



DOUGLAS

EDUCATION SERVICE DISTRICT

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2023 - 2024 ADOPTED BUDGET

Making a difference where we live

**DOUGLAS EDUCATION SERVICE DISTRICT
2023-2024 BUDGET
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2023-24 BUDGET CALENDAR

- May 4, 2023** **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 8, 2023** **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.
- May 18, 2023**
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 1, 2023** **PUBLICATION OF THE NOTICE OF BUDGET HEARING, FINANCIAL SUMMARY, AND FUND SUMMARIES** – not more than 25 days nor less than 5 days prior to hearing.
- June 15, 2023**
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, 2023 to June 30, 2024, will be held at 1409 NE Diamond Lake Blvd, Roseburg, OR. The meeting will take place on the 18th day of May, 2023 at 7:00 p.m. The purpose is to receive the budget message and document of the district. A copy of the budget document may be inspected and obtained on or after May 18, 2023 at the administrative offices, 1409 NE Diamond Lake Blvd, Roseburg, OR, between 8:00 a.m. and 4:30 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Any person may ask questions about and comment on the budget document.

NOTICE OF BUDGET HEARING

A meeting of the Board of Directors will be held on June 15th, 2023, at 6:30 p.m. at 1409 NE Diamond Lake Blvd, Roseburg, OR. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Douglas Education Service District Budget Committee. A summary of the budget, including total budget requirements and taxes proposed to be levied, is presented below. A copy of the budget may be inspected or obtained at the administrative offices, 1409 NE Diamond Lake Blvd, Roseburg, OR between the hours of 8:00 a.m. and 4:30 p.m. This certifies that the budget was prepared on a basis of accounting that is consistent with the basis of accounting used during the preceding year. Major changes, if any, and their effect on the budget are explained below.

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BUDGET COMMITTEE MEMBERS

Board of Directors

Meredith Bliss | Zone 1 term expires June 30, 2023
Harry McDermott | Zone 2 term expires June 30, 2025
Gayl Bowser | Zone 3 term expires June 30, 2023
Mike Keizer | Zone 4 term expires June 30, 2025
Anita Cox, Vice-Chair | Zone 5 term expires June 30, 2025
Gina Stewart | At Large term expires June 30, 2025
Chris Rusch, Chair | At Large term expires June 30, 2023

Appointed Budget Committee Members

Charles Lee | Zone 1 term expires June 30, 2026
Vacant | Zone 2 term expires June 30, 2025
Hank Perry | Zone 3 term expires June 30, 2025
MacKenzie Perry | Zone 3 term expires June 30, 2023
Kate McLaughlin | Zone 4 term expires June 30, 2026
Vacant | Zone 4 term expires June 30, 2025
Dan Forbess | Zone 5 term expires June 30, 2025
Andy Boe | Zone 5 term expires June 30, 2026

Analicia Nicholson, 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

Douglas Education Service District
2022-2023 Administrative Staff

Analicia Nicholson	Superintendent
Bryan Hinson	Deputy Superintendent
Racheal Aiken	Assistant Business Director
Venice Anderson	Chief Financial Officer
Alysha Barraza	Electronic Information & Design Manager
Ryan Chandler	Special Education Coordinator
Windy Digby	Program Coordinator
Debra Fitzgibbons	OTAP/RSOI Coordinator
Heather Freilinger	Care Connections & Educ Prog Coordinator
Jeneen Hartley	Director of Education Services
Holly Hill	Director of Human Resources
Julie Hurley	Executive Director of Early Learning
Stacy Inman	EI/ECSE Program Admin - Jackson County
Angela Keeran	Special Education Coordinator
Darcy Larson	EI/ECSE Program Admin - Jackson County
Raeann Malone	Communications Administrator
Ana Mannenbach	EI/ECSE Program Admin - Jackson County
Tracy Ollivant	Assistant Human Resources Director
Reina Pike	Education Services Coordinator
Melissa Taylor-Bowen	K12 Speech Program Coordinator
Asthika Welikala	Chief Information Officer
Gillian Wesenberg	Early Learning Hub Director
Sondra Williams	Regional EI/ECSE Services Director
Amy-Rose Wootton	Director of Behavioral Health Services

Budget Message Fiscal Year 2023-2024

It is my pleasure to present to you the budget for the 2023-2024 fiscal year.

