

Douglas Education Service District

2020-21 ADOPTED BUDGET

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**DOUGLAS EDUCATION SERVICE DISTRICT
2020-21 BUDGET
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2020-21 BUDGET CALENDAR

- May 5, 2020** **1st PUBLICATION OF NOTICE OF BUDGET COMMITTEE MEETING** in *The News Review*. Notice to be published not more than 30 days nor less than 5 days prior to date of budget meeting.
- May 11, 2020** **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 21, 2020**
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 5, 2020** **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 11, 2020**
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, 2020 to June 30, 2021 will take place on the 21st day of May, 2020 at 7:00 p.m. The purpose is to receive the budget message and document of the district. Due to the coronavirus/COVID-19 state-wide restrictions, and in keeping with the efforts of social distancing to reduce the spread of the coronavirus/COVID-19, the meeting of the Douglas Education Service District Budget Committee will be conducted on a conference call, rather than in person. If you are a member of the community and wish to provide public comment or speak at the meeting, please email your comments to veronica.vandrimmelen@douglasesd.k12.or.us ahead of the meeting and your comments will be part of the public record. A copy of the budget document will be available for inspection or obtained via link located on district website at <https://douglasesd.k12.or.us/about-us/public-info/budget>

NOTICE OF BUDGET HEARING

A meeting of the Board of Directors will be held on June 11th, 2020, at 6:30 p.m. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 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. Due to the coronavirus/COVID-19 state-wide restrictions, and in keeping with the efforts of social distancing to reduce the spread of the coronavirus/COVID-19, the meeting of the Douglas Education Service District Board will be conducted on a conference call, rather than in person. If you are a member of the community and wish to provide public comment or speak at the meeting, please email your comments to veronica.vandrimmelen@douglasesd.k12.or.us ahead of the meeting and your comments will be part of the public record. A copy of the budget document will be available for inspection or obtained via link located on district website at <https://douglasesd.k12.or.us/about-us/public-info/budget>.

BUDGET COMMITTEE MEMBERS

Board of Directors

Meredith Bliss | Zone 1..... term expires June 30, 2023
Harry McDermott, Vice-Chair | Zone 2 term expires June 30, 2021
Hank Perry | Zone 3..... term expires June 30, 2023
Mike Keizer | Zone 4..... term expires June 30, 2021
Anita Cox, Chair | Zone 5 term expires June 30, 2021
Gina Stewart | At Large term expires June 30, 2021
Chris Rusch | At Large..... term expires June 30, 2023

Appointed Committee Members

Charles Lee | Zone 1 term expires June 30, 2022
Howard Johnson | Zone 2 term expires June 30, 2021
Gayl Bowser | Zone 3..... term expires June 30, 2021
MacKenzie Perry | Zone 3..... term expires June 30, 2020
Jerry O’Sullivan | Zone 4 term expires June 30, 2021
Vacant | Zone 4 term expires June 30, 2022
Vacant | Zone 5 term expires June 30, 2020
Andy Boe | Zone 5 term expires June 30, 2022

**Michael Lasher, Superintendent
Budget Officer**

Meeting Place: All budget meetings will be held at the Douglas Education Service District office, 1409 Diamond Lake Blvd, Roseburg, Oregon 97470.

May 11, 2020

This year's budget message will be unlike any I have had to deliver at Douglas ESD. Since the development of the FY14 budget, our organization, like most of K-12 education in Oregon, has been on an upward funding trajectory. As we emerged from the Great Recession back then, we took a few tentative steps to expand services to districts with the addition of an Instructional Technology position and creating of a Communications position in the general fund. In subsequent years, we added nursing and behavioral health, and expanded instructional offerings, autism consulting, career technical education (CTE) and other supports and services to our repertoire to serve the needs of children, families, and districts in our Douglas County region and beyond. Douglas ESD also took on projects in Early Learning with the Early Learning Hub, Preschool Promise, and Kindergarten Partnership Initiative along with Behavior Intervention services such as Ready, Set, Learn and school-based behavioral/mental health counseling and a STEAM Hub. In that time, we've also expanded our entrepreneurial offerings in areas such as Electronic Information and Design, Information Technology and Print Services.

The budget that is presented for your review and adoption is our attempt to preserve all that has been built in partnership with the districts, ODE and the Early Learning Division (ELD) over the last seven years. However, we suspect that in fact all that is included in this budget will not be held without harm. As this is written, the initial projection is that state revenues for the biennium will be down by over three billion dollars. The Governor has ordered all state agencies to submit plans for a 17% reduction in budgets for next year. While there are significant rainy-day fund balances at the state level in place, it is doubtful that the Legislature will hold education and early learning harmless from some reductions. At this moment, it is difficult to know how much and to which state programs the reductions will fall upon. There is also some hope that the Corporate Activities Tax (CAT), which was passed at the beginning of the biennium, will stabilize the effect on preK-12 education as there was an initial estimate that the CAT would bring in \$1.6 billion in new revenue during the first biennium. Perhaps one could use the metaphor that there is a huge thunderstorm on the horizon but as yet we still don't know if it will pass over us or pass us by. We won't know our fate until after the special legislative session, which will probably be held in June or later.

While each of our program administrators has developed a list of program and personnel cuts should the need arise, we have not included those within this budget for some specific reasons.

- 1) Until the May 20 revenue forecast, we will not know the extent of the reduction to state revenues, including lottery, marijuana, and corporate activities taxes, that could affect funding for education.
- 2) Building an ESD budget for the coming year is a months-long process where we must pick a target funding level early in the calendar year and develop the budget with those figures in mind, versus reacting in April or May to rumor and speculation.
- 3) We do not know the extent to which the federal government will assist states with budget shortfalls as a part of a second wave of stimulus spending, nor the extent our own Legislature will use rainy-day funds to protect Oregon's children and most vulnerable.

- 4) With an ongoing pandemic, the nature of our work is changing. For most of our staff, the work is different, sometimes more difficult. There is also much we must evaluate to find the safest and most productive options in the delivery of services to children, families, and districts.

Therefore, the FY20-21 budget before you represent a high-water mark based on revenues we hoped to receive six months ago, before Covid-19, before “Stay Home, Save Lives” and before everyone knew what P.P.E. meant. To be clear, in developing a budget without significant cuts we are not shirking our duty, rather we are preserving maximum flexibility for Douglas ESD to adapt and change as the situation in Oregon, the USA, and the world unfolds over the next 18 months. By leaving revenues and expenditures at a pre-pandemic level, we give ourselves maximal “headroom” to accept revenue from whatever source comes our way and to expend it quickly for the benefit of those we serve. Moreover, this budget doesn’t require that we commit to a level of cuts in programs or positions that we can only guess at, at this point. Should we need to cut programs and employee positions, we will want to be very strategic with an eye on what the “new normal” will be. Since normal is particularly unclear at this moment, the more the future comes into focus the better our decisions will be about how to meet that future.

In passing this budget, the work of the Douglas ESD administration is far from done. We will be working through the summer to deploy an operational budget that includes the priorities of school districts, additional funding and contracting opportunities, and ODE’s guidance and direction all with the clear goal to come out the other side a healthy, productive, and relevant organization that our varied stakeholders have come to expect Douglas ESD to be.

Respectively submitted,

Michael Lasher,

Superintendent Douglas ESD.

BUDGET DOCUMENT USER'S GUIDE

This budget document contains the complete fiscal year 2020-21 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, the Executive Summary, which is a profile of the ESD, and a summary of the current strategic plan

The **Fund Summary** contains an overview description of each ESD fund and a summary of budgeted resources and expenditures by fund.

The **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) the Budget Terminology.

INTRODUCTION

EXECUTIVE SUMMARY

The Douglas Education Service District administration is pleased to present the 2020-21 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 2020-21 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 revenue comes from a set amount per ADMw (Average Daily Membership weighted). This amount is made up of property taxes, state timber tax receipts and the balance comes from the State of Oregon in state school fund support. In 2020-21 the Douglas ESD local funding (property taxes and state timber receipts) amount per ADMw is projected to be \$276.52, state funding is projected to be \$130.82 per ADMw, for a total of \$407.34. Therefore, local funding provides 68% 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 2020-21 is as follows:

	ADMr	ADMw
Camas Valley	210	360
Days Creek	190	353
Elkton	240	406
Glendale	300	476
Glide	766	977
North Douglas	328	445
Oakland	625	812
Riddle	385	532
Roseburg	5,925	6,866
South Umpqua	1,534	1,832
Sutherlin	1,310	1,527
Winston-Dillard	1,410	1,652
Yoncalla	240	427
Total	13,463	16,666

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.

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

Foster Education Program, known as Horizons was established in 2020 as a partnership of Douglas Education Service District, Roseburg Public Schools, Douglas County Juvenile Services, and the Department of Human Services. It is an innovative program dedicated to the educational needs and well-being of some of Oregon's most vulnerable youth. The program supports foster children who are under the care of the Douglas County Juvenile Department and who are currently unable to be placed in foster homes or attend a regular classroom setting due to high needs for social-emotional and mental health supports.

A copy of the Douglas Education Service District 2020-21 Local Service Plan can be found at the Douglas ESD website <https://douglaesd.k12.or.us/douglas-esd-local-service-plans>.

BUDGET DEVELOPMENT PROCESS

The Douglas Education Service District has continued to employ a zero-based budget process for the development of the agency's budget. This entails the administrators responsible for their programs, bringing their budgets in to the executive team and defending the numbers. This process has been highly successful and has given the administrators more ownership in their program budgets. The preparation of the annual budget is not a periodic activity but is an on-going process involving the Douglas ESD personnel at all levels and the concerns and input of the component school districts.

The ESD budget committee consists of the seven elected members of the Board and eight members of component school district boards appointed by the Board, or designees of component school district boards, as required by law. Terms of the appointed members will be three years each with appointments made so that, as nearly as possible, the terms of one third of the 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 2020-21 Adopted Budget for the Douglas ESD totaling \$62,567,489 is an all-encompassing plan that balances the many needs of our component districts and regional services. This budget will provide the financial resources to operate all of our existing programs. The funding plan provides an estimated contingency of \$3.2 million and unappropriated/ending fund balances of approximately \$800k. Due to the uncertainty of the financial impact of COVID-19, a larger proportion of funds were placed in Contingency so that the Agency could react quickly to funding changes.

2020-21 Adopted Budget Funds Summary

	General Fund		Special Revenue Funds		Debt Service Funds		Enterprise Funds		Internal Service Funds		Adopted Budget 2020-21		Adopted Budget 2019-20				
RESOURCES																	
Local Revenue	\$	7,093,864	\$	6,342,820	\$	165,233	\$	275,500	\$	239,261	\$	14,116,678	\$	11,441,322			
Intermediate Revenue		-		1,581,706		-		-		-		1,581,706		473,320			
State Revenue		2,204,680		21,274,721		-		-		-		23,479,401		16,428,043			
Federal Revenue		-		2,990,386		-		-		-		2,990,386		2,771,726			
Transfers In		400,000		12,659,566		-		-		30,000		13,089,566		9,217,780			
Other (Beginning Fund Bal)		1,230,000		3,163,836		1,162,572		7,524		1,745,821		7,309,753		7,243,353			
Total Revenue	\$	10,928,544	\$	48,013,034	\$	1,327,805	\$	283,024	\$	2,015,082	\$	62,567,489	\$	47,575,544			
EXPENDITURES																	
		FTE		FTE		FTE		FTE		FTE		FTE		FTE			
Instruction	\$	712,336	7.5	\$	14,873,606	140.0	\$	-	\$	-	\$	15,585,942	147.5	\$	11,162,875	104.8	
Support Services		8,011,874	62.6		10,001,946	48.2		283,024		396,804		18,693,648	112.7		13,684,671	83.5	
Enterprise and Community Services		-	-		3,193,705	10.5		-		-		3,193,705	10.5		3,139,374	10.5	
Facilities Acquisition & Construction		-	-		-	-		-		600,000		600,000	-		655,000	-	
Other Uses		1,214,710	-		18,742,503	-		514,411		-		20,471,624	-		15,189,825	-	
Contingency		989,624	-		1,201,274	-		-		1,018,278		3,209,176	-		2,036,311	-	
Ending Fund Balance		-	-		-	-		813,395		-		813,395	-		1,707,488	-	
Total Expenditures	\$	10,928,544	70.0	\$	48,013,034	198.7	\$	1,327,805	\$	283,024	2.0	\$	2,015,082	270.8	\$	47,575,544	198.8

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 \$9,469,421 for 2020-21 represents a \$295,078 increase in funding due to increases in State School Fund dollars and Fees from Grants.

