salary Benefits		73,117	73,935	83,508	0.00	42,940	0.00	42,940	42,940	0.00
300	Purchase Services		1,285	1,520	26,425	0.00	0	0.00	0	0	0.00
400	Supplies		423	0	0	0.00	0	0.00	0	0	0.00
500	Equipment		0	14,485	0	0.00	0	0.00	0	0	0.00
600	Other Objects		135,107	159,842	210,252	0.00	0	0.00	0	0	0.00
Total Function 2190	Svc Direct/Studnt Supp Sv		379,557	424,482	500,020	1.90	135,103	0.95	135,103	135,103	0.95
Function 2191	POI Coordinator										
100	Salaries		4,503	9,371	9,465	0.10	4,851	0.05	4,851	4,851	0.05
200	Salary Benefits		1,919	3,899	4,395	0.00	2,260	0.00	2,260	2,260	0.00
Total Function 2191	POI Coordinator		6,422	13,270	13,860	0.10	7,111	0.05	7,111	7,111	0.05
Function 2210	Improvment Instruc Svcs										
100	Salaries		12,969	12,844	13,200	0.12	39,097	0.62	39,097	39,097	0.62
200	Salary Benefits		3,386	3,480	4,073	0.00	20,004	0.00	20,004	20,004	0.00
300	Purchase Services		8,861	15,818	74,866	0.00	130,895	0.00	130,895	130,895	0.00
400	Supplies		24,873	42,859	53,904	0.00	177,141	0.00	177,141	177,141	0.00
500	Equipment		7,985	(7,985)	0	0.00	0	0.00	0	0	0.00
600	Other Objects		1,955	0	5,400	0.00	18,600	0.00	18,600	18,600	0.00
Total Function 2210	Improvment Instruc Svcs		60,030	67,017	151,443	0.12	385,737	0.62	385,737	385,737	0.62
Function 2211	Improv Instruct Direction										
100	Salaries		1,923	0	0	0.00	3,654	0.10	3,654	3,654	0.10
200	Salary Benefits		0	0	0	0.00	2,546	0.00	2,546	2,546	0.00
300	Purchase Services		311	615	1,785	0.00	0	0.00	0	0	0.00
400	Supplies		77	0	0	0.00	0	0.00	0	0	0.00
Total Function 2211	Improv Instruct Direction		2,311	615	1,785	0.00	6,200	0.10	6,200	6,200	0.10
Function 2212	Instr/Curr Development										
2018-19 Douglas ESD Adopted Budget											

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 205	Grants & Projects Fund										
100	Salaries		0	0	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits		0	(464)	0	0.00	0	0.00	0	0	0.00
300	Purchase Services		34,690	10,532	39,350	0.00	69,350	0.00	69,350	69,350	0.00
400	Supplies		72,220	62,202	57,750	0.00	40,000	0.00	40,000	40,000	0.00
600	Other Objects		383	2,364	5,300	0.00	1,500	0.00	1,500	1,500	0.00
Total Function 2212 Instr/Curr Development			107,292	74,633	102,400	0.00	110,850	0.00	110,850	110,850	0.00
Function 2219	Oth Improv Instruc Svcs										
100	Salaries		0	48,660	49,830	1.50	81,662	2.00	81,662	81,662	2.00
200	Salary Benefits		0	23,068	29,299	0.00	39,198	0.00	39,198	39,198	0.00
300	Purchase Services		53	81,555	69,000	0.00	16,540	0.00	16,540	16,540	0.00
400	Supplies		0	49,700	1,000	0.00	0	0.00	0	0	0.00
600	Other Objects		4,164	10,408	4,556	0.00	4,984	0.00	4,984	4,984	0.00
Total Function 2219 Oth Improv Instruc Svcs			4,217	213,391	153,685	1.50	142,384	2.00	142,384	142,384	2.00
Function 2230	Assessment And Testing										
100	Salaries		9,925	2,061	48,413	0.93	49,702	0.65	49,702	49,702	0.65
200	Salary Benefits		3,865	631	27,236	0.00	14,498	0.00	14,498	14,498	0.00
300	Purchase Services		167,805	2,231	11,496	0.00	2,700	0.00	2,700	2,700	0.00
400	Supplies		2,728	(436)	14,953	0.00	14,953	0.00	14,953	14,953	0.00
Total Function 2230 Assessment And Testing			184,322	4,487	102,098	0.93	81,853	0.65	81,853	81,853	0.65
Function 2240	Instructional Staff Dev										
100	Salaries		201,793	197,872	169,715	4.36	209,482	2.96	209,482	209,482	2.96
200	Salary Benefits		58,098	69,726	91,343	0.00	104,954	0.00	104,954	104,954	0.00
300	Purchase Services		64,530	86,723	84,139	0.00	135,670	0.00	135,670	135,670	0.00
400	Supplies		4,844	31,244	29,247	0.00	14,997	0.00	14,997	14,997	0.00
600	Other Objects		22,886	30,865	28,683	0.00	35,830	0.00	35,830	35,830	0.00