For fiscal year 2020-21, 49% of the revenue to support this fund is generated from the counties through property taxes. An estimated 23% of the revenue generated is from the State School Fund. The 2020-21 estimate released on February 26, 2020 was used for this budget. This is based on the 2019-21 Oregon Department of Education Adopted Budget of \$9B. At this time, impacts of funding due to COVID-19 have not yet been released and therefore have not been incorporated into this budget

General Fund expenditures total \$9,469,421 for 2020-21. There is a projected increase in expenditures of \$295,078 for 2020-21

General Fund	2019-20 Adopted Budget	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change			
REVENUE							
Local Revenue	\$ 5,417,012	\$ 5,664,741	\$ 247,729	4.57%			
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%			
State Revenue	\$ 2,057,331	\$ 2,204,680	\$ 147,349	7.16%			
Federal Revenue	\$ -	\$ -	\$ -	0.00%			
Transfers In	\$ 400,000	\$ 400,000	\$ -	0.00%			
Other (Beginning Fund Bal)	\$ 1,300,000	\$ 1,200,000	\$ (100,000)	-7.69%			
Total Revenue	\$ 9,174,343	\$ 9,469,421	\$ 295,078	3.22%			
EXPENDITURES							
		FTE	FTE	FTE			
Instruction	\$ 690,261	7.2	\$ 712,336	7.5	\$ 22,075	0.3	3.20%
Support Services	\$ 6,265,872	45.3	\$ 6,552,751	47.5	\$ 286,878	2.2	4.58%
Enterprise and Community Services	\$ -		\$ -		\$ -	-	0.00%
Facilities Acquisition & Construction	\$ -		\$ -		\$ -	-	0.00%
Other Uses	\$ 1,214,710		\$ 1,214,710		\$ -	-	0.00%
Contingency	\$ 603,500		\$ 989,624		\$ 386,124	-	63.98%
Ending Fund Balance	\$ 400,000		\$ -		\$ (400,000)	-	-100.00%
Total Expenditures	\$ 9,174,343	52.5	\$ 9,469,421	55.0	\$ 295,078	2.5	3.22%

GENERAL FUND-OTHER (101)

At the December 18, 2018 Supplemental Budget Hearing, one of the items was to reallocate administrative service contracts with Districts from the District Reimbursement 230 and Enterprise Fund 505 to the new General Fund-Other 101. These services include Business Services, Human Resources, Communication and Technology Services. Revenue is solely derived from contracts with Local Education and Governmental Agencies.

General Fund-Other	2019-20 Adopted Budget	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change			
REVENUE							
Local Revenue	\$ 1,504,922	\$ 1,429,123	\$ (75,799)	-5.04%			
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%			
State Revenue	\$ -	\$ -	\$ -	0.00%			
Federal Revenue	\$ -	\$ -	\$ -	0.00%			
Transfers In	\$ -	\$ -	\$ -	0.00%			
Other (Beginning Fund Bal)	\$ 30,000	\$ 30,000	\$ -	0.00%			
Total Revenue	\$ 1,534,922	\$ 1,459,123	\$ (75,799)	-4.94%			
EXPENDITURES							
		FTE	FTE	FTE			
Instruction	\$ -	-	\$ -	-	\$ -	-	0.00%
Support Services	\$ 1,512,936	15.8	\$ 1,459,123	15.0	\$ (53,813)	(0.7)	-3.56%
Enterprise and Community Services	\$ -		\$ -		\$ -	-	0.00%
Facilities Acquisition & Construction	\$ -		\$ -		\$ -	-	0.00%
Other Uses	\$ -		\$ -		\$ -	-	0.00%
Contingency	\$ 21,986		\$ -		\$ (21,986)	-	-100.00%
Ending Fund Balance	\$ -		\$ -		\$ -	-	0.00%
Total Expenditures	\$ 1,534,922	15.8	\$ 1,459,123	15.0	\$ (75,799)	(0.7)	-4.94%

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.
- Compass Mental Health Consortium
- Student Success Act

For fiscal year 2020-21, the Adopted Budget for the Special Revenue-Grants & Projects Fund of the Douglas ESD is \$21,968,773. Almost 80% of the revenue to support this fund is generated with state contracts and grants through ODE.

Grants & Projects Fund	2019-20 Adopted Budget		2020-21 Adopted Budget		Increase/ (Decrease)		Percent Change			
REVENUE										
Local Revenue	\$	1,619,056	\$	1,835,345	\$	216,288		13.36%		
Intermediate Revenue		473,320		1,581,706		1,108,386		234.17%		
State Revenue		1,231,111		2,474,027		1,242,916		100.96%		
Federal Revenue		502,770		845,695		342,925		68.21%		
Transfers In		8,755,190		12,644,566		3,889,376		44.42%		
Other (Beginning Fund Bal)		2,123,376		2,587,435		464,059		21.85%		
Total Revenue	\$	14,704,823	\$	21,968,773	\$	7,263,950		49.40%		
EXPENDITURES										
			FTE		FTE		FTE			
Instruction	\$	10,434,153	97.2	\$	14,873,606	140.0	\$	4,439,453	42.8	42.55%
Support Services		2,947,001	24.4		5,552,530	32.8		2,605,529	8.4	88.41%
Enterprise and Community Services		420,314	2.3		421,755	2.4		1,441	0.1	0.34%
Facilities Acquisition & Construction		55,000	-		0	-		(55,000)	-	0.00%
Other Uses		400,000	-		400,000	-		0	-	0.00%
Contingency		448,355			720,882			272,527	-	60.78%
Ending Fund Balance		0			0			0	-	0.00%
Total Expenditures	\$	14,704,823	123.9	\$	21,968,773	175.2	\$	7,263,950	51.3	49.40%

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 40% increase to revenue for the biennium to reflect increased funding by the Student Success Act.

Regional EI/ECSE Contract	2019-20 Adopted Budget	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ -	\$ -	\$ -	0.00%
Intermediate Revenue	0	0	0	0.00%
State Revenue	10,920,558	16,316,314	5,395,756	49.41%
Federal Revenue	2,268,956	2,144,691	-124,265	100.00%
Transfers In	0	0	0	0.00%
Other (Beginning Fund Bal)	0	0	0	0.00%
Total Revenue	\$ 13,189,514	\$18,461,005	\$ 5,271,491	39.97%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	272,901	270,003	(2,898)	-1.06%
Enterprise and Community Services	0	0	0	0.00%
Facilities Acquisition & Construction	0	0	0	0.00%
Other Uses	12,916,613	18,191,002	5,274,389	40.83%
Contingency	0	0	0	0.00%
Ending Fund Balance	0	0	0	0.00%
Total Expenditures	\$ 13,189,514	\$18,461,005	\$ 5,271,491	39.97%

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. This contract is projected with flat funding for revenue.

South-Central Oregon Early Learning Hub	2019-20 Adopted Budget	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ -	\$ 95,000	\$ 95,000	100.00%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ 2,219,043	\$ 2,484,380	\$ 265,337	11.96%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 500,017	\$ 303,401	\$ (196,616)	-39.32%
Total Revenue	\$ 2,719,060	\$ 2,882,781	\$ 163,721	6.02%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ -	\$ -	\$ -	0.00%
Enterprise and Community Services	\$ 2,719,060 8.2	\$ 2,771,950 8.2	\$ 52,890 (0.0)	1.95%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ -	\$ 110,831	\$ 110,831	100.00%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 2,719,060 8.2	\$ 2,882,781 8.2	\$ 163,721 (0.0)	6.02%

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, Assessment and Secondary Transition Services, Ready Set Learn, and Behavior Interventionists. The FTE does not reflect the District Substitutes for licensed employees as these are considered temporary as needed employees.

District Reimbursement Fund	2019-20 Adopted Budget	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 3,261,933	\$ 3,816,110	\$ 554,177	16.99%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	100.00%
Other (Beginning Fund Bal)	\$ 182,000	\$ 223,000	\$ 41,000	22.53%
Total Revenue	\$ 3,443,933	\$ 4,039,110	\$ 595,177	17.28%
EXPENDITURES				
		FTE		FTE
Instruction	\$ 38,461	0.4	\$ -	-
Support Services	\$ 3,279,784	8.1	\$ 3,834,211	11.1
Enterprise and Community Services	\$ -		\$ -	
Facilities Acquisition & Construction	\$ -		\$ -	
Other Uses	\$ -		\$ -	
Contingency	\$ 125,688		\$ 79,211	
Ending Fund Balance	\$ -		\$ -	
Total Expenditures	\$ 3,443,933	8.5	\$ 4,039,110	11.1
			\$ 595,177	3.0
				17.28%

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.

With the ever increasing needs of the various programs, the Agency is putting into place a long term facility plan to meet these needs. All programs will be charged a usage fee to support the costs of all facilities. This fund will service the debt for remodeling of the various sites, along with utilities, custodial, and leasehold contracts.

Facility Maintenance Fund	2019-20 Adopted Budget	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change			
REVENUE							
Local Revenue	\$ 411,688	\$ 596,365	\$ 184,677	100.00%			
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%			
State Revenue	\$ -	\$ -	\$ -	0.00%			
Federal Revenue	\$ -	\$ -	\$ -	0.00%			
Transfers In	\$ 32,590	\$ 15,000	\$ (17,590)	-53.97%			
Other (Beginning Fund Bal)	\$ 56,000	\$ 50,000	\$ (6,000)	100.00%			
Total Revenue	\$ 500,278	\$ 661,365	\$ 161,087	32.20%			
EXPENDITURES							
		FTE	FTE	FTE			
Instruction	\$ -	-	\$ -	-	0.00%		
Support Services	\$ 291,187	1.55	\$ 345,202	1.55	\$ 54,015	-	18.55%
Enterprise and Community Services	\$ -		\$ -		\$ -		0.00%
Facilities Acquisition & Construction	\$ -		\$ -		\$ -		0.00%
Other Uses	\$ 151,501		\$ 151,501		\$ -		0.00%
Contingency	\$ 57,590		\$ 164,662		\$ 107,072		100.00%
Ending Fund Balance	\$ -		\$ -		\$ -		0.00%
Total Expenditures	\$ 500,278	1.55	\$ 661,365	1.55	\$ 161,087		32.20%

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	2019-20 Adopted Budget	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 408,825	\$ 165,233	\$ (243,592)	-59.58%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 1,388,074	\$ 1,162,572	\$ (225,502)	-16.25%
Total Revenue	\$ 1,796,899	\$ 1,327,805	\$ (469,094)	-26.11%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ -	\$ -	\$ -	0.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ 489,411	\$ 514,411	\$ 25,000	5.11%
Contingency	\$ -	\$ -	\$ -	0.00%
Ending Fund Balance	\$ 1,307,488	\$ 813,395	\$ (494,094)	-37.79%
Total Expenditures	\$ 1,796,899	\$ 1,327,805	\$ (469,094)	-26.11%

CAPITAL PROJECTS FUND-LIBRARY (401)

The Capital Project for the Diamond Lake Blvd site leased from the City of Roseburg was completed in 2018-19. The remaining funds are budgeted to be transferred to the Facility Maintenance Fund 296 for building maintenance use. This transfer will inactivate the fund. No new projects are currently included in the budget for 2020-21.

Capital Projects-Library	2019-20 Adopted Budget	2020-21 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)	\$ 17,590	\$ -	\$ (17,590)	100.00%
Total Revenue	\$ 17,590	\$ -	\$ (17,590)	100.00%
EXPENDITURES				
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ -	\$ -	\$ -	0.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	100.00%
Other Uses	\$ 17,590	\$ -	\$ (17,590)	100.00%
Contingency	\$ -	\$ -	\$ -	0.00%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 17,590	\$ -	\$ (17,590)	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	2019-20 Adopted Budget	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 265,110	\$ 275,500	\$ 10,390	3.92%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ (26,980)	\$ 7,524	\$ 34,504	-127.89%
Total Revenue	\$ 238,130	\$ 283,024	\$ 44,894	18.85%
EXPENDITURES				
		FTE	FTE	FTE
Instruction			\$ -	0.00%
Support Services	\$ 290,016	2.0	\$ 283,024	2.0
Enterprise and Community Services	\$ -		\$ (6,992)	-
Facilities Acquisition & Construction	\$ -		\$ -	-2.41%
Other Uses	\$ -		\$ -	0.00%
Contingency	\$ (51,886)		\$ -	0.00%
Ending Fund Balance	\$ -		\$ 51,886	0.00%
Total Expenditures	\$ 238,130	2.0	\$ 283,024	2.0
			\$ 44,894	-
				18.85%

ENTERPRISE FUND-INFORMATION TECHNOLOGY (505)

The Enterprise Fund-Information Technology 505 was reallocated to General Fund-Other 101 as part of the December 18, 2018 Supplemental Budget process. This fund is now inactive and will be closed.

Enterprise Fund-Information Technology	2019-20 Adopted Budget	2020-21 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)	\$ -	\$ -	\$ -	0.00%
Total Revenue	\$ -	\$ -	\$ -	0.00%
EXPENDITURES				
	FTE		FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ - -	\$ - -	\$ - -	0.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ -	\$ -	\$ -	0.00%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ - -	\$ - -	\$ - -	0.00%

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. A reinstatement of these wage account assessments is included in the 2020-21 Budget in anticipation of potential COVID-19 reductions. In addition, Departments may allocate transfers from their budgets to this account for future use.

Unemployment Fund	2019-20 Adopted Budget	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ -	\$ 166,285	\$ 166,285	0.00%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 60,276	\$ 29,860	\$ (30,416)	-50.46%
Total Revenue	\$ 60,276	\$ 196,145	\$ 135,869	225.41%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 38,500	\$ 100,400	\$ 61,900	160.78%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 21,776	\$ 95,745	\$ 73,969	339.68%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 60,276	\$ 196,145	\$ 135,869	225.41%

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 2020-21 Budget.

Early Retirement Fund	2019-20 Adopted Budget	2020-21 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)	\$ 410,000	\$ 391,860	\$ (18,140)	-4.42%
Total Revenue	\$ 410,000	\$ 391,860	\$ (18,140)	-4.42%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 38,410	\$ 35,404	\$ (3,006)	-7.83%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 371,590	\$ 356,456	\$ (15,134)	-4.07%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 410,000	\$ 391,860	\$ (18,140)	-4.42%

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. The commitment to replacement of technology on a routine basis positioned the Agency to be able to respond quickly to the transition to Distance Learning and Remote Work required by the COVID-19 shutdown.

Computer Replacement Fund	2019-20 Adopted Budget	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ 57,698	\$ 72,976	\$ 15,278	26.48%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 132,000	\$ 196,981	\$ 64,981	49.23%
Total Revenue	\$ 189,698	\$ 269,957	\$ 80,259	42.31%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 100,000	\$ 100,000	\$ -	0.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 89,698	\$ 169,957	\$ 80,259	89.48%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 189,698	\$ 269,957	\$ 80,259	42.31%

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.

Capital Projects Fund	2019-20 Adopted Budget	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ -	\$ -	\$ -	0.00%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Transfers In	\$ 30,000	\$ 30,000	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 940,000	\$ 966,120	\$ 26,120	2.78%
Total Revenue	\$ 970,000	\$ 996,120	\$ 26,120	2.69%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ -	\$ -	\$ -	0.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ 600,000	\$ 600,000	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ 370,000	\$ 396,120	\$ 26,120	7.06%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 970,000	\$ 996,120	\$ 26,120	2.69%

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 if needed.

PERS Reserve Fund	2019-20 Adopted Budget	2020-21 Adopted Budget	Increase/ (Decrease)	Percent Change
REVENUE				
Local Revenue	\$ -	\$ -	\$ -	-100.00%
Intermediate Revenue	\$ -	\$ -	\$ -	0.00%
State Revenue	\$ -	\$ -	\$ -	0.00%
Federal Revenue	\$ -	\$ -	\$ -	0.00%
Long Term Debt	\$ -	\$ -	\$ -	0.00%
Other (Beginning Fund Bal)	\$ 161,000	\$ 161,000	\$ -	0.00%
Total Revenue	\$ 161,000	\$ 161,000	\$ -	0.00%
EXPENDITURES				
	FTE	FTE	FTE	
Instruction	\$ -	\$ -	\$ -	0.00%
Support Services	\$ 161,000	\$ 161,000	\$ -	0.00%
Enterprise and Community Services	\$ -	\$ -	\$ -	0.00%
Facilities Acquisition & Construction	\$ -	\$ -	\$ -	0.00%
Other Uses	\$ -	\$ -	\$ -	0.00%
Contingency	\$ -	\$ -	\$ -	0.00%
Ending Fund Balance	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 161,000	\$ 161,000	\$ -	0.00%

AGENCY FUNDS-MCGUIRE SCHOLORSHIP TRUST

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

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

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

FINANCIAL SECTION

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

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

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 100	General Fund									
	1110 Taxes	4,305,111	4,469,996	4,524,312	0.00	4,672,041	0.00	4,672,041	4,672,041	0.00
	1500 Earnings-Investments	64,569	72,240	60,000	0.00	80,000	0.00	80,000	80,000	0.00
	1940 Svcs Oth Local Educa Agen	13,698	4,575	15,700	0.00	15,700	0.00	15,700	15,700	0.00
	1960 Recovery of Prior Years' Expenditures	16,131	28,740	25,000	0.00	25,000	0.00	25,000	25,000	0.00
	1980 Fees Charged To Grants	750,704	862,491	770,000	0.00	850,000	0.00	850,000	850,000	0.00
	1990 Miscellaneous	17,690	14,587	22,000	0.00	22,000	0.00	22,000	22,000	0.00
	1000	5,167,903	5,452,629	5,417,012	0.00	5,664,741	0.00	5,664,741	5,664,741	0.00
	3101 SSF- Gen Support	1,920,598	1,819,920	2,057,331	0.00	2,204,680	0.00	2,204,680	2,204,680	0.00
	3000	1,920,598	1,819,920	2,057,331	0.00	2,204,680	0.00	2,204,680	2,204,680	0.00
	5200 Interfund Transfers	0	0	400,000	0.00	400,000	0.00	400,000	400,000	0.00
	5400 Resources Beg Fund Bal	1,459,256	1,493,166	1,300,000	0.00	1,200,000	0.00	1,200,000	1,200,000	0.00
	5000	1,459,256	1,493,166	1,700,000	0.00	1,600,000	0.00	1,600,000	1,600,000	0.00
Total Fund 100	General Fund	8,547,757	8,765,716	9,174,343	0.00	9,469,421	0.00	9,469,421	9,469,421	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 101	General Fund-Other									
	1940 Svcs Oth Local Educa Agen	0	1,414,270	1,484,922	0.00	1,204,223	0.00	1,204,223	1,204,223	0.00
	1970 Svcs Other Funds	0	0	0	0.00	182,900	0.00	182,900	182,900	0.00
	1990 Miscellaneous	0	25,200	20,000	0.00	42,000	0.00	42,000	42,000	0.00
	1000	0	1,439,470	1,504,922	0.00	1,429,123	0.00	1,429,123	1,429,123	0.00
	5400 Resources Beg Fund Bal	0	53,823	30,000	0.00	30,000	0.00	30,000	30,000	0.00
	5000	0	53,823	30,000	0.00	30,000	0.00	30,000	30,000	0.00
Total Fund 101	General Fund-Other	0	1,493,293	1,534,922	0.00	1,459,123	0.00	1,459,123	1,459,123	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 205	Grants & Projects Fund									
	1320	90,890	97,465	83,550	0.00	83,550	0.00	83,550	83,550	0.00
	1920 Contr/Don Private Sources	245,787	364,863	311,443	0.00	532,000	0.00	532,000	532,000	0.00
	1940 Svcs Oth Local Educa Agen	930,868	860,766	970,863	0.00	893,795	0.00	893,795	893,795	0.00
	1990 Miscellaneous	395,427	447,923	253,200	0.00	326,000	0.00	326,000	326,000	0.00
	1000	1,662,971	1,771,018	1,619,056	0.00	1,835,345	0.00	1,835,345	1,835,345	0.00
	2199 Other Intermed Srcs	441,350	421,830	342,820	0.00	355,088	0.00	355,088	355,088	0.00
	2200 Restricted Revenue	13,060	129,921	68,000	0.00	120,000	0.00	120,000	120,000	0.00
	2900 Revenue-Intermediate Government	0	0	62,500	0.00	1,106,618	0.00	1,106,618	1,106,618	0.00
	2000	454,410	551,751	473,320	0.00	1,581,706	0.00	1,581,706	1,581,706	0.00
	3199 Other Unrestricted Grants in aid	27,000	0	0	0.00	15,000	0.00	15,000	15,000	0.00
	3299 Restr Grants Other	571,388	1,240,773	1,231,111	0.00	2,459,027	0.00	2,459,027	2,459,027	0.00
	3900 State/Behalf Of District	0	500	0	0.00	0	0.00	0	0	0.00
	3000	598,388	1,241,273	1,231,111	0.00	2,474,027	0.00	2,474,027	2,474,027	0.00
	4500 Restr Rev Fed Gov To Stat	541,009	732,737	502,770	0.00	845,695	0.00	845,695	845,695	0.00
	4000	541,009	732,737	502,770	0.00	845,695	0.00	845,695	845,695	0.00
	5200 Interfund Transfers	7,644,860	8,686,872	8,755,190	0.00	12,644,566	0.00	12,644,566	12,644,566	0.00
	5400 Resources Beg Fund Bal	2,477,789	2,629,265	2,123,376	0.00	2,587,435	0.00	2,587,435	2,587,435	0.00
	5000	10,122,649	11,316,138	10,878,566	0.00	15,232,001	0.00	15,232,001	15,232,001	0.00
Total Fund 205	Grants & Projects Fund	13,379,428	15,612,917	14,704,823	0.00	21,968,773	0.00	21,968,773	21,968,773	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 207	Regional EI/ECSE Contract									
	3299 Restr Grants Other	0	0	0	0.00	4,542,885	0.00	4,542,885	4,542,885	0.00
	3900 State/Behalf Of District	9,808,638	10,582,908	10,920,558	0.00	11,773,429	0.00	11,773,429	11,773,429	0.00
	3000	9,808,638	10,582,908	10,920,558	0.00	16,316,314	0.00	16,316,314	16,316,314	0.00
	4500 Restr Rev Fed Gov To Stat	1,919,271	2,062,687	2,268,956	0.00	2,144,691	0.00	2,144,691	2,144,691	0.00
	4000	1,919,271	2,062,687	2,268,956	0.00	2,144,691	0.00	2,144,691	2,144,691	0.00
	5400 Resources Beg Fund Bal	0	87,627	0	0.00	0	0.00	0	0	0.00
	5000	0	87,627	0	0.00	0	0.00	0	0	0.00
Total Fund 207	Regional EI/ECSE Contract	11,727,909	12,733,222	13,189,514	0.00	18,461,005	0.00	18,461,005	18,461,005	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 208	Early Learning Hub Fund									
	1920 Contr/Don Private Sources	136,720	144,395	0	0.00	95,000	0.00	95,000	95,000	0.00
	1000	136,720	144,395	0	0.00	95,000	0.00	95,000	95,000	0.00
	3299 Restr Grants Other	1,599,452	2,740,663	2,219,043	0.00	2,484,380	0.00	2,484,380	2,484,380	0.00
	3000	1,599,452	2,740,663	2,219,043	0.00	2,484,380	0.00	2,484,380	2,484,380	0.00
	4500 Restr Rev Fed Gov To Stat	61,461	99,089	0	0.00	0	0.00	0	0	0.00
	4000	61,461	99,089	0	0.00	0	0.00	0	0	0.00
	5400 Resources Beg Fund Bal	413,340	480,893	500,017	0.00	303,401	0.00	303,401	303,401	0.00
	5000	413,340	480,893	500,017	0.00	303,401	0.00	303,401	303,401	0.00
Total Fund 208	Early Learning Hub Fund	2,210,974	3,465,040	2,719,060	0.00	2,882,781	0.00	2,882,781	2,882,781	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 230	District Reimbursement Fund									
	1920 Contr/Don Private Sources	0	301,500	0	0.00	145,000	0.00	145,000	145,000	0.00
	1940 Svcs Oth Local Educa Agen	4,001,085	3,202,869	3,261,933	0.00	3,671,110	0.00	3,671,110	3,671,110	0.00
	1000	4,001,085	3,504,369	3,261,933	0.00	3,816,110	0.00	3,816,110	3,816,110	0.00
	5400 Resources Beg Fund Bal	227,677	93,020	182,000	0.00	223,000	0.00	223,000	223,000	0.00
	5000	227,677	93,020	182,000	0.00	223,000	0.00	223,000	223,000	0.00
Total Fund 230	District Reimbursement Fund	4,228,762	3,597,389	3,443,933	0.00	4,039,110	0.00	4,039,110	4,039,110	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 296	Facility Maintenance Fund									
	1910 Rentals	0	0	34,000	0.00	34,000	0.00	34,000	34,000	0.00
	1970 Svcs Other Funds	0	103,955	377,688	0.00	562,365	0.00	562,365	562,365	0.00
	1000	0	103,955	411,688	0.00	596,365	0.00	596,365	596,365	0.00
	5200 Interfund Transfers	15,000	15,000	32,590	0.00	15,000	0.00	15,000	15,000	0.00
	5400 Resources Beg Fund Bal	70,681	55,366	56,000	0.00	50,000	0.00	50,000	50,000	0.00
	5000	85,681	70,366	88,590	0.00	65,000	0.00	65,000	65,000	0.00
Total Fund 296	Facility Maintenance Fund	85,681	174,321	500,278	0.00	661,365	0.00	661,365	661,365	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 302	PERS Bond									
	1500 Earnings-Investments	2,471	5,109	0	0.00	0	0.00	0	0	0.00
	1940 Svcs Oth Local Educa Agen	0	0	408,825	0.00	0	0.00	0	0	0.00
	1970 Svcs Other Funds	390,181	403,716	0	0.00	165,233	0.00	165,233	165,233	0.00
	1000	392,651	408,825	408,825	0.00	165,233	0.00	165,233	165,233	0.00
	5400 Resources Beg Fund Bal	1,500,417	1,448,658	1,388,073	0.00	1,162,572	0.00	1,162,572	1,162,572	0.00
	5000	1,500,417	1,448,658	1,388,073	0.00	1,162,572	0.00	1,162,572	1,162,572	0.00
Total Fund 302	PERS Bond	1,893,068	1,857,483	1,796,898	0.00	1,327,805	0.00	1,327,805	1,327,805	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 401	Capitol Projects-Library									
	5100 Long Term Debt Financing Sources	1,700,000	0	0	0.00	0	0.00	0	0	0.00
	5400 Resources Beg Fund Bal	0	1,700,000	17,590	0.00	0	0.00	0	0	0.00
	5000	1,700,000	1,700,000	17,590	0.00	0	0.00	0	0	0.00
Total Fund 401	Capitol Projects-Library	1,700,000	1,700,000	17,590	0.00	0	0.00	0	0	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 500	Print Shop									
	1910 Rentals	12,980	19,200	14,160	0.00	16,000	0.00	16,000	16,000	0.00
	1940 Svcs Oth Local Educa Agen	233,617	257,927	250,950	0.00	259,500	0.00	259,500	259,500	0.00
	1000	246,597	277,127	265,110	0.00	275,500	0.00	275,500	275,500	0.00
	5400 Resources Beg Fund Bal	(12,343)	(18,318)	(26,980)	0.00	7,524	0.00	7,524	7,524	0.00
	5000	(12,343)	(18,318)	(26,980)	0.00	7,524	0.00	7,524	7,524	0.00
Total Fund 500	Print Shop	234,254	258,809	238,130	0.00	283,024	0.00	283,024	283,024	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 505	Information Technology									
	1940 Svcs Oth Local Educa Agen	245,735	0	0	0.00	0	0.00	0	0	0.00
	1000	245,735	0	0	0.00	0	0.00	0	0	0.00
	5400 Resources Beg Fund Bal	100,807	0	0	0.00	0	0.00	0	0	0.00
	5000	100,807	0	0	0.00	0	0.00	0	0	0.00
Total Fund 505	Information Technology	346,542	0	0	0.00	0	0.00	0	0	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 610	Unemployment Fund									
	1970 Svcs Other Funds	0	0	0	0.00	166,285	0.00	166,285	166,285	0.00
	1000	0	0	0	0.00	166,285	0.00	166,285	166,285	0.00
	5400 Resources Beg Fund Bal	141,835	92,615	60,276	0.00	29,860	0.00	29,860	29,860	0.00
	5000	141,835	92,615	60,276	0.00	29,860	0.00	29,860	29,860	0.00
Total Fund 610	Unemployment Fund	141,835	92,615	60,276	0.00	196,145	0.00	196,145	196,145	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 620	Early Retirement Fund									
	5400 Resources Beg Fund Bal	449,912	438,350	410,000	0.00	391,860	0.00	391,860	391,860	0.00
	5000	449,912	438,350	410,000	0.00	391,860	0.00	391,860	391,860	0.00
Total Fund 620	Early Retirement Fund	449,912	438,350	410,000	0.00	391,860	0.00	391,860	391,860	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 630	Computer Replacement Fund									
	1970 Svcs Other Funds	66,000	83,460	57,698	0.00	72,976	0.00	72,976	72,976	0.00
	1000	66,000	83,460	57,698	0.00	72,976	0.00	72,976	72,976	0.00
	5400 Resources Beg Fund Bal	161,345	75,115	132,000	0.00	196,981	0.00	196,981	196,981	0.00
	5000	161,345	75,115	132,000	0.00	196,981	0.00	196,981	196,981	0.00
Total Fund 630	Computer Replacement Fund	227,345	158,575	189,698	0.00	269,957	0.00	269,957	269,957	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 640	Facility Reserve Fund									
	5200 Interfund Transfers	30,000	330,000	30,000	0.00	30,000	0.00	30,000	30,000	0.00
	5400 Resources Beg Fund Bal	607,835	637,835	940,000	0.00	966,120	0.00	966,120	966,120	0.00
	5000	637,835	967,835	970,000	0.00	996,120	0.00	996,120	996,120	0.00
Total Fund 640	Facility Reserve Fund	637,835	967,835	970,000	0.00	996,120	0.00	996,120	996,120	0.00