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 205	Grants & Projects Fund										
Total Function 2240	Instructional Staff Dev		352,150	416,430	403,127	4.36	500,933	2.96	500,933	500,933	2.96
Function 2540	Opertion/Maint Of Plant										
100	Salaries		55,974	41,071	41,120	1.00	42,151	1.00	42,151	42,151	1.00
200	Salary Benefits		30,552	26,280	26,716	0.00	28,760	0.00	28,760	28,760	0.00
300	Purchase Services		760	760	0	0.00	0	0.00	0	0	0.00
Total Function 2540	Opertion/Maint Of Plant		87,286	68,111	67,836	1.00	70,911	1.00	70,911	70,911	1.00
Function 2610	Direction of Central Support Activities										
600	Other Objects		6,064	(953)	5,975	0.00	0	0.00	0	0	0.00
Total Function 2610	Direction of Central Support Activities		6,064	(953)	5,975	0.00	0	0.00	0	0	0.00
Function 2630	Information Services										
100	Salaries		23,007	20,095	18,494	0.36	21,497	0.45	21,497	21,497	0.45
200	Salary Benefits		3,492	11,110	12,019	0.00	13,503	0.00	13,503	13,503	0.00
300	Purchase Services		2,146	275	0	0.00	0	0.00	0	0	0.00
400	Supplies		73	20	0	0.00	0	0.00	0	0	0.00
600	Other Objects		1,282	0	0	0.00	0	0.00	0	0	0.00
Total Function 2630	Information Services		30,000	31,500	30,513	0.36	35,000	0.45	35,000	35,000	0.45
Function 2640	Staff Services										
100	Salaries		14,400	0	0	0.00	130,804	2.50	130,804	130,804	2.50
200	Salary Benefits		1,262	0	0	0.00	60,440	0.00	60,440	60,440	0.00
400	Supplies		0	0	0	0.00	3,250	0.00	3,250	3,250	0.00
Total Function 2640	Staff Services		15,662	0	0	0.00	194,494	2.50	194,494	194,494	2.50
Function 2660	Technology Services										
100	Salaries		19,081	0	0	0.00	40,969	0.95	40,969	40,969	0.95
200	Salary Benefits		4,913	0	0	0.00	26,646	0.00	26,646	26,646	0.00

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 205	Grants & Projects Fund										
300	Purchase Services		380	0	0	0.00	27,883	0.00	27,883	27,883	0.00
400	Supplies		30,882	0	0	0.00	31,500	0.00	31,500	31,500	0.00
600	Other Objects		0	0	0	0.00	16,802	0.00	16,802	16,802	0.00
Total Function 2660	Technology Services		55,256	0	0	0.00	143,800	0.95	143,800	143,800	0.95
Major Function 2000	Support Services		2,011,198	2,132,087	2,468,884	21.62	3,213,413	24.36	3,213,413	3,213,413	24.36
Function 3300	Community Services										
100	Salaries		56,860	69,377	103,202	2.20	121,632	2.30	121,632	121,632	2.30
200	Salary Benefits		27,640	20,059	49,404	0.00	57,156	0.00	57,156	57,156	0.00
300	Purchase Services		15,351	38,370	264,886	0.00	264,362	0.00	264,362	264,362	0.00
400	Supplies		15,197	9,262	29,007	0.00	47,924	0.00	47,924	47,924	0.00
600	Other Objects		7	774	14,850	0.00	15,850	0.00	15,850	15,850	0.00
Total Function 3300	Community Services		115,056	137,841	461,349	2.20	506,924	2.30	506,924	506,924	2.30
Major Function 3000			115,056	137,841	461,349	2.20	506,924	2.30	506,924	506,924	2.30
Function 5200	Transfers Of Funds										
700	Transfers		0	100,000	150,000	0.00	215,000	0.00	215,000	215,000	0.00
Total Function 5200	Transfers Of Funds		0	100,000	150,000	0.00	215,000	0.00	215,000	215,000	0.00
Function 5300	Apportionment Funds ESD										
700	Transfers		4,144	1,181	0	0.00	0	0.00	0	0	0.00
Total Function 5300	Apportionment Funds ESD		4,144	1,181	0	0.00	0	0.00	0	0	0.00
Major Function 5000			4,144	101,181	150,000	0.00	215,000	0.00	215,000	215,000	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	1,067,446	0.00	791,245	0.00	791,245	791,245	0.00
Total Function 6000	Contingencies		0	0	1,067,446	0.00	791,245	0.00	791,245	791,245	0.00
Major Function 6000	Contingencies		0	0	1,067,446	0.00	791,245	0.00	791,245	791,245	0.00
Function 7000	Unappropriated Ending Bal										
2018-19 Douglas ESD Adopted Budget											

Requirements Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 205	Grants & Projects Fund									
800	Other Uses	2,196,270	2,477,789	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal	2,196,270	2,477,789	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal	2,196,270	2,477,789	0	0.00	0	0.00	0	0	0.00
Total Fund 205	Grants & Projects Fund	11,048,071	12,050,165	12,188,998	105.67	14,238,586	118.31	14,238,586	14,238,586	118.31

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 207	Regional EI/ECSE Contract										
Function 2212	Instr/Curr Development										
100	Salaries		115,787	148,226	147,628	1.85	161,202	1.88	161,202	161,202	1.88
200	Salary Benefits		49,008	63,446	76,912	0.00	59,421	0.00	59,421	59,421	0.00
300	Purchase Services		6,153	6,923	8,211	0.00	9,059	0.00	9,059	9,059	0.00
400	Supplies		611	12	200	0.00	500	0.00	500	500	0.00
600	Other Objects		16,535	8,241	21,620	0.00	20,410	0.00	20,410	20,410	0.00
Total Function 2212	Instr/Curr Development		188,094	226,848	254,571	1.85	250,592	1.88	250,592	250,592	1.88
Major Function 2000	Support Services		188,094	226,848	254,571	1.85	250,592	1.88	250,592	250,592	1.88
Function 5200	Transfers Of Funds										
700	Transfers		6,533,907	6,989,667	7,405,624	0.00	8,058,658	0.00	8,058,658	8,058,658	0.00
Total Function 5200	Transfers Of Funds		6,533,907	6,989,667	7,405,624	0.00	8,058,658	0.00	8,058,658	8,058,658	0.00
Function 5300	Apportionment Funds ESD										
700	Transfers		3,281,825	3,585,934	3,620,110	0.00	3,983,013	0.00	3,983,013	3,983,013	0.00
Total Function 5300	Apportionment Funds ESD		3,281,825	3,585,934	3,620,110	0.00	3,983,013	0.00	3,983,013	3,983,013	0.00
Major Function 5000			9,815,732	10,575,601	11,025,734	0.00	12,041,671	0.00	12,041,671	12,041,671	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		(3,094)	0	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		(3,094)	0	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		(3,094)	0	0	0.00	0	0.00	0	0	0.00
Total Fund 207	Regional EI/ECSE Contract		10,000,732	10,802,449	11,280,305	1.85	12,292,263	1.88	12,292,263	12,292,263	1.88