Resources Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 650	PERS Reserve Fund									
	1970 Svcs Other Funds	59,002	83,805	0	0.00	0	0.00	0	0	0.00
	1000	59,002	83,805	0	0.00	0	0.00	0	0	0.00
	5400 Resources Beg Fund Bal	43,369	102,371	161,000	0.00	161,000	0.00	161,000	161,000	0.00
	5000	43,369	102,371	161,000	0.00	161,000	0.00	161,000	161,000	0.00
Total Fund 650	PERS Reserve Fund	102,371	186,176	161,000	0.00	161,000	0.00	161,000	161,000	0.00

Resources Report

	17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Grand Totals:	45,913,675	51,501,740	49,110,465	0.00	62,567,489	0.00	62,567,489	62,567,489	0.00

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

Requirements Report

			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 100	General Fund										
Function 1220	Restr Pgrms Stdnts Disabl										
100	Salaries		184,667	197,524	193,194	4.11	192,982	4.10	192,982	192,982	4.10
200	Salary Benefits		100,958	108,340	125,351	0.00	134,406	0.00	134,406	134,406	0.00
300	Purchase Services		5,202	6,238	10,478	0.00	2,820	0.00	2,820	2,820	0.00
400	Supplies		1,264	425	1,200	0.00	1,200	0.00	1,200	1,200	0.00
Total Function 1220	Restr Pgrms Stdnts Disabl		292,091	312,528	330,223	4.11	331,408	4.10	331,408	331,408	4.10
Function 1260	Early Intervention										
100	Salaries		200,112	169,604	220,654	3.12	240,968	3.39	240,968	240,968	3.39
200	Salary Benefits		97,615	79,288	126,382	0.00	131,668	0.00	131,668	131,668	0.00
300	Purchase Services		19,881	2,846	8,002	0.00	3,292	0.00	3,292	3,292	0.00
400	Supplies		5,263	4,869	5,000	0.00	5,000	0.00	5,000	5,000	0.00
Total Function 1260	Early Intervention		322,871	256,606	360,038	3.12	380,928	3.39	380,928	380,928	3.39
Major Function 1000	Instruction		614,962	569,134	690,261	7.23	712,336	7.49	712,336	712,336	7.49
Function 2130	Health Services										
100	Salaries		149,771	144,240	181,016	3.10	191,404	3.10	191,404	191,404	3.10
200	Salary Benefits		41,783	53,961	99,446	0.00	109,975	0.00	109,975	109,975	0.00
300	Purchase Services		13,646	13,950	23,490	0.00	17,699	0.00	17,699	17,699	0.00
400	Supplies		371	356	400	0.00	400	0.00	400	400	0.00
Total Function 2130	Health Services		205,572	212,506	304,352	3.10	319,478	3.10	319,478	319,478	3.10
Function 2140											
100	Salaries		8,259	0	29,988	0.35	50,117	0.70	50,117	50,117	0.70
200	Salary Benefits		7,297	0	16,121	0.00	32,592	0.00	32,592	32,592	0.00
300	Purchase Services		(14)	4,477	435	0.00	155	0.00	155	155	0.00

Requirements Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 100	General Fund									
Total Function 2140		15,543	4,477	46,544	0.35	82,864	0.70	82,864	82,864	0.70
Function 2150										
100	Salaries	1,254,738	1,198,284	1,182,607	21.39	1,197,995	21.59	1,197,995	1,197,995	21.59
200	Salary Benefits	592,495	584,347	705,825	0.00	721,829	0.00	721,829	721,829	0.00
300	Purchase Services	419,124	500,118	713,769	0.00	677,297	0.00	677,297	677,297	0.00
400	Supplies	11,284	15,849	22,000	0.00	22,000	0.00	22,000	22,000	0.00
600	Other Objects	3,769	2,106	3,500	0.00	3,500	0.00	3,500	3,500	0.00
Total Function 2150		2,281,410	2,300,705	2,627,701	21.39	2,622,621	21.59	2,622,621	2,622,621	21.59
Function 2160	Oth Student Treatment Svc									
100	Salaries	92,622	105,366	165,150	2.66	230,759	3.36	230,759	230,759	3.36
200	Salary Benefits	50,863	57,172	98,984	0.00	146,377	0.00	146,377	146,377	0.00
300	Purchase Services	74,483	108,144	138,163	0.00	125,918	0.00	125,918	125,918	0.00
400	Supplies	1,325	1,868	3,120	0.00	3,120	0.00	3,120	3,120	0.00
Total Function 2160	Oth Student Treatment Svc	219,294	272,551	405,417	2.66	506,174	3.36	506,174	506,174	3.36
Function 2190	Svc Direct/Studnt Supp Sv									
100	Salaries	80,826	55,939	15,981	0.40	59,375	0.82	59,375	59,375	0.82
200	Salary Benefits	38,205	27,807	11,847	0.00	32,954	0.00	32,954	32,954	0.00
300	Purchase Services	9,895	10,934	14,859	0.00	12,524	0.00	12,524	12,524	0.00
400	Supplies	2,161	2,086	2,300	0.00	2,300	0.00	2,300	2,300	0.00
600	Other Objects	2,253	1,325	1,600	0.00	1,600	0.00	1,600	1,600	0.00
Total Function 2190	Svc Direct/Studnt Supp Sv	133,341	98,091	46,587	0.40	108,753	0.82	108,753	108,753	0.82
Function 2210	Improvment Instruc Svcs									
100	Salaries	160,556	158,925	253,780	3.45	253,385	3.20	253,385	253,385	3.20
200	Salary Benefits	73,014	85,638	126,992	0.00	147,108	0.00	147,108	147,108	0.00
300	Purchase Services	81,919	47,997	113,125	0.00	106,270	0.00	106,270	106,270	0.00

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			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 100	General Fund										
400	Supplies		12,252	16,432	12,700	0.00	12,700	0.00	12,700	12,700	0.00
600	Other Objects		5,502	5,413	5,600	0.00	5,600	0.00	5,600	5,600	0.00
Total Function 2210	Improvment Instruc Svcs		333,243	314,406	512,197	3.45	525,063	3.20	525,063	525,063	3.20
Function 2220	Educational Media Services										
300	Purchase Services		8	20,092	20,000	0.00	20,000	0.00	20,000	20,000	0.00
400	Supplies		194	0	0	0.00	0	0.00	0	0	0.00
Total Function 2220	Educational Media Services		201	20,092	20,000	0.00	20,000	0.00	20,000	20,000	0.00
Function 2310	Board Of Education Svcs										
300	Purchase Services		32,322	42,704	59,525	0.00	48,360	0.00	48,360	48,360	0.00
400	Supplies		7,024	6,762	6,600	0.00	6,600	0.00	6,600	6,600	0.00
600	Other Objects		8,643	10,452	11,000	0.00	12,731	0.00	12,731	12,731	0.00
Total Function 2310	Board Of Education Svcs		47,989	59,918	77,125	0.00	67,691	0.00	67,691	67,691	0.00
Function 2320											
100	Salaries		177,011	188,482	196,083	2.00	199,206	2.00	199,206	199,206	2.00
200	Salary Benefits		88,795	92,295	105,543	0.00	110,695	0.00	110,695	110,695	0.00
300	Purchase Services		25,016	26,399	42,746	0.00	32,010	0.00	32,010	32,010	0.00
400	Supplies		7,588	8,665	6,400	0.00	6,400	0.00	6,400	6,400	0.00
600	Other Objects		12,176	16,971	20,000	0.00	20,000	0.00	20,000	20,000	0.00
Total Function 2320			310,586	332,812	370,772	2.00	368,311	2.00	368,311	368,311	2.00
Function 2520	Fiscal Services										
100	Salaries		260,945	206,235	283,277	3.50	315,039	4.48	315,039	315,039	4.48
200	Salary Benefits		126,894	97,771	148,693	0.00	180,109	0.00	180,109	180,109	0.00
300	Purchase Services		82,209	22,426	40,332	0.00	34,635	0.00	34,635	34,635	0.00
400	Supplies		5,480	7,158	5,700	0.00	5,700	0.00	5,700	5,700	0.00
600	Other Objects		12,436	5,191	13,000	0.00	13,000	0.00	13,000	13,000	0.00

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			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 100	General Fund										
Total Function 2520	Fiscal Services		487,963	338,782	491,002	3.50	548,483	4.48	548,483	548,483	4.48
Function 2540	Operation/Maint Of Plant										
100	Salaries		42,288	35,820	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits		9,251	16,246	0	0.00	0	0.00	0	0	0.00
300	Purchase Services		73,075	76,786	0	0.00	0	0.00	0	0	0.00
400	Supplies		10,046	15,379	0	0.00	0	0.00	0	0	0.00
600	Other Objects		18,450	19,784	0	0.00	0	0.00	0	0	0.00
Total Function 2540	Operation/Maint Of Plant		153,111	164,014	0	0.00	0	0.00	0	0	0.00
Function 2570	Internal Services										
100	Salaries		9,049	11,442	12,232	0.33	12,602	0.32	12,602	12,602	0.32
200	Salary Benefits		3,010	3,706	4,666	0.00	5,194	0.00	5,194	5,194	0.00
300	Purchase Services		4,001	6,911	6,739	0.00	6,132	0.00	6,132	6,132	0.00
400	Supplies		10	93	20	0.00	20	0.00	20	20	0.00
Total Function 2570	Internal Services		16,070	22,152	23,657	0.33	23,948	0.32	23,948	23,948	0.32
Function 2620	Central Support-Planning										
300	Purchase Services		0	0	934	0.00	0	0.00	0	0	0.00
Total Function 2620	Central Support-Planning		0	0	934	0.00	0	0.00	0	0	0.00
Function 2630	Information Services										
100	Salaries		39,953	46,855	77,276	1.78	87,596	1.78	87,596	87,596	1.78
200	Salary Benefits		20,717	24,282	54,832	0.00	65,530	0.00	65,530	65,530	0.00
300	Purchase Services		8,240	12,256	12,848	0.00	9,954	0.00	9,954	9,954	0.00
400	Supplies		90	1,469	3,502	0.00	3,502	0.00	3,502	3,502	0.00
600	Other Objects		196	60	400	0.00	400	0.00	400	400	0.00
Total Function 2630	Information Services		69,196	84,923	148,858	1.78	166,982	1.78	166,982	166,982	1.78

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			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 100	General Fund										
Function 2640	Staff Services										
100	Salaries		251,506	282,370	303,459	5.34	305,919	5.15	305,919	305,919	5.15
200	Salary Benefits		120,449	151,690	161,605	0.00	190,072	0.00	190,072	190,072	0.00
300	Purchase Services		17,701	105,975	105,861	0.00	71,322	0.00	71,322	71,322	0.00
400	Supplies		36,459	49,507	67,013	0.00	67,013	0.00	67,013	67,013	0.00
600	Other Objects		4,628	1,604	3,250	0.00	3,250	0.00	3,250	3,250	0.00
Total Function 2640	Staff Services		430,743	591,146	641,188	5.34	637,576	5.15	637,576	637,576	5.15
Function 2660	Technology Services										
100	Salaries		110,907	114,094	108,532	1.00	111,809	1.00	111,809	111,809	1.00
200	Salary Benefits		62,862	58,128	60,888	0.00	65,700	0.00	65,700	65,700	0.00
300	Purchase Services		141,029	134,034	150,061	0.00	147,240	0.00	147,240	147,240	0.00
400	Supplies		173,022	171,811	230,057	0.00	230,057	0.00	230,057	230,057	0.00
Total Function 2660	Technology Services		487,820	478,066	549,538	1.00	554,806	1.00	554,806	554,806	1.00
Function 2690	Other Support Serv Centra										
300	Purchase Services		508	781	0	0.00	0	0.00	0	0	0.00
400	Supplies		6,738	5,905	0	0.00	0	0.00	0	0	0.00
600	Other Objects		341	338	0	0.00	0	0.00	0	0	0.00
Total Function 2690	Other Support Serv Centra		7,587	7,024	0	0.00	0	0.00	0	0	0.00
Major Function 2000	Support Services		5,199,669	5,301,661	6,265,872	45.30	6,552,751	47.51	6,552,751	6,552,751	47.51
Function 5100											
600	Other Objects		25,250	151,501	0	0.00	0	0.00	0	0	0.00
Total Function 5100			25,250	151,501	0	0.00	0	0.00	0	0	0.00
Function 5200	Transfers Of Funds										
700	Transfers		45,000	45,000	45,000	0.00	45,000	0.00	45,000	45,000	0.00
Total Function 5200	Transfers Of Funds		45,000	45,000	45,000	0.00	45,000	0.00	45,000	45,000	0.00

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			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 100	General Fund										
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			1,239,960	1,366,211	1,214,710	0.00	1,214,710	0.00	1,214,710	1,214,710	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	603,500	0.00	989,624	0.00	989,624	989,624	0.00
Total Function 6000	Contingencies		0	0	603,500	0.00	989,624	0.00	989,624	989,624	0.00
Major Function 6000	Contingencies		0	0	603,500	0.00	989,624	0.00	989,624	989,624	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		1,493,166	1,528,710	400,000	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		1,493,166	1,528,710	400,000	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		1,493,166	1,528,710	400,000	0.00	0	0.00	0	0	0.00
Total Fund 100	General Fund		8,547,757	8,765,716	9,174,343	52.53	9,469,421	55.00	9,469,421	9,469,421	55.00

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			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 101	General Fund-Other										
Function 2520	Fiscal Services										
100	Salaries		0	388,937	293,780	5.55	272,524	4.40	272,524	272,524	4.40
200	Salary Benefits		0	160,581	152,246	0.00	122,986	0.00	122,986	122,986	0.00
300	Purchase Services		0	31,049	51,974	0.00	39,490	0.00	39,490	39,490	0.00
400	Supplies		0	475	0	0.00	0	0.00	0	0	0.00
Total Function 2520	Fiscal Services		0	581,042	498,000	5.55	435,000	4.40	435,000	435,000	4.40
Function 2630	Information Services										
100	Salaries		0	14,990	11,257	0.22	23,196	0.44	23,196	23,196	0.44
200	Salary Benefits		0	10,210	7,363	0.00	16,757	0.00	16,757	16,757	0.00
300	Purchase Services		0	0	1,380	0.00	2,047	0.00	2,047	2,047	0.00
Total Function 2630	Information Services		0	25,200	20,000	0.22	42,000	0.44	42,000	42,000	0.44
Function 2640	Staff Services										
100	Salaries		0	56,596	47,491	0.81	57,881	1.00	57,881	57,881	1.00
200	Salary Benefits		0	31,897	32,013	0.00	41,946	0.00	41,946	41,946	0.00
300	Purchase Services		0	507	19,496	0.00	1,673	0.00	1,673	1,673	0.00
Total Function 2640	Staff Services		0	89,000	99,000	0.81	101,500	1.00	101,500	101,500	1.00
Function 2660	Technology Services										
100	Salaries		0	340,054	413,742	9.20	448,804	9.20	448,804	448,804	9.20
200	Salary Benefits		0	183,335	294,571	0.00	298,673	0.00	298,673	298,673	0.00
300	Purchase Services		0	41,366	56,757	0.00	50,739	0.00	50,739	50,739	0.00
400	Supplies		0	116,080	130,866	0.00	82,407	0.00	82,407	82,407	0.00
Total Function 2660	Technology Services		0	680,835	895,936	9.20	880,623	9.20	880,623	880,623	9.20
Major Function 2000	Support Services		0	1,376,076	1,512,936	15.78	1,459,123	15.04	1,459,123	1,459,123	15.04
Function 6000	Contingencies										
800	Other Uses		0	0	21,986	0.00	0	0.00	0	0	0.00

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			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund	101	General Fund-Other									
Total Function	6000	Contingencies	0	0	21,986	0.00	0	0.00	0	0	0.00
Major Function	6000	Contingencies	0	0	21,986	0.00	0	0.00	0	0	0.00
Function	7000	Unappropriated Ending Bal									
800		Other Uses	0	117,217	0	0.00	0	0.00	0	0	0.00
Total Function	7000	Unappropriated Ending Bal	0	117,217	0	0.00	0	0.00	0	0	0.00
Major Function	7000	Unappropriated Ending Bal	0	117,217	0	0.00	0	0.00	0	0	0.00
Total Fund	101	General Fund-Other	0	1,493,293	1,534,922	15.78	1,459,123	15.04	1,459,123	1,459,123	15.04

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			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 205	Grants & Projects Fund										
Function 1260	Early Intervention										
100	Salaries		3,942,322	4,195,872	4,651,572	88.73	6,695,118	120.39	6,695,118	6,695,118	120.39
200	Salary Benefits		1,970,945	2,132,130	2,841,431	0.00	4,258,363	0.00	4,258,363	4,258,363	0.00
300	Purchase Services		851,293	1,310,087	1,214,886	0.00	677,471	0.00	677,471	677,471	0.00
400	Supplies		93,782	146,606	123,044	0.00	122,684	0.00	122,684	122,684	0.00
500	Equipment		58,573	0	0	0.00	0	0.00	0	0	0.00
600	Other Objects		708,407	781,157	755,211	0.00	1,091,145	0.00	1,091,145	1,091,145	0.00
Total Function 1260	Early Intervention		7,625,323	8,565,853	9,586,143	88.73	12,844,781	120.39	12,844,781	12,844,781	120.39
Function 1280	Alternative Education										
100	Salaries		163,084	328,354	336,120	6.80	934,736	18.50	934,736	934,736	18.50
200	Salary Benefits		99,719	172,489	200,069	0.00	640,510	0.00	640,510	640,510	0.00
300	Purchase Services		9,756	20,949	46,992	0.00	83,551	0.00	83,551	83,551	0.00
400	Supplies		2,345	41,190	39,382	0.00	41,906	0.00	41,906	41,906	0.00
600	Other Objects		24,471	43,743	49,137	0.00	140,315	0.00	140,315	140,315	0.00
Total Function 1280	Alternative Education		299,376	606,725	671,700	6.80	1,841,018	18.50	1,841,018	1,841,018	18.50
Function 1294	Youth Corrections Education										
100	Salaries		99,714	130,950	97,736	1.15	101,677	1.15	101,677	101,677	1.15
200	Salary Benefits		51,808	70,363	56,660	0.00	62,726	0.00	62,726	62,726	0.00
300	Purchase Services		1,894	10,652	18,599	0.00	5,847	0.00	5,847	5,847	0.00
400	Supplies		2,550	3,442	2,391	0.00	3,891	0.00	3,891	3,891	0.00
600	Other Objects		14,008	16,214	924	0.00	13,666	0.00	13,666	13,666	0.00
Total Function 1294	Youth Corrections Education		169,974	231,622	176,310	1.15	187,807	1.15	187,807	187,807	1.15
Major Function 1000	Instruction		8,094,672	9,404,200	10,434,153	96.68	14,873,606	140.04	14,873,606	14,873,606	140.04
Function 2110	Attendance & Social Work										
100	Salaries		0	20,202	34,746	0.50	94,200	1.80	94,200	94,200	1.80

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			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 205	Grants & Projects Fund										
200	Salary Benefits		0	11,468	19,802	0.00	52,200	0.00	52,200	52,200	0.00
300	Purchase Services		0	2,980	13,452	0.00	33,380	0.00	33,380	33,380	0.00
400	Supplies		0	28,632	0	0.00	13,500	0.00	13,500	13,500	0.00
500	Equipment		0	0	0	0.00	21,200	0.00	21,200	21,200	0.00
600	Other Objects		0	3,039	0	0.00	15,520	0.00	15,520	15,520	0.00
Total Function 2110	Attendance & Social Work		0	66,322	68,000	0.50	230,000	1.80	230,000	230,000	1.80
Function 2120	Guidance Services										
100	Salaries		94,144	131,469	119,670	2.43	228,910	4.33	228,910	228,910	4.33
200	Salary Benefits		50,931	72,461	76,827	0.00	137,289	0.00	137,289	137,289	0.00
300	Purchase Services		40,018	25,566	33,751	0.00	153,325	0.00	153,325	153,325	0.00
400	Supplies		7,276	15,716	13,700	0.00	12,875	0.00	12,875	12,875	0.00
600	Other Objects		16,433	18,897	15,345	0.00	119,901	0.00	119,901	119,901	0.00
Total Function 2120	Guidance Services		208,803	264,109	259,293	2.43	652,300	4.33	652,300	652,300	4.33
Function 2130	Health Services										
100	Salaries		0	10,290	54,976	1.00	29,774	0.45	29,774	29,774	0.45
200	Salary Benefits		0	3,273	42,692	0.00	15,957	0.00	15,957	15,957	0.00
300	Purchase Services		0	121,948	167,332	0.00	149,269	0.00	149,269	149,269	0.00
Total Function 2130	Health Services		0	135,510	265,000	1.00	195,000	0.45	195,000	195,000	0.45
Function 2160	Oth Student Treatment Svc										
100	Salaries		585,620	583,112	436,937	8.35	451,832	8.15	451,832	451,832	8.15
200	Salary Benefits		295,602	324,062	273,761	0.00	275,763	0.00	275,763	275,763	0.00
300	Purchase Services		12,395	12,669	13,277	0.00	10,005	0.00	10,005	10,005	0.00
400	Supplies		0	211	0	0.00	0	0.00	0	0	0.00
600	Other Objects		263	2,184	0	0.00	0	0.00	0	0	0.00
Total Function 2160	Oth Student Treatment Svc		893,881	922,238	723,975	8.35	737,600	8.15	737,600	737,600	8.15

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			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 205	Grants & Projects Fund										
Function 2190	Svc Direct/Studnt Supp Sv										
100	Salaries		203,465	215,940	82,489	1.00	175,092	2.00	175,092	175,092	2.00
200	Salary Benefits		93,501	81,887	45,972	0.00	106,612	0.00	106,612	106,612	0.00
300	Purchase Services		2,544	2,033	1,311	0.00	1,245	0.00	1,245	1,245	0.00
400	Supplies		0	300	0	0.00	0	0.00	0	0	0.00
Total Function 2190	Svc Direct/Studnt Supp Sv		299,510	300,160	129,772	1.00	282,949	2.00	282,949	282,949	2.00
Function 2210	Improvment Instruc Svcs										
100	Salaries		59,851	116,916	171,016	4.08	382,217	6.10	382,217	382,217	6.10
200	Salary Benefits		25,466	46,188	130,529	0.00	203,121	0.00	203,121	203,121	0.00
300	Purchase Services		187,420	210,155	134,398	0.00	1,023,168	0.00	1,023,168	1,023,168	0.00
400	Supplies		81,427	140,685	103,599	0.00	242,076	0.00	242,076	242,076	0.00
600	Other Objects		12,128	14,722	4,300	0.00	78,410	0.00	78,410	78,410	0.00
Total Function 2210	Improvment Instruc Svcs		366,291	528,666	543,842	4.08	1,928,992	6.10	1,928,992	1,928,992	6.10
Function 2230	Assessment And Testing										
100	Salaries		36,727	38,333	2,511	0.00	0	0.00	0	0	0.00
200	Salary Benefits		10,701	10,593	0	0.00	0	0.00	0	0	0.00
300	Purchase Services		1,338	2,375	1,263	0.00	0	0.00	0	0	0.00
400	Supplies		0	1,118	14,953	0.00	14,953	0.00	14,953	14,953	0.00
Total Function 2230	Assessment And Testing		48,766	52,419	18,727	0.00	14,953	0.00	14,953	14,953	0.00
Function 2240	Instructional Staff Dev										
100	Salaries		208,513	218,485	151,693	2.74	280,790	4.63	280,790	280,790	4.63
200	Salary Benefits		83,460	82,040	86,339	0.00	184,483	0.00	184,483	184,483	0.00
300	Purchase Services		113,699	168,665	152,446	0.00	292,294	0.00	292,294	292,294	0.00
400	Supplies		20,272	17,463	41,606	0.00	36,626	0.00	36,626	36,626	0.00
600	Other Objects		28,820	36,821	12,240	0.00	49,823	0.00	49,823	49,823	0.00