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 208	Early Learning Hub Fund										
Function 3300	Community Services										
100	Salaries		180,363	239,727	275,179	5.72	349,901	6.75	349,901	349,901	6.75
200	Salary Benefits		99,011	115,440	172,839	0.00	198,383	0.00	198,383	198,383	0.00
300	Purchase Services		491,639	2,169,539	2,062,599	0.00	2,086,665	0.00	2,086,665	2,086,665	0.00
400	Supplies		38,080	119,230	64,197	0.00	50,850	0.00	50,850	50,850	0.00
600	Other Objects		37,549	43,070	52,724	0.00	32,000	0.00	32,000	32,000	0.00
Total Function 3300	Community Services		846,643	2,687,006	2,627,538	5.72	2,717,799	6.75	2,717,799	2,717,799	6.75
Major Function 3000			846,643	2,687,006	2,627,538	5.72	2,717,799	6.75	2,717,799	2,717,799	6.75
Function 6000	Contingencies										
800	Other Uses		0	0	90,422	0.00	112,892	0.00	112,892	112,892	0.00
Total Function 6000	Contingencies		0	0	90,422	0.00	112,892	0.00	112,892	112,892	0.00
Major Function 6000	Contingencies		0	0	90,422	0.00	112,892	0.00	112,892	112,892	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		403,877	413,340	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		403,877	413,340	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		403,877	413,340	0	0.00	0	0.00	0	0	0.00
Total Fund 208	Early Learning Hub Fund		1,250,520	3,100,346	2,717,960	5.72	2,830,691	6.75	2,830,691	2,830,691	6.75

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 230	District Reimbursement Fund										
Function 2110	Attendance & Social Work										
100	Salaries		65,075	169,038	70,019	0.90	203,033	2.91	203,033	203,033	2.91
200	Salary Benefits		18,800	58,632	23,293	0.00	76,162	0.00	76,162	76,162	0.00
300	Purchase Services		4,680	15,450	18,617	0.00	16,984	0.00	16,984	16,984	0.00
400	Supplies		3,805	494	1,150	0.00	2,000	0.00	2,000	2,000	0.00
600	Other Objects		0	595	9,900	0.00	0	0.00	0	0	0.00
Total Function 2110	Attendance & Social Work		92,360	244,209	122,979	0.90	298,179	2.91	298,179	298,179	2.91
Function 2120	Guidance Services										
100	Salaries		41,450	42,286	42,712	1.00	41,256	1.00	41,256	41,256	1.00
200	Salary Benefits		26,473	27,040	29,464	0.00	29,625	0.00	29,625	29,625	0.00
300	Purchase Services		2,336	4,313	3,835	0.00	0	0.00	0	0	0.00
400	Supplies		0	89	300	0.00	0	0.00	0	0	0.00
600	Other Objects		0	0	3,120	0.00	0	0.00	0	0	0.00
Total Function 2120	Guidance Services		70,260	73,728	79,431	1.00	70,881	1.00	70,881	70,881	1.00
Function 2142	Psychological Test Svcs										
100	Salaries		118,798	133,355	172,522	2.70	200,737	2.60	200,737	200,737	2.60
200	Salary Benefits		40,150	43,366	70,512	0.00	93,313	0.00	93,313	93,313	0.00
300	Purchase Services		106,001	31,359	16,466	0.00	0	0.00	0	0	0.00
400	Supplies		4,329	4,742	5,500	0.00	0	0.00	0	0	0.00
Total Function 2142	Psychological Test Svcs		269,277	212,822	265,000	2.70	294,050	2.60	294,050	294,050	2.60
Function 2160	Oth Student Treatment Svc										
100	Salaries		0	0	110,964	2.00	55,592	1.00	55,592	55,592	1.00
200	Salary Benefits		0	0	47,384	0.00	31,635	0.00	31,635	31,635	0.00
300	Purchase Services		0	0	0	0.00	3,921	0.00	3,921	3,921	0.00
Total Function 2160	Oth Student Treatment Svc		0	0	158,348	2.00	91,148	1.00	91,148	91,148	1.00