Requirements Report

			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 205	Grants & Projects Fund										
Total Function 2240	Instructional Staff Dev		454,764	523,474	444,325	2.74	844,016	4.63	844,016	844,016	4.63
Function 2540	Opertion/Maint Of Plant										
100	Salaries		51,181	43,189	43,189	1.00	44,494	1.00	44,494	44,494	1.00
200	Salary Benefits		29,324	28,779	31,851	0.00	34,710	0.00	34,710	34,710	0.00
300	Purchase Services		1,795	2,070	1,035	0.00	1,035	0.00	1,035	1,035	0.00
500	Equipment		0	249,832	0	0.00	0	0.00	0	0	0.00
Total Function 2540	Opertion/Maint Of Plant		82,299	323,869	76,075	1.00	80,239	1.00	80,239	80,239	1.00
Function 2620	Central Support-Planning										
100	Salaries		0	0	0	0.00	86,916	0.90	86,916	86,916	0.90
200	Salary Benefits		0	0	0	0.00	51,349	0.00	51,349	51,349	0.00
300	Purchase Services		0	0	0	0.00	6,446	0.00	6,446	6,446	0.00
400	Supplies		0	0	0	0.00	1,083	0.00	1,083	1,083	0.00
600	Other Objects		0	0	0	0.00	11,480	0.00	11,480	11,480	0.00
Total Function 2620	Central Support-Planning		0	0	0	0.00	157,274	0.90	157,274	157,274	0.90
Function 2630	Information Services										
100	Salaries		11,884	0	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits		7,774	0	0	0.00	0	0.00	0	0	0.00
300	Purchase Services		342	0	0	0.00	0	0.00	0	0	0.00
Total Function 2630	Information Services		20,000	0	0	0.00	0	0.00	0	0	0.00
Function 2640	Staff Services										
100	Salaries		0	49,120	110,412	2.00	121,559	2.20	121,559	121,559	2.20
200	Salary Benefits		0	3,945	51,093	0.00	78,275	0.00	78,275	78,275	0.00
300	Purchase Services		0	28,146	6,726	0.00	6,726	0.00	6,726	6,726	0.00
400	Supplies		0	63,086	50,475	0.00	32,748	0.00	32,748	32,748	0.00
Total Function 2640	Staff Services		0	144,297	218,706	2.00	239,308	2.20	239,308	239,308	2.20

Requirements Report

			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 205	Grants & Projects Fund										
Function 2660	Technology Services										
100	Salaries		0	19,501	67,948	1.30	67,999	1.29	67,999	67,999	1.29
200	Salary Benefits		0	6,460	40,992	0.00	51,864	0.00	51,864	51,864	0.00
300	Purchase Services		0	9,137	20,290	0.00	20,138	0.00	20,138	20,138	0.00
400	Supplies		0	22,317	28,000	0.00	34,300	0.00	34,300	34,300	0.00
600	Other Objects		0	0	42,057	0.00	15,599	0.00	15,599	15,599	0.00
Total Function 2660	Technology Services		0	57,415	199,287	1.30	189,900	1.29	189,900	189,900	1.29
Major Function 2000	Support Services		2,374,313	3,318,480	2,947,001	24.40	5,552,530	32.84	5,552,530	5,552,530	32.84
Function 3300	Community Services										
100	Salaries		127,810	135,102	122,612	2.29	139,993	2.35	139,993	139,993	2.35
200	Salary Benefits		44,205	52,657	59,759	0.00	73,940	0.00	73,940	73,940	0.00
300	Purchase Services		79,802	78,047	176,020	0.00	147,916	0.00	147,916	147,916	0.00
400	Supplies		23,571	45,292	46,573	0.00	46,295	0.00	46,295	46,295	0.00
600	Other Objects		5,789	106	15,350	0.00	13,611	0.00	13,611	13,611	0.00
Total Function 3300	Community Services		281,177	311,204	420,314	2.29	421,755	2.35	421,755	421,755	2.35
Major Function 3000			281,177	311,204	420,314	2.29	421,755	2.35	421,755	421,755	2.35
Function 4120	Facility Acq-Site Develop										
500	Equipment		0	0	55,000	0.00	0	0.00	0	0	0.00
Total Function 4120	Facility Acq-Site Develop		0	0	55,000	0.00	0	0.00	0	0	0.00
Major Function 4000			0	0	55,000	0.00	0	0.00	0	0	0.00
Function 5200	Transfers Of Funds										
700	Transfers		0	0	400,000	0.00	400,000	0.00	400,000	400,000	0.00
Total Function 5200	Transfers Of Funds		0	0	400,000	0.00	400,000	0.00	400,000	400,000	0.00
Major Function 5000			0	0	400,000	0.00	400,000	0.00	400,000	400,000	0.00
Function 6000	Contingencies										

Requirements Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 205	Grants & Projects Fund									
800	Other Uses	0	0	448,355	0.00	720,882	0.00	720,882	720,882	0.00
Total Function 6000	Contingencies	0	0	448,355	0.00	720,882	0.00	720,882	720,882	0.00
Major Function 6000	Contingencies	0	0	448,355	0.00	720,882	0.00	720,882	720,882	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses	2,629,265	2,579,032	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal	2,629,265	2,579,032	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal	2,629,265	2,579,032	0	0.00	0	0.00	0	0	0.00
Total Fund 205	Grants & Projects Fund	13,379,428	15,612,917	14,704,823	123.37	21,968,773	175.23	21,968,773	21,968,773	175.23

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			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 207	Regional EI/ECSE Contract										
Function 2210	Improvment Instruc Svcs										
100	Salaries		116,359	214,617	142,925	2.16	163,075	2.65	163,075	163,075	2.65
200	Salary Benefits		30,524	83,861	75,553	0.00	87,007	0.00	87,007	87,007	0.00
300	Purchase Services		5,899	9,772	29,829	0.00	0	0.00	0	0	0.00
400	Supplies		521	1,968	4,694	0.00	0	0.00	0	0	0.00
600	Other Objects		14,789	24,104	19,900	0.00	19,921	0.00	19,921	19,921	0.00
Total Function 2210	Improvment Instruc Svcs		168,092	334,322	272,901	2.16	270,003	2.65	270,003	270,003	2.65
Major Function 2000	Support Services		168,092	334,322	272,901	2.16	270,003	2.65	270,003	270,003	2.65
Function 5200	Transfers Of Funds										
700	Transfers		7,644,860	8,686,872	8,755,190	0.00	12,644,566	0.00	12,644,566	12,644,566	0.00
Total Function 5200	Transfers Of Funds		7,644,860	8,686,872	8,755,190	0.00	12,644,566	0.00	12,644,566	12,644,566	0.00
Function 5300	Apportionment Funds ESD										
700	Transfers		3,827,331	3,712,027	4,161,423	0.00	5,546,436	0.00	5,546,436	5,546,436	0.00
Total Function 5300	Apportionment Funds ESD		3,827,331	3,712,027	4,161,423	0.00	5,546,436	0.00	5,546,436	5,546,436	0.00
Major Function 5000			11,472,191	12,398,900	12,916,613	0.00	18,191,002	0.00	18,191,002	18,191,002	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		87,627	0	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		87,627	0	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		87,627	0	0	0.00	0	0.00	0	0	0.00
Total Fund 207	Regional EI/ECSE Contract		11,727,909	12,733,222	13,189,514	2.16	18,461,005	2.65	18,461,005	18,461,005	2.65

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			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 208	Early Learning Hub Fund										
Function 3300	Community Services										
100	Salaries		284,995	330,690	415,784	8.19	463,146	8.17	463,146	463,146	8.17
200	Salary Benefits		166,485	185,290	256,390	0.00	326,216	0.00	326,216	326,216	0.00
300	Purchase Services		1,195,479	2,196,687	1,945,049	0.00	1,862,694	0.00	1,862,694	1,862,694	0.00
400	Supplies		45,289	137,596	56,846	0.00	62,846	0.00	62,846	62,846	0.00
600	Other Objects		37,834	54,575	44,991	0.00	57,048	0.00	57,048	57,048	0.00
Total Function 3300	Community Services		1,730,081	2,904,839	2,719,060	8.19	2,771,950	8.17	2,771,950	2,771,950	8.17
Major Function 3000			1,730,081	2,904,839	2,719,060	8.19	2,771,950	8.17	2,771,950	2,771,950	8.17
Function 6000	Contingencies										
800	Other Uses		0	0	0	0.00	110,831	0.00	110,831	110,831	0.00
Total Function 6000	Contingencies		0	0	0	0.00	110,831	0.00	110,831	110,831	0.00
Major Function 6000	Contingencies		0	0	0	0.00	110,831	0.00	110,831	110,831	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		480,893	560,202	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		480,893	560,202	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		480,893	560,202	0	0.00	0	0.00	0	0	0.00
Total Fund 208	Early Learning Hub Fund		2,210,974	3,465,040	2,719,060	8.19	2,882,781	8.17	2,882,781	2,882,781	8.17

Requirements Report

			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 230	District Reimbursement Fund										
Function 1131	High School Programs										
100	Salaries		0	0	25,250	0.35	0	0.00	0	0	0.00
200	Salary Benefits		0	0	13,211	0.00	0	0.00	0	0	0.00
Total Function 1131	High School Programs		0	0	38,461	0.35	0	0.00	0	0	0.00
Major Function 1000	Instruction		0	0	38,461	0.35	0	0.00	0	0	0.00
Function 2110	Attendance & Social Work										
100	Salaries		102,285	94,313	22,664	0.36	177,174	3.05	177,174	177,174	3.05
200	Salary Benefits		47,210	37,732	11,599	0.00	52,011	0.00	52,011	52,011	0.00
300	Purchase Services		7,242	7,753	11,774	0.00	11,774	0.00	11,774	11,774	0.00
400	Supplies		555	3,296	4,500	0.00	4,500	0.00	4,500	4,500	0.00
600	Other Objects		745	0	0	0.00	0	0.00	0	0	0.00
Total Function 2110	Attendance & Social Work		158,036	143,094	50,537	0.36	245,459	3.05	245,459	245,459	3.05
Function 2120	Guidance Services										
100	Salaries		42,955	10,294	31,308	0.80	24,712	0.60	24,712	24,712	0.60
200	Salary Benefits		14,508	3,042	22,236	0.00	8,987	0.00	8,987	8,987	0.00
300	Purchase Services		2,941	2,610	5,033	0.00	5,033	0.00	5,033	5,033	0.00
400	Supplies		226	0	0	0.00	0	0.00	0	0	0.00
Total Function 2120	Guidance Services		60,631	15,946	58,577	0.80	38,732	0.60	38,732	38,732	0.60
Function 2140											
100	Salaries		199,655	147,727	179,827	2.30	170,149	2.45	170,149	170,149	2.45
200	Salary Benefits		71,757	55,148	91,126	0.00	112,096	0.00	112,096	112,096	0.00
300	Purchase Services		10,611	18,371	25,760	0.00	17,722	0.00	17,722	17,722	0.00
400	Supplies		6,477	9,133	6,587	0.00	3,693	0.00	3,693	3,693	0.00
Total Function 2140			288,500	230,379	303,300	2.30	303,660	2.45	303,660	303,660	2.45
Function 2160	Oth Student Treatment Svc										
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			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 230	District Reimbursement Fund										
100	Salaries		58,849	120,968	127,664	2.35	118,408	3.00	118,408	118,408	3.00
200	Salary Benefits		17,494	37,245	65,290	0.00	137,202	0.00	137,202	137,202	0.00
300	Purchase Services		5,836	8,524	13,870	0.00	15,031	0.00	15,031	15,031	0.00
Total Function 2160	Oth Student Treatment Svc		82,178	166,737	206,824	2.35	270,641	3.00	270,641	270,641	3.00
Function 2190	Svc Direct/Studnt Supp Sv										
100	Salaries		2,300,880	2,298,890	2,003,416	0.71	2,028,009	0.83	2,028,009	2,028,009	0.83
200	Salary Benefits		332,460	350,502	435,032	0.00	817,552	0.00	817,552	817,552	0.00
300	Purchase Services		2,854	0	1,974	0.00	2,759	0.00	2,759	2,759	0.00
Total Function 2190	Svc Direct/Studnt Supp Sv		2,636,194	2,649,392	2,440,422	0.71	2,848,320	0.83	2,848,320	2,848,320	0.83
Function 2210	Improvment Instruc Svcs										
100	Salaries		21,312	13,536	38,271	0.58	14,745	0.21	14,745	14,745	0.21
200	Salary Benefits		6,783	3,464	20,950	0.00	4,334	0.00	4,334	4,334	0.00
300	Purchase Services		9,372	0	12,619	0.00	22,289	0.00	22,289	22,289	0.00
400	Supplies		6,414	0	59,000	0.00	0	0.00	0	0	0.00
600	Other Objects		0	0	2,000	0.00	0	0.00	0	0	0.00
Total Function 2210	Improvment Instruc Svcs		43,880	17,000	132,840	0.58	41,368	0.21	41,368	41,368	0.21
Function 2230	Assessment And Testing										
100	Salaries		41,903	43,846	45,941	1.00	44,737	1.00	44,737	44,737	1.00
200	Salary Benefits		14,658	19,946	33,177	0.00	36,227	0.00	36,227	36,227	0.00
300	Purchase Services		2,223	6,120	8,066	0.00	4,967	0.00	4,967	4,967	0.00
400	Supplies		40	76	100	0.00	100	0.00	100	100	0.00
Total Function 2230	Assessment And Testing		58,823	69,988	87,284	1.00	86,031	1.00	86,031	86,031	1.00
Function 2520	Fiscal Services										
100	Salaries		308,944	0	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits		151,445	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 230	District Reimbursement Fund									
300	Purchase Services	13,341	0	0	0.00	0	0.00	0	0	0.00
Total Function 2520	Fiscal Services	473,730	0	0	0.00	0	0.00	0	0	0.00
Function 2640	Staff Services									
100	Salaries	43,059	0	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits	22,039	0	0	0.00	0	0.00	0	0	0.00
300	Purchase Services	425	0	0	0.00	0	0.00	0	0	0.00
Total Function 2640	Staff Services	65,523	0	0	0.00	0	0.00	0	0	0.00
Function 2660	Technology Services									
100	Salaries	180,124	0	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits	80,454	0	0	0.00	0	0.00	0	0	0.00
300	Purchase Services	7,669	0	0	0.00	0	0.00	0	0	0.00
Total Function 2660	Technology Services	268,247	0	0	0.00	0	0.00	0	0	0.00
Major Function 2000	Support Services	4,135,742	3,292,535	3,279,784	8.10	3,834,211	11.14	3,834,211	3,834,211	11.14
Function 6000	Contingencies									
800	Other Uses	0	0	125,688	0.00	204,899	0.00	204,899	204,899	0.00
Total Function 6000	Contingencies	0	0	125,688	0.00	204,899	0.00	204,899	204,899	0.00
Major Function 6000	Contingencies	0	0	125,688	0.00	204,899	0.00	204,899	204,899	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses	93,020	304,854	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal	93,020	304,854	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal	93,020	304,854	0	0.00	0	0.00	0	0	0.00
Total Fund 230	District Reimbursement Fund	4,228,762	3,597,389	3,443,933	8.45	4,039,110	11.14	4,039,110	4,039,110	11.14

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			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 296	Facility Maintenance Fund										
Function 2540	Opertion/Maint Of Plant										
100	Salaries		0	0	58,762	1.55	60,669	1.55	60,669	60,669	1.55
200	Salary Benefits		0	0	32,596	0.00	35,578	0.00	35,578	35,578	0.00
300	Purchase Services		24,396	2,812	126,530	0.00	184,676	0.00	184,676	184,676	0.00
400	Supplies		5,919	3,074	50,899	0.00	36,000	0.00	36,000	36,000	0.00
500	Equipment		0	5,650	0	0.00	0	0.00	0	0	0.00
600	Other Objects		0	0	22,400	0.00	28,279	0.00	28,279	28,279	0.00
Total Function 2540	Opertion/Maint Of Plant		30,315	11,536	291,187	1.55	345,202	1.55	345,202	345,202	1.55
Major Function 2000	Support Services		30,315	11,536	291,187	1.55	345,202	1.55	345,202	345,202	1.55
Function 5100											
600	Other Objects		0	0	151,501	0.00	151,501	0.00	151,501	151,501	0.00
Total Function 5100			0	0	151,501	0.00	151,501	0.00	151,501	151,501	0.00
Major Function 5000			0	0	151,501	0.00	151,501	0.00	151,501	151,501	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	57,590	0.00	164,662	0.00	164,662	164,662	0.00
Total Function 6000	Contingencies		0	0	57,590	0.00	164,662	0.00	164,662	164,662	0.00
Major Function 6000	Contingencies		0	0	57,590	0.00	164,662	0.00	164,662	164,662	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		55,366	162,785	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		55,366	162,785	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		55,366	162,785	0	0.00	0	0.00	0	0	0.00
Total Fund 296	Facility Maintenance Fund		85,681	174,321	500,278	1.55	661,365	1.55	661,365	661,365	1.55

Requirements Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 302	PERS Bond									
Function 5100										
600	Other Objects	444,411	469,411	489,411	0.00	514,411	0.00	514,411	514,411	0.00
Total Function 5100		444,411	469,411	489,411	0.00	514,411	0.00	514,411	514,411	0.00
Major Function 5000		444,411	469,411	489,411	0.00	514,411	0.00	514,411	514,411	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses	1,448,658	1,388,073	1,307,488	0.00	813,395	0.00	813,395	813,395	0.00
Total Function 7000	Unappropriated Ending Bal	1,448,658	1,388,073	1,307,488	0.00	813,395	0.00	813,395	813,395	0.00
Major Function 7000	Unappropriated Ending Bal	1,448,658	1,388,073	1,307,488	0.00	813,395	0.00	813,395	813,395	0.00
Total Fund 302	PERS Bond	1,893,068	1,857,483	1,796,898	0.00	1,327,805	0.00	1,327,805	1,327,805	0.00

Requirements Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 401	Capitol Projects-Library									
Function 4150	Building Acq/Const/Improv									
500	Equipment	0	1,378,016	0	0.00	0	0.00	0	0	0.00
600	Other Objects	0	4,401	0	0.00	0	0.00	0	0	0.00
Total Function 4150	Building Acq/Const/Improv	0	1,382,417	0	0.00	0	0.00	0	0	0.00
Major Function 4000		0	1,382,417	0	0.00	0	0.00	0	0	0.00
Function 5200	Transfers Of Funds									
700	Transfers	0	300,000	17,590	0.00	0	0.00	0	0	0.00
Total Function 5200	Transfers Of Funds	0	300,000	17,590	0.00	0	0.00	0	0	0.00
Major Function 5000		0	300,000	17,590	0.00	0	0.00	0	0	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses	1,700,000	17,583	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal	1,700,000	17,583	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal	1,700,000	17,583	0	0.00	0	0.00	0	0	0.00
Total Fund 401	Capitol Projects-Library	1,700,000	1,700,000	17,590	0.00	0	0.00	0	0	0.00

Requirements Report

			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 500	Print Shop										
Function 2570	Internal Services										
100	Salaries		94,258	103,322	88,973	2.00	97,680	2.00	97,680	97,680	2.00
200	Salary Benefits		47,968	38,354	64,721	0.00	52,758	0.00	52,758	52,758	0.00
300	Purchase Services		53,593	60,464	79,044	0.00	75,308	0.00	75,308	75,308	0.00
400	Supplies		56,176	60,839	57,086	0.00	57,086	0.00	57,086	57,086	0.00
600	Other Objects		577	351	192	0.00	192	0.00	192	192	0.00
Total Function 2570	Internal Services		252,572	263,330	290,016	2.00	283,024	2.00	283,024	283,024	2.00
Major Function 2000	Support Services		252,572	263,330	290,016	2.00	283,024	2.00	283,024	283,024	2.00
Function 6000	Contingencies										
800	Other Uses		0	0	(51,886)	0.00	0	0.00	0	0	0.00
Total Function 6000	Contingencies		0	0	(51,886)	0.00	0	0.00	0	0	0.00
Major Function 6000	Contingencies		0	0	(51,886)	0.00	0	0.00	0	0	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		(18,318)	(4,521)	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		(18,318)	(4,521)	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		(18,318)	(4,521)	0	0.00	0	0.00	0	0	0.00
Total Fund 500	Print Shop		234,254	258,809	238,130	2.00	283,024	2.00	283,024	283,024	2.00

Requirements Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 505	Information Technology									
Function 2660	Technology Services									
100	Salaries	111,574	0	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits	76,088	0	0	0.00	0	0.00	0	0	0.00
300	Purchase Services	1,672	0	0	0.00	0	0.00	0	0	0.00
400	Supplies	103,385	0	0	0.00	0	0.00	0	0	0.00
Total Function 2660	Technology Services	292,719	0	0	0.00	0	0.00	0	0	0.00
Major Function 2000	Support Services	292,719	0	0	0.00	0	0.00	0	0	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses	53,823	0	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal	53,823	0	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal	53,823	0	0	0.00	0	0.00	0	0	0.00
Total Fund 505	Information Technology	346,542	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 610	Unemployment Fund										
Function 2520	Fiscal Services										
200	Salary Benefits		48,820	45,056	38,500	0.00	100,000	0.00	100,000	100,000	0.00
300	Purchase Services		400	400	0	0.00	400	0.00	400	400	0.00
Total Function 2520	Fiscal Services		49,220	45,456	38,500	0.00	100,400	0.00	100,400	100,400	0.00
Major Function 2000	Support Services		49,220	45,456	38,500	0.00	100,400	0.00	100,400	100,400	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	21,776	0.00	95,745	0.00	95,745	95,745	0.00
Total Function 6000	Contingencies		0	0	21,776	0.00	95,745	0.00	95,745	95,745	0.00
Major Function 6000	Contingencies		0	0	21,776	0.00	95,745	0.00	95,745	95,745	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		92,615	47,160	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		92,615	47,160	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		92,615	47,160	0	0.00	0	0.00	0	0	0.00
Total Fund 610	Unemployment Fund		141,835	92,615	60,276	0.00	196,145	0.00	196,145	196,145	0.00

Requirements Report

			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 620	Early Retirement Fund										
Function 2700	Supplemental Retirement										
200	Salary Benefits		11,562	22,362	38,410	0.00	35,404	0.00	35,404	35,404	0.00
Total Function 2700	Supplemental Retirement		11,562	22,362	38,410	0.00	35,404	0.00	35,404	35,404	0.00
Major Function 2000	Support Services		11,562	22,362	38,410	0.00	35,404	0.00	35,404	35,404	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	371,590	0.00	356,456	0.00	356,456	356,456	0.00
Total Function 6000	Contingencies		0	0	371,590	0.00	356,456	0.00	356,456	356,456	0.00
Major Function 6000	Contingencies		0	0	371,590	0.00	356,456	0.00	356,456	356,456	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		438,350	415,988	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		438,350	415,988	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		438,350	415,988	0	0.00	0	0.00	0	0	0.00
Total Fund 620	Early Retirement Fund		449,912	438,350	410,000	0.00	391,860	0.00	391,860	391,860	0.00

Requirements Report

			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 630	Computer Replacement Fund										
Function 2570	Internal Services										
400	Supplies		152,231	6,115	100,000	0.00	100,000	0.00	100,000	100,000	0.00
Total Function 2570	Internal Services		152,231	6,115	100,000	0.00	100,000	0.00	100,000	100,000	0.00
Major Function 2000	Support Services		152,231	6,115	100,000	0.00	100,000	0.00	100,000	100,000	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	89,698	0.00	169,957	0.00	169,957	169,957	0.00
Total Function 6000	Contingencies		0	0	89,698	0.00	169,957	0.00	169,957	169,957	0.00
Major Function 6000	Contingencies		0	0	89,698	0.00	169,957	0.00	169,957	169,957	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		75,115	152,460	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		75,115	152,460	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		75,115	152,460	0	0.00	0	0.00	0	0	0.00
Total Fund 630	Computer Replacement Fund		227,345	158,575	189,698	0.00	269,957	0.00	269,957	269,957	0.00

Requirements Report

			17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 640	Facility Reserve Fund										
Function 4150	Building Acq/Const/Improv										
300	Purchase Services		0	20,889	100,000	0.00	100,000	0.00	100,000	100,000	0.00
500	Equipment		0	0	500,000	0.00	500,000	0.00	500,000	500,000	0.00
Total Function 4150	Building Acq/Const/Improv		0	20,889	600,000	0.00	600,000	0.00	600,000	600,000	0.00
Major Function 4000			0	20,889	600,000	0.00	600,000	0.00	600,000	600,000	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	370,000	0.00	396,120	0.00	396,120	396,120	0.00
Total Function 6000	Contingencies		0	0	370,000	0.00	396,120	0.00	396,120	396,120	0.00
Major Function 6000	Contingencies		0	0	370,000	0.00	396,120	0.00	396,120	396,120	0.00
Function 7000	Unappropriated Ending Bal										
800	Other Uses		637,835	946,946	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal		637,835	946,946	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal		637,835	946,946	0	0.00	0	0.00	0	0	0.00
Total Fund 640	Facility Reserve Fund		637,835	967,835	970,000	0.00	996,120	0.00	996,120	996,120	0.00

Requirements Report

		17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Fund 650	PERS Reserve Fund									
Function 2640	Staff Services									
200	Salary Benefits	0	0	161,000	0.00	0	0.00	0	0	0.00
Total Function 2640	Staff Services	0	0	161,000	0.00	0	0.00	0	0	0.00
Major Function 2000	Support Services	0	0	161,000	0.00	0	0.00	0	0	0.00
Function 6000	Contingencies									
800	Other Uses	0	0	0	0.00	161,000	0.00	161,000	161,000	0.00
Total Function 6000	Contingencies	0	0	0	0.00	161,000	0.00	161,000	161,000	0.00
Major Function 6000	Contingencies	0	0	0	0.00	161,000	0.00	161,000	161,000	0.00
Function 7000	Unappropriated Ending Bal									
800	Other Uses	102,371	186,176	0	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Bal	102,371	186,176	0	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Bal	102,371	186,176	0	0.00	0	0.00	0	0	0.00
Total Fund 650	PERS Reserve Fund	102,371	186,176	161,000	0.00	161,000	0.00	161,000	161,000	0.00

Requirements Report

	17-18 Actuals	18-19 Actuals	19-20 Adopted	19-20 FTE	20-21 Proposed	20-21 Proposed FTE	20-21 Approved	20-21 Adopted	20-21 Adopted FTE
Grand Totals:	45,913,675	51,501,740	49,110,465	214.03	62,567,489	270.78	62,567,489	62,567,489	270.78

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 2020-21 Budget, the Resolution to Impose and Categorize Taxes, and the Resolution to Making the 2020-21 Appropriations. These will be inserted once the budget has been approved.

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Affidavit of Publication

The News-Review of Douglas County

Roseburg, Oregon

ISSUED DAILY EXCEPT MONDAY

STATE OF OREGON }
COUNTY OF DOUGLAS } ss.

I, BRENDA FISCHER, 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 _____

#6297 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 weeks in the following issue:

May 5, 2020

The fee actually charged by such newspaper for such publication is \$70.62

Brenda Fischer

Subscribed and sworn to before me this 26th day of May, 2020.