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 230	District Reimbursement Fund										
Function 2190	Svc Direct/Studnt Supp Sv										
100	Salaries		2,006,118	2,078,879	2,003,611	0.74	1,989,639	0.55	1,989,639	1,989,639	0.55
200	Salary Benefits		296,663	305,898	432,107	0.00	424,353	0.00	424,353	424,353	0.00
300	Purchase Services		4,172	4,780	3,848	0.00	0	0.00	0	0	0.00
400	Supplies		21	0	0	0.00	0	0.00	0	0	0.00
600	Other Objects		595	595	0	0.00	0	0.00	0	0	0.00
Total Function 2190	Svc Direct/Studnt Supp Sv		2,307,569	2,390,152	2,439,566	0.74	2,413,992	0.55	2,413,992	2,413,992	0.55
Function 2210	Improvment Instruc Svcs										
100	Salaries		3,403	6,038	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits		283	479	0	0.00	0	0.00	0	0	0.00
300	Purchase Services		0	1,462	29,779	0.00	0	0.00	0	0	0.00
400	Supplies		0	406	0	0.00	0	0.00	0	0	0.00
600	Other Objects		0	4,050	2,945	0.00	0	0.00	0	0	0.00
Total Function 2210	Improvment Instruc Svcs		3,686	12,434	32,724	0.00	0	0.00	0	0	0.00
Function 2211	Improv Instruct Direction										
100	Salaries		17,281	15,951	6,318	0.12	6,115	0.11	6,115	6,115	0.11
200	Salary Benefits		6,719	4,904	3,614	0.00	3,479	0.00	3,479	3,479	0.00
300	Purchase Services		0	145	68	0.00	0	0.00	0	0	0.00
Total Function 2211	Improv Instruct Direction		24,000	21,000	10,000	0.12	9,594	0.11	9,594	9,594	0.11
Function 2230	Assessment And Testing										
100	Salaries		44,928	39,157	39,499	0.95	43,541	0.95	43,541	43,541	0.95
200	Salary Benefits		19,621	12,164	13,797	0.00	15,209	0.00	15,209	15,209	0.00
300	Purchase Services		3,018	2,192	3,575	0.00	0	0.00	0	0	0.00
400	Supplies		55	0	0	0.00	0	0.00	0	0	0.00
600	Other Objects		0	0	5,100	0.00	0	0.00	0	0	0.00

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 230	District Reimbursement Fund										
Total Function 2230	Assessment And Testing		67,622	53,513	61,971	0.95	58,750	0.95	58,750	58,750	0.95
Function 2520	Fiscal Services										
100	Salaries		233,060	286,541	310,417	5.70	392,450	6.73	392,450	392,450	6.73
200	Salary Benefits		126,752	142,797	159,386	0.00	180,436	0.00	180,436	180,436	0.00
300	Purchase Services		4,135	10,262	1,247	0.00	8,114	0.00	8,114	8,114	0.00
400	Supplies		2,553	0	0	0.00	0	0.00	0	0	0.00
Total Function 2520	Fiscal Services		366,500	439,600	471,050	5.70	581,000	6.73	581,000	581,000	6.73
Function 2640	Staff Services										
100	Salaries		47,370	36,049	29,279	0.75	39,600	0.72	39,600	39,600	0.72
200	Salary Benefits		7,313	12,088	15,938	0.00	24,762	0.00	24,762	24,762	0.00
300	Purchase Services		1,017	363	3,283	0.00	5,138	0.00	5,138	5,138	0.00
Total Function 2640	Staff Services		55,700	48,500	48,500	0.75	69,500	0.72	69,500	69,500	0.72
Function 2660	Technology Services										
100	Salaries		181,849	172,467	167,587	3.23	207,328	4.18	207,328	207,328	4.18
200	Salary Benefits		97,577	79,232	89,111	0.00	100,403	0.00	100,403	100,403	0.00
300	Purchase Services		0	4,230	2,519	0.00	5,975	0.00	5,975	5,975	0.00
400	Supplies		0	0	0	0.00	400	0.00	400	400	0.00
Total Function 2660	Technology Services		279,426	255,930	259,217	3.23	314,106	4.18	314,106	314,106	4.18
Major Function 2000	Support Services		3,536,400	3,751,888	3,948,786	18.09	4,201,200	20.75	4,201,200	4,201,200	20.75
Function 6000	Contingencies										
800	Other Uses		0	0	72,212	0.00	59,319	0.00	59,319	59,319	0.00
Total Function 6000	Contingencies		0	0	72,212	0.00	59,319	0.00	59,319	59,319	0.00
Major Function 6000	Contingencies		0	0	72,212	0.00	59,319	0.00	59,319	59,319	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		86,919	227,677	0	0.00	0	0.00	0	0	0.00
2018-19 Douglas ESD Adopted Budget									Adopted June 14, 2018		

Requirements Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 230	District Reimbursement Fund									
Total Function 7000	Unappropriated Ending Bal	86,919	227,677	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal	86,919	227,677	0	0.00	0	0.00	0	0	0.00
Total Fund 230	District Reimbursement Fund	3,623,319	3,979,565	4,020,998	18.09	4,260,519	20.75	4,260,519	4,260,519	20.75

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 296	Facility Maintenance Fund										
Function 2540	Opertion/Maint Of Plant										
100	Salaries		0	43,125	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits		0	3,482	0	0.00	0	0.00	0	0	0.00
300	Purchase Services		12,422	3,511	0	0.00	0	0.00	0	0	0.00
400	Supplies		20,864	4,309	45,000	0.00	31,000	0.00	31,000	31,000	0.00
500	Equipment		0	31,293	0	0.00	0	0.00	0	0	0.00
Total Function 2540	Opertion/Maint Of Plant		33,286	85,720	45,000	0.00	31,000	0.00	31,000	31,000	0.00
Major Function 2000	Support Services		33,286	85,720	45,000	0.00	31,000	0.00	31,000	31,000	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	40,550	0.00	40,000	0.00	40,000	40,000	0.00
Total Function 6000	Contingencies		0	0	40,550	0.00	40,000	0.00	40,000	40,000	0.00
Major Function 6000	Contingencies		0	0	40,550	0.00	40,000	0.00	40,000	40,000	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		117,005	70,681	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		117,005	70,681	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		117,005	70,681	0	0.00	0	0.00	0	0	0.00
Total Fund 296	Facility Maintenance Fund		150,291	156,401	85,550	0.00	71,000	0.00	71,000	71,000	0.00