Lydia
Notary Public of Oregon



NOTICE OF BUDGET COMMITTEE MEETING
A public meeting of the Budget Committee of Douglas Education Service District, Douglas County, State of Oregon, to discuss the budget for the fiscal year July 1, 2020 to June 30, 2021 will take place on the 21st day of May, 2020 at 7:00 p.m. The purpose is to receive the budget message and document of the district. Due to the coronavirus/COVID-19 state-wide restrictions, and in keeping with the efforts of social distancing to reduce the spread of the coronavirus/COVID-19, the meeting of the Douglas Education Service District Budget Committee will be conducted on a conference call, rather than in person. If you are a member of the community and wish to provide public comment or speak at the meeting, please email your comments to veronica.vandrimmelen@douglas.k12.or.us ahead of the meeting and your comments will be part of the public record. A copy of the budget document will be available for inspection or obtained via link located on district website at <https://douglas.k12.or.us/about-us/public-info/budget>

#6297 Pub. Dates: May 5, 2020



Employment Openings



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

Parents



[Links to services and programs for PARENTS can be found on this page. \(/parent-resources\)](#)

Connect With Us



[Contact & Staff Directory \(https://douglased.k12.or.us/about-us/contact\)](#)
[WE'VE MOVED \(/sites/douglased.k12.or.us/files/File/We've%20Moved_WEB-page-0_0.jpg\)](#) [Facebook \(https://facebook.com/douglased\)](#)

Educators



[Links to services and programs for EDUCATORS can be found on this page. \(/educators\)](#)

[Click here for latest Professional Development opportunities \(https://www.simore.com/3fm1v\).](#)

Staff Resources



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

Douglas ESD Services



[Find a comprehensive list of our SERVICES and PROGRAMS on this page. \(/douglas-esd-services\)](#)

[Find our HEALTHY AND SAFE SCHOOLS information on this page \(https://douglased.k12.or.us/healthy-and-safe-schools-plan\)](#)

[COVID-19 Information and Resources \(/closureemergency-notice/covid-19-information-and-resources\)](#)

In response to the COVID-19 situation, Douglas ESD offices are currently closed.

You can find information and resources about COVID-19 at <https://douglased.k12.or.us/covid-19-information-and-resources> (<http://www.DouglasESD4U.org>).

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, 2020 to June 30, 2021 will take place on the 21st day of May, 2020 at 7:00 p.m. The purpose is to receive the budget message and document of the district. Due to the coronavirus/COVID-19 state-wide restrictions, and in keeping with the efforts of social distancing to reduce the spread of the coronavirus/COVID-19, the meeting of the Douglas Education Service District Budget Committee will be conducted on a conference call, rather than in person. If you are a member of the community and wish to provide public comment or speak at the meeting, please email your comments to veronica.vandrimmelen@douglased.k12.or.us (<mailto:veronica.vandrimmelen@douglased.k12.or.us>) ahead of the meeting and your comments will be part

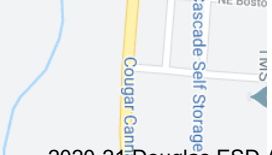
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Douglas Education Service District

Resolution 20-03 to Approve the 2020-21 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 2020-21, and;

WHEREAS, THE Budget Committee has reviewed the proposed budget and made any desired changes, to the proposed budget for 2020-21,

THEREFORE BE IT RESOLVED, that the Budget Committee of Douglas Education Service District formally approves the proposed budget for the 2020-21 fiscal year with changes or revisions, if any, in the amount of \$62,567,489 and approves property taxes for the 2020-21 fiscal year at the following:

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



Douglas Education Service District Budget Committee Chair

Date

5-21-2020

Affidavit of Publication

The News-Review

OF DOUGLAS COUNTY

Roseburg, Oregon

ISSUED DAILY EXCEPT MONDAY

STATE OF OREGON
COUNTY OF DOUGLAS } ss.

I, BRENDA FISCHER, 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

#6386 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 weeks in the following issue:

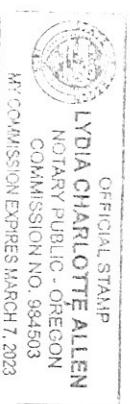
June 5, 2020

The fee actually charged by such newspaper for such publication is \$315.00

Brenda Fischer

Subscribed and sworn to before me this 17th day of June, 2020.

Notary Public of Oregon



FORM ED-1

NOTICE OF BUDGET HEARING

A meeting of the Board of Directors will be held on June 11th, 2020, at 6:30 p.m. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 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. Due to the coronavirus/COVID-19 state-wide restrictions, and in keeping with the efforts of social distancing to reduce the spread of the coronavirus/COVID-19, the meeting of the Douglas Education Service District Board will be conducted on a conference call, rather than in person. If you are a member of the community and wish to provide public comment or speak at the meeting, please email your comments to veronica.vandrimme@douglas.k12.or.us or in advance of the meeting and your comments will be part of the public record. A copy of the budget document will be available for inspection or obtained via link located on district website at <https://douglas.k12.or.us/about-us/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: 541-480-4752

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

TOTAL OF ALL FUNDS	FINANCIAL SUMMARY - RESOURCES		
	Actual Amount Last Year 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance	\$9,389,766	\$7,273,332	\$7,209,753
Current Year Property Taxes, Other Than Local Option Taxes	4,469,996	4,524,312	4,672,041
Other Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	8,634,242	8,278,383	9,181,087
Revenue from Intermediate Sources	551,751	473,319	1,581,706
Revenue from State Sources	16,384,755	16,428,043	23,479,401
Revenue from Federal Sources	2,884,513	2,771,726	2,799,386
Interfund Transfers	9,031,872	9,217,780	13,089,586
All Other Budget Resources	174,814	143,550	165,550
Total Resources	\$51,501,740	\$49,110,455	\$62,567,489

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION	FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION		
	Actual Amount Last Year 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Salaries	\$13,350,794	\$13,653,911	\$17,249,372
Other Associated Payroll Costs	5,889,490	7,060,935	10,342,105
Purchased Services	5,355,970	3,703,313	3,115,587
Supplies and Materials	1,631,497	555,000	521,200
Capital Outlay	5,945,238	6,373,530	8,331,137
Debt Service (except debt service & interfund transfers)	6,930,912	6,400,912	6,659,912
Data Services	6,203,172	9,217,780	13,089,586
Interfund Transfers*	9,031,872	9,217,780	13,089,586
Operating Contingency	0	2,058,297	3,370,116
Unappropriated Ending Fund Balance & Reserves	8,402,662	1,707,488	813,393
Total Requirements	\$51,501,740	\$49,110,455	\$62,567,489

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION	FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION		
	Actual Amount Last Year 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
1000 Instruction	\$9,973,334	\$11,162,875	\$15,285,948
FTE	113.43	104.36	142.01
2000 Support Services	13,971,873	15,197,607	18,532,643
FTE	1,600.67	1,739.23	2,115.88
3000 Enterprise & Community Service	3,216,574	3,139,239	3,183,703
FTE	1,403.506	1,350.00	1,350.00
4000 Debt Acquisition & Construction	0.00	0.00	0.00
5000 Other Uses	4,881,737	5,331,133	6,716,146
5100 Debt Service*	6,203,912	6,400,912	6,659,912
5200 Interfund Transfers*	9,031,872	9,217,780	13,089,586
6000 Contingency	0	2,058,297	3,370,116
7000 Unappropriated Ending Fund Balance	8,402,662	1,707,488	813,393
Total Requirements	\$51,501,740	\$49,110,455	\$62,567,489
Total FTE	226.37	214.03	270.78

* 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 budget includes anticipated revenue from the Student Success and Student Improvement Act effective January 1, 2020.

PROPERTY TAX RATES	PROPERTY TAX RATES		
	Rate of Amount Imposed	Rate of Amount Imposed	Rate of Amount Approved
Permanent Rate Levy (Rate Limit 5.029 per \$1,000)	0.5296	0.5296	0.5296
Local Option Levy			
Levy for General Obligation Bonds			

#6386 Pub. Dates: June 5, 2020

FORM ED-1

NOTICE OF BUDGET HEARING

A meeting of the Board of Directors will be held on June 11th, 2020, at 6:30 p.m. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 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. Due to the coronavirus/COVID-19 state-wide restrictions, and in keeping with the efforts of social distancing to reduce the spread of the coronavirus/COVID-19, the meeting of the Douglas Education Service District Board will be conducted on a conference call, rather than in person. If you are a member of the community and wish to provide public comment or speak at the meeting, please email your comments to veronica.vandrimmelen@douglassed.k12.or.us ahead of the meeting and your comments will be part of the public record. A copy of the budget document will be available for inspection or obtained via link located on district website at <https://douglassed.k12.or.us/about-us/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@douglassed.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance			
Current Year Property Taxes, other than Local Option Taxes	\$9,369,786	\$7,273,352	\$7,309,753
Current Year Local Option Property Taxes	4,469,996	4,524,312	4,672,041
Other Revenue from Local Sources	0	0	0
Revenue from Intermediate Sources	8,624,242	8,278,383	9,281,087
Revenue from State Sources	551,751	473,319	1,581,706
Revenue from Federal Sources	16,384,765	16,428,043	23,479,401
Interfund Transfers	2,894,513	2,771,726	2,990,386
All Other Budget Resources	9,031,872	9,217,780	13,089,566
	174,814	143,550	163,550
Total Resources	\$51,501,740	\$49,110,465	\$62,567,489

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$13,330,794	\$13,653,911	\$17,449,972
Other Associated Payroll Costs	5,807,490	7,650,935	10,587,105
Purchased Services	5,555,870	5,952,300	6,324,046
Supplies & Materials	1,173,344	1,300,313	1,315,581
Capital Outlay	1,633,497	555,000	521,200
Other Objects (except debt service & interfund transfers)	5,945,298	6,373,530	8,431,137
Debt Service*	620,912	640,912	665,912
Interfund Transfers*	9,031,872	9,217,780	13,089,566
Operating Contingency	0	2,058,297	3,370,176
Unappropriated Ending Fund Balance & Reserves	8,402,662	1,707,488	813,395
Total Requirements	\$51,501,740	\$49,110,465	\$62,567,489

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION				
1000 Instruction	\$9,973,334	\$11,162,875	\$15,585,942	
FTE	113.43	104.26	147.53	
2000 Support Services	13,971,873	15,197,607	18,532,648	
FTE	100.67	99.29	112.73	
3000 Enterprise & Community Service	3,216,043	3,139,374	3,193,705	
FTE	12.28	10.48	10.52	
4000 Facility Acquisition & Construction	1,403,306	655,000	600,000	
FTE	0.00	0.00	0.00	
5000 Other Uses	4,881,737	5,331,133	6,716,146	
5100 Debt Service*	620,912	640,912	665,912	
5200 Interfund Transfers*	9,031,872	9,217,780	13,089,566	
6000 Contingency	0	2,058,297	3,370,176	
7000 Unappropriated Ending Fund Balance	8,402,662	1,707,488	813,395	
Total Requirements	\$51,501,740	\$49,110,465	\$62,567,489	
Total FTE	226.37	214.03	270.78	

* 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 budget includes all anticipated revenue from the Student Success and Student Improvement Act effective January 1, 2020.

PROPERTY TAX LEVIES			
Permanent Rate Levy (Rate Limit .5296 per \$1,000)	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Local Option Levy	0.5296	0.5296	0.5296
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds			
Other Bonds	\$2,827,779		
Other Borrowings	\$1,513,579		
Total			

DOUGLAS EDUCATION SERVICE DISTRICT**RESOLUTION No. 20-04****ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of Directors of the Douglas Education Service District hereby adopts the budget for fiscal year 2020-21 in the total amount of \$62,567,489
This budget is now on file at 1409 NE Diamond Lake Blvd, Suite 110 in Roseburg, Oregon 97470.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2020, for the following purposes:

General Fund		Capital Projects Fund	
Instruction.....	712,336	Facilities Construction...	0
Support Services.....	8,011,874	Transfers	0
Transfers	45,000	Apportionsments	0
Apportionsments	1,169,710	Contingency.....	0
Contingency.....	989,624	Total.....	\$0
Total.....	\$10,928,544		
Special Revenue Funds		Enterprise Funds	
Instruction.....	14,873,606	Support Services.....	283,024
Support Services.....	10,001,946	Contingency.....	0
Enterprise & Comm.....	3,193,705	Total.....	\$283,024
Facilities Construction...	0		
Debt Service	151,501	Internal Service Funds	
Transfers	13,044,566	Support Services.....	235,804
Apportionsments	5,546,436	Facilities Construction...	600,000
Contingency.....	1,201,274	Transfers	0
Total.....	\$48,013,034	Apportionsments	0
		Contingency.....	1,179,278
		Total.....	\$2,015,082
Debt Service Fund			
Debt Service	514,411		
Contingency.....	0		
Total.....	\$514,411		
Total APPROPRIATIONS, All Funds		\$61,754,095	
Total Unappropriated and Reserve Amounts, All Funds		813,395	
TOTAL ADOPTED BUDGET		\$62,567,489	
		*	

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 2020-21:
(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 11, 2020.

DocSigned by:

 Linda Loe, President Chair

6/12/2020
 X _____
 Date

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
2020-2021**

- 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.

Adopted June 11, 2020

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	County Name	City	State	Zip	Date Submitted
	Douglas		OR	97470	06-23-2020
Mailing Address of District	1409 NE Diamond Lake Blvd, Suite 110				
Contact Person	Title	Daytime Telephone		barbara.taylor@douglasesd.k12.or.us	
Barbara Taylor	CFO	541-440-4752			

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	Excluded from Measure 5 Limits Amount of Levy
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit).	1 0.5296	
2. Local option operating tax	2	
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

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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,

Purpose (operating, capital project, or mixed)	attach a sheet showing the information for each. 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

150-504-07-5-6 (Rev. 11-18)

(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.

2020-21 Douglas ESD Adopted Budget

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