Requirements Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 302	PERS Bond									
Function 5110	Long Term Debt Service									
600	Other Objects	404,411	424,411	444,411	0.00	469,411	0.00	469,411	469,411	0.00
Total Function 5110	Long Term Debt Service	404,411	424,411	444,411	0.00	469,411	0.00	469,411	469,411	0.00
Major Function 5000		404,411	424,411	444,411	0.00	469,411	0.00	469,411	469,411	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses	1,485,225	1,500,417	1,494,354	0.00	1,394,547	0.00	1,394,547	1,394,547	0.00
Total Function 7000	Unappropriated Ending Bal	1,485,225	1,500,417	1,494,354	0.00	1,394,547	0.00	1,394,547	1,394,547	0.00
Major Function 7000	Unappropriated Ending Bal	1,485,225	1,500,417	1,494,354	0.00	1,394,547	0.00	1,394,547	1,394,547	0.00
Total Fund 302	PERS Bond	1,889,636	1,924,828	1,938,764	0.00	1,863,957	0.00	1,863,957	1,863,957	0.00

Requirements Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 401	Capitol Projects-Library									
Function 4150	Building Acq/Const/Improv									
500	Equipment	0	0	0	0.00	1,400,000	0.00	1,400,000	1,400,000	0.00
Total Function 4150	Building Acq/Const/Improv	0	0	0	0.00	1,400,000	0.00	1,400,000	1,400,000	0.00
Major Function 4000		0	0	0	0.00	1,400,000	0.00	1,400,000	1,400,000	0.00
Function 5200	Transfers Of Funds									
700	Transfers	0	0	0	0.00	300,000	0.00	300,000	300,000	0.00
Total Function 5200	Transfers Of Funds	0	0	0	0.00	300,000	0.00	300,000	300,000	0.00
Major Function 5000		0	0	0	0.00	300,000	0.00	300,000	300,000	0.00
Total Fund 401	Capitol Projects-Library	0	0	0	0.00	1,700,000	0.00	1,700,000	1,700,000	0.00

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 500	Print Shop										
Function 2574	Print, Publ & Dup Service										
100	Salaries		91,380	92,517	93,566	2.00	96,080	2.00	96,080	96,080	2.00
200	Salary Benefits		43,600	41,751	44,920	0.00	48,592	0.00	48,592	48,592	0.00
300	Purchase Services		36,752	50,376	59,255	0.00	65,947	0.00	65,947	65,947	0.00
400	Supplies		41,083	37,817	49,186	0.00	56,686	0.00	56,686	56,686	0.00
600	Other Objects		18	240	155	0.00	155	0.00	155	155	0.00
Total Function 2574	Print, Publ & Dup Service		212,832	222,701	247,082	2.00	267,460	2.00	267,460	267,460	2.00
Major Function 2000	Support Services		212,832	222,701	247,082	2.00	267,460	2.00	267,460	267,460	2.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		(5,134)	(12,343)	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		(5,134)	(12,343)	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		(5,134)	(12,343)	0	0.00	0	0.00	0	0	0.00
Total Fund 500	Print Shop		207,698	210,357	247,082	2.00	267,460	2.00	267,460	267,460	2.00

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 505	Information Technology										
Function 2660	Technology Services										
100	Salaries		43,211	85,694	124,681	2.87	129,932	3.12	129,932	129,932	3.12
200	Salary Benefits		28,694	53,668	81,619	0.00	87,543	0.00	87,543	87,543	0.00
300	Purchase Services		622	1,601	3,763	0.00	29,340	0.00	29,340	29,340	0.00
400	Supplies		22,777	42,023	118,000	0.00	118,000	0.00	118,000	118,000	0.00
Total Function 2660	Technology Services		95,305	182,986	328,064	2.87	364,815	3.12	364,815	364,815	3.12
Major Function 2000	Support Services		95,305	182,986	328,064	2.87	364,815	3.12	364,815	364,815	3.12
Function 6000	Contingencies										
800	Other Uses		0	0	50,455	0.00	45,048	0.00	45,048	45,048	0.00
Total Function 6000	Contingencies		0	0	50,455	0.00	45,048	0.00	45,048	45,048	0.00
Major Function 6000	Contingencies		0	0	50,455	0.00	45,048	0.00	45,048	45,048	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		49,494	100,807	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		49,494	100,807	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		49,494	100,807	0	0.00	0	0.00	0	0	0.00
Total Fund 505	Information Technology		144,799	283,793	378,519	2.87	409,863	3.12	409,863	409,863	3.12

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 610	Unemployment Fund										
Function 2520	Fiscal Services										
300	Purchase Services		0	400	400	0.00	400	0.00	400	400	0.00
Total Function 2520	Fiscal Services		0	400	400	0.00	400	0.00	400	400	0.00
Function 2529	Other Fiscal Services										
200	Salary Benefits		26,268	48,226	50,000	0.00	90,000	0.00	90,000	90,000	0.00
300	Purchase Services		400	0	0	0.00	0	0.00	0	0	0.00
Total Function 2529	Other Fiscal Services		26,668	48,226	50,000	0.00	90,000	0.00	90,000	90,000	0.00
Major Function 2000	Support Services		26,668	48,626	50,400	0.00	90,400	0.00	90,400	90,400	0.00
Function 5200	Transfers Of Funds										
700	Transfers		400,000	0	0	0.00	0	0.00	0	0	0.00
Total Function 5200	Transfers Of Funds		400,000	0	0	0.00	0	0.00	0	0	0.00
Major Function 5000			400,000	0	0	0.00	0	0.00	0	0	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	90,600	0.00	32,600	0.00	32,600	32,600	0.00
Total Function 6000	Contingencies		0	0	90,600	0.00	32,600	0.00	32,600	32,600	0.00
Major Function 6000	Contingencies		0	0	90,600	0.00	32,600	0.00	32,600	32,600	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		190,461	141,835	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		190,461	141,835	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		190,461	141,835	0	0.00	0	0.00	0	0	0.00
Total Fund 610	Unemployment Fund		617,129	190,461	141,000	0.00	123,000	0.00	123,000	123,000	0.00

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 620	Early Retirement Fund										
Function 2700	Supplemental Retirement										
200	Salary Benefits		29,833	18,850	40,000	0.00	40,000	0.00	40,000	40,000	0.00
Total Function 2700	Supplemental Retirement		29,833	18,850	40,000	0.00	40,000	0.00	40,000	40,000	0.00
Major Function 2000	Support Services		29,833	18,850	40,000	0.00	40,000	0.00	40,000	40,000	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	410,000	0.00	402,000	0.00	402,000	402,000	0.00
Total Function 6000	Contingencies		0	0	410,000	0.00	402,000	0.00	402,000	402,000	0.00
Major Function 6000	Contingencies		0	0	410,000	0.00	402,000	0.00	402,000	402,000	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		468,762	449,912	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		468,762	449,912	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		468,762	449,912	0	0.00	0	0.00	0	0	0.00
Total Fund 620	Early Retirement Fund		498,595	468,762	450,000	0.00	442,000	0.00	442,000	442,000	0.00

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 630	Computer Replacement Fund										
Function 2470	Internal Service										
400	Supplies		0	0	221,000	0.00	120,200	0.00	120,200	120,200	0.00
Total Function 2470	Internal Service		0	0	221,000	0.00	120,200	0.00	120,200	120,200	0.00
Major Function 2000	Support Services		0	0	221,000	0.00	120,200	0.00	120,200	120,200	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	100,000	0.00	50,000	0.00	50,000	50,000	0.00
Total Function 6000	Contingencies		0	0	100,000	0.00	50,000	0.00	50,000	50,000	0.00
Major Function 6000	Contingencies		0	0	100,000	0.00	50,000	0.00	50,000	50,000	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		112,170	161,345	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		112,170	161,345	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		112,170	161,345	0	0.00	0	0.00	0	0	0.00
Total Fund 630	Computer Replacement Fund		112,170	161,345	321,000	0.00	170,200	0.00	170,200	170,200	0.00

Requirements Report

			15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 640	Facility Reserve Fund										
Function 4150	Building Acq/Const/Improv										
400	Supplies		0	0	255,000	0.00	300,000	0.00	300,000	300,000	0.00
500	Equipment		0	0	180,000	0.00	500,000	0.00	500,000	500,000	0.00
Total Function 4150	Building Acq/Const/Improv		0	0	435,000	0.00	800,000	0.00	800,000	800,000	0.00
Major Function 4000			0	0	435,000	0.00	800,000	0.00	800,000	800,000	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	202,000	0.00	168,000	0.00	168,000	168,000	0.00
Total Function 6000	Contingencies		0	0	202,000	0.00	168,000	0.00	168,000	168,000	0.00
Major Function 6000	Contingencies		0	0	202,000	0.00	168,000	0.00	168,000	168,000	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		577,835	607,835	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		577,835	607,835	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		577,835	607,835	0	0.00	0	0.00	0	0	0.00
Total Fund 640	Facility Reserve Fund		577,835	607,835	637,000	0.00	968,000	0.00	968,000	968,000	0.00

Requirements Report

		15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Fund 650	PERS Reserve Fund									
Function 2649	Other Staff Services									
200	Salary Benefits	0	0	50,000	0.00	150,000	0.00	150,000	150,000	0.00
Total Function 2649	Other Staff Services	0	0	50,000	0.00	150,000	0.00	150,000	150,000	0.00
Major Function 2000	Support Services	0	0	50,000	0.00	150,000	0.00	150,000	150,000	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses	0	43,369	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal	0	43,369	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal	0	43,369	0	0.00	0	0.00	0	0	0.00
Total Fund 650	PERS Reserve Fund	0	43,369	50,000	0.00	150,000	0.00	150,000	150,000	0.00

Requirements Report

	15-16 Actuals	16-17 Actuals	17-18 Adopted	17-18 FTE	18-19 Proposed	18-19 Proposed FTE	18-19 Approved	18-19 Adopted	18-19 Adopted FTE
Grand Totals:	38,809,596	42,191,249	42,277,501	186.80	48,213,341	202.32	48,213,341	48,213,341	202.32

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 2018-19 Budget, the Resolution to Impose and Categorize Taxes, and the Resolution to Making the 2018-19 Appropriations. These will be inserted once the budget has been approved.

▪

FORM ED-1

NOTICE OF BUDGET HEARING

A public meeting of the Douglas Education Service District will be held on June 14, 2018 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, 2018 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 2016-17	Adopted Budget This Year 2017-18	Approved Budget Next Year 2018-19
Beginning Fund Balance	\$7,228,233	\$6,847,888	\$8,595,334
Current Year Property Taxes, other than Local Option Taxes	4,137,643	4,233,918	4,350,300
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	7,090,644	6,996,167	7,895,649
Revenue from Intermediate Sources	424,609	355,570	574,982
Revenue from State Sources	13,724,167	15,653,147	15,750,105
Revenue from Federal Sources	2,451,286	590,186	2,428,313
Interfund Transfers	7,134,667	7,600,624	8,618,658
All Other Budget Resources	0	0	0
Total Resources	\$42,191,249	\$42,277,501	\$48,213,341

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$11,743,867	\$12,306,244	\$13,427,584
Other Associated Payroll Costs	4,773,841	5,926,636	6,529,186
Purchased Services	4,029,478	4,301,243	5,474,452
Supplies & Materials	754,668	1,238,781	1,411,581
Capital Outlay	42,827	180,000	1,900,000
Other Objects (except debt service & interfund transfers)	888,743	982,702	1,011,765
Debt Service*	424,411	444,411	620,912
Interfund Transfers*	11,891,493	12,390,444	13,771,381
Operating Contingency	0	2,612,686	2,271,914
Unappropriated Ending Fund Balance & Reserves	7,641,922	1,894,354	1,794,547
Total Requirements	\$42,191,249	\$42,277,501	\$48,213,341

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$7,713,104	\$8,603,588	\$10,037,968
FTE	92.38	88.28	97.57
2000 Support Services	11,695,473	12,808,131	14,291,896
FTE	110.78	90.6	95.7
3000 Enterprise & Community Service	2,824,847	3,088,887	3,224,723
FTE	10.23	7.92	9.05
4000 Facility Acquisition & Construction	0	435,000	2,200,000
FTE	0	0	0
5000 Other Uses	4,756,826	4,789,820	5,152,723
5100 Debt Service*	424,411	444,411	620,912
5200 Interfund Transfers*	7,134,667	7,600,624	8,618,658
6000 Contingency	0	2,612,686	2,271,914
7000 Unappropriated Ending Fund Balance	7,641,922	1,894,354	1,794,547
Total Requirements	\$42,191,249	\$42,277,501	\$48,213,341
Total FTE	213.39	186.80	202.32

* 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 Douglas Education Service District has entered into a lease agreement with The City of Roseburg to occupy a portion of the Library. Increased Debt Service and Facility Acquisition & Construction expenditures is reflected in the 2018-19 Budget for this new initiative.

PROPERTY TAX LEVIES		
	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit: 5.296 per \$1,000)	0.5296	0.5296
Local Option Levy		
Levy For General Obligation Bonds		

STATEMENT OF INDEBTEDNESS	
LONG TERM DEBT	Estimated Debt Outstanding on July 1
General Obligation Bonds	
Other Bonds	\$3,076,640
Other Borrowings	\$1,686,248
Total	

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

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

To assessor of Douglas County

FORM ED-50
2018-19

- File no later than JULY 15.
 - Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.
- ☐ Check here if this is an amended form.

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

District Name **Douglas** County Name **Douglas**
Mailing Address of District **1871 NE Stephens** City **Roseburg** State **OR** Zip **97470** Date Submitted
Barbara Taylor **CFO** **541-440-4752** **barb.taylor@desd.k12.or.us**
Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits	
	Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit).	1 0.5296	Excluded from Measure 5 Limits
2. Local option operating tax	2	Amount of Levy
3. Local option capital project tax	3	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		4a.
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001		4b.
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)		4c. \$0

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5 0.5296
6. Election date when your new district received voter approval for your permanent rate limit	6
7. Estimated permanent rate limit for newly merged/consolidated district	7

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

150-504-075-6 (Rev. 12-13)

(see the back for worksheet for lines 4a, 4b, and 4c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Douglas Education Service District

Resolution 18-18 to Approve the 2018-19 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 2018-19, and;

WHEREAS, THE Budget Committee has reviewed the proposed budget and made any desired changes, to the proposed budget for 2018-19,

THEREFORE BE IT RESOLVED, that the Budget Committee of Douglas Education Service District formally approves the proposed budget for the 2018-19 fiscal year with changes or revisions, if any, in the amount of \$48,213,341 and approves property taxes for the 2018-19 fiscal year at the following:

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

Chris Rock

Douglas Education Service District Budget Committee Chair

5-24-18

Date

DOUGLAS EDUCATION SERVICE DISTRICT

RESOLUTION No. 18-20

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Douglas Education Service District hereby adopts the budget for fiscal year 2018-19 in the total amount of \$48,213,341 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, 2018, for the following purposes:

General Fund		Capital Projects Fund	
Instruction.....	525,964	Facilities Construction...	1,400,000
Support Services.....	5,562,816	Transfers	300,000
Transfers	45,000	Apportionments	0
Apportionments	1,169,710	Contingency.....	0
Debt Service	151,501	Total.....	\$1,700,000
Contingency.....	570,810		
Total.....	\$8,025,801		
Special Revenue Funds		Enterprise Funds	
Instruction.....	9,512,004	Support Services.....	632,275
Support Services.....	7,696,205	Contingency.....	45,048
Enterprise & Comm....	3,224,723	Total.....	\$677,323
Transfers	8,273,658		
Apportionments	3,983,013	Internal Service Funds	
Contingency.....	1,003,456	Support Services.....	400,600
Total.....	\$33,693,059	Facilities Construction...	800,000
		Transfers	0
		Apportionments	0
		Contingency.....	652,600
		Total.....	\$1,853,200
Debt Service Fund			
Debt Service	469,411		
Contingency.....	0		
Total.....	\$469,411		
		Total Unappropriated and Reserve Amounts, All Funds	
		TOTAL ADOPTED BUDGET	
		\$46,418,794	
		1,794,547	
		\$48,213,341 *	

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 2018-19:

(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:

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

The above resolution statements were approved and declared adopted on June 14, 2018.

X Chris Ruck X 6-14-18
Signature, Board Chair Date



Employment Openings



[View open positions for Douglas ESD and our districts \(employment\)](#)

Connect With Us



[Address, Phone, & Staff Directory \(/about-us/contact\)](#)

Staff Resources



[Important information for staff can be found here. \(staff-1\)](#)

Parents



RSS

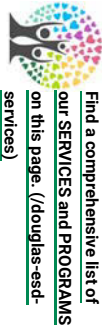
<https://douglasesd.k12.or.us/rss.xml>

<https://facebook.com/douglasesd>

https://twitter.com/douglas_esd



Douglas ESD Services



Welcome to Douglas ESD

The role of the Douglas Education Service District is to provide services to administrators, teachers, staff and students in our 13 local component school districts. The Douglas ESD plays many roles in serving children. These include speech and language services, IT and network support, print services, attendance support, secondary transitions, a complex needs classroom, consulting teachers, media, staff development, data retrieval, programs for hearing and visually impaired students, substitute placement, mental health therapy, leadership training and many more. Take a look around our website and learn more about what we do.

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, 2018 to June 30, 2019, will be held at 1871 NE Stephens St., Roseburg, OR. The meeting will take place on the 24th day of May, 2018 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 24, 2018 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.

Ready, Set, Learn program receives innovation award (article/ready-set-learn-program-receives-innovation-award)

May 11, 2018 – The Douglas Education Service District has been honored with an innovation award for its Ready, Set, Learn program designed to help students in pre-k to sixth grade whose behavior disrupts classroom learning.

More Douglas ESD News

[Countywide school threat assessment team formed](#)

[\(article/countywide-school-threat-assessment-team-formed\)](#)

[Registration is now open for Partner/Sports Camps \(article/registration-now-open-partner-sports-camps\)](#)

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 _____

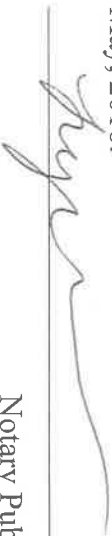
#4710 Legal Notice of Budget Committee Meeting
a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 successive and consecutive days in the following issue:

May 2, 2018

The fee actually charged by such newspaper for such publication is \$56.03



Subscribed and sworn to before me this 8th day of May, 2018.



Notary Public of Oregon



NOTICE OF BUDGET COMMITTEE MEETING
A public meeting of the Budget Committee of Douglas District, Education Service State of Douglas County, Oregon, to discuss the budget for the fiscal year July 1, 2018 to June 30, 2019, will be held at 1871 NE Stephens St., Roseburg, OR. The meeting will take place on the 24th day of May, 2018 at 7:00 p.m. The purpose is to receive and budget message and document of the district. A copy of the budget document may be inspected and obtained on or after May 24, 2018 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 Any Budget Committee. Any person may ask questions about and comment on the budget document.

#4710 Pub. Dates: May 2, 9, 2018

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

#4804 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 7, 2018

The fee actually charged by such newspaper for such publication is \$405.00

[Signature]

Subscribed and sworn to before me this 13th day of June, 2018.

Notary Public of Oregon



FORM 101
Notice of Budget Hearing
The purpose of this form is to provide a summary of the budget for the upcoming fiscal year. It is to be completed by the agency and submitted to the board of directors for review and approval. The budget is prepared by the agency and is subject to change. The budget is prepared by the agency and is subject to change. The budget is prepared by the agency and is subject to change.

Agency	Fiscal Year	Actual Amount	Approved Budget	Approved Budget
		Last Year 2016-17	This Year 2017-18	Next Year 2018-19
Financial Summary - Requirements				
TOTAL ALL FUNDS				
Operating Fund Balance		\$7,228,833	\$8,997,800	\$8,997,800
Operating Fund Balance - Other		4,757,061	4,253,319	4,253,319
Operating Fund Balance - Total		11,985,894	13,251,119	13,251,119
Revenue from Federal Grants		0	0	0
Revenue from State Grants		424,603	555,570	574,982
Revenue from Local Sources		15,724,143	15,655,415	15,724,143
Revenue from Federal Grants		2,497,988	2,497,988	2,497,988
Revenue from State Grants		7,345,807	7,345,807	7,345,807
Revenue from Local Sources		1,200,000	1,200,000	1,200,000
Total Requirements		\$42,777,541	\$42,777,541	\$42,777,541
Financial Summary - Requirements and Full-Time Equivalent Employees (FTE) by Position				
TOTAL ALL FUNDS				
Operating Fund Balance		\$7,228,833	\$8,997,800	\$8,997,800
Operating Fund Balance - Other		4,757,061	4,253,319	4,253,319
Operating Fund Balance - Total		11,985,894	13,251,119	13,251,119
Revenue from Federal Grants		0	0	0
Revenue from State Grants		424,603	555,570	574,982
Revenue from Local Sources		15,724,143	15,655,415	15,724,143
Revenue from Federal Grants		2,497,988	2,497,988	2,497,988
Revenue from State Grants		7,345,807	7,345,807	7,345,807
Revenue from Local Sources		1,200,000	1,200,000	1,200,000
Total Requirements		\$42,777,541	\$42,777,541	\$42,777,541

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

Activity	2016-17	2017-18	2018-19
Operating Fund Balance			
Operating Fund Balance - Other			
Operating Fund Balance - Total			
Revenue from Federal Grants			
Revenue from State Grants			
Revenue from Local Sources			
Revenue from Federal Grants			
Revenue from State Grants			
Revenue from Local Sources			
Total Requirements			

STATEMENT OF INDEBTEDNESS

Debt	2016-17	2017-18	2018-19
LONG TERM DEBT			
General Obligation Bonds			
Other Bonds			
Other Debt			
Total			

#4804 Pub. Dates: June 7, 2018

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