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

The proposed FY 2023-2024 budget is based on our best estimates of resources and expenditures for the coming year. The budget we are presenting for the general fund is based on the state funding level of \$9.9 billion for the 2023-2024 biennium.

As you know, the ESD general fund budget is driven by the local service plan process. The general fund budget represents about fourteen percent of the overall expenditure of the ESD. The ESD is currently expecting to receive an increase in State School Funds for next year; however, just like most schools, the increases in PERS liability and other costs that will hit next year will absorb most of that increase. I am pleased that we have been able to maintain the many services that the districts in Douglas County rely on within this budget. The number of ESD staff has increased again this year, because of either new or increased ODE contracts, grants, or entrepreneurial efforts.

Discussion of the local service plan for FY 2023-2024 begins in August with a half-day meeting of the superintendent's council to discuss a new local service plan process and priorities for ESD services. For a small, rural ESD to be relevant, we must excel at providing a broad array of services that districts will find useful and important. All our services provide value to districts, but sometimes to varying degrees. What one district can't live without is sometimes of little value to another district. Our philosophy is that it is better to offer 15 "services" that multiple districts can support rather than only five "services" that all 13 districts must agree upon. This philosophy allows us to build the capacity to give our districts the same type of services that much larger metropolitan districts enjoy. Children in Douglas County deserve the same type of educational opportunities as those in Salem or Portland, and our districts are no less deserving of educational services.

U.S. Senators Ron Wyden and Jeff Merkley announced on Jan. 6 that four Oregon school districts will receive a combined School-Based Mental Health Grant Program funding of nearly \$20 million from the U.S. Department of Education to hire additional licensed mental health providers. Douglas Education Service District is thrilled to be a recipient of \$2,236,382 for the fiscal year 2022. Federal grant funds for a total amount of \$6,808,215 will be awarded to Douglas ESD through the year 2025, which is 71.4% of the total dollars that will be used in collaboration with other programs. This grant will play a critical role in expanding mental health support throughout the thirteen component school districts in Douglas County.

Lastly, I wish to thank the budget committee and board members of Douglas ESD for their dedication and service to the children of Douglas County and to our communities. You are unsung champions who make a very real difference in the lives of children and families. We appreciate your time, energy, and effort very much.

Respectfully Submitted,

Analicia Nicholson

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BUDGET DOCUMENT USER'S GUIDE

This budget document contains the complete fiscal year 2023-24 Proposed Budget for Douglas Education Service District (ESD). Included are the budgets for the ESD's General Fund, Special Revenue Funds, Debt Service 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 2023-24 Douglas ESD Proposed 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 2023-24 Proposed 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 supported 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 2023-24 the Douglas ESD local funding (property taxes and state timber receipts) amount per ADMw is projected to be \$312.40 and state funding is projected to be \$148.06 per ADM for a total of \$460.46. 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 2023-24 is as follows:

	ADMr	ADMw
Camas Valley	200	361.03
Days Creek	228	398.18
Elkton	225	392.57
Glendale	289	416.52
Glide	759	962.80
North Douglas	341	512.11
Oakland	615	798.66
Riddle	324	473.63
Roseburg	5,758	6681.51
South Umpqua	1,465	1745.12
Sutherlin	1,300	1526.74
Winston-Dillard	1,370	1615.25
Yoncalla	241	426.48
Total	13,115	16,311

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.

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 2023-24 Local Service Plan can be found at the Douglas ESD website <https://douglasesd.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.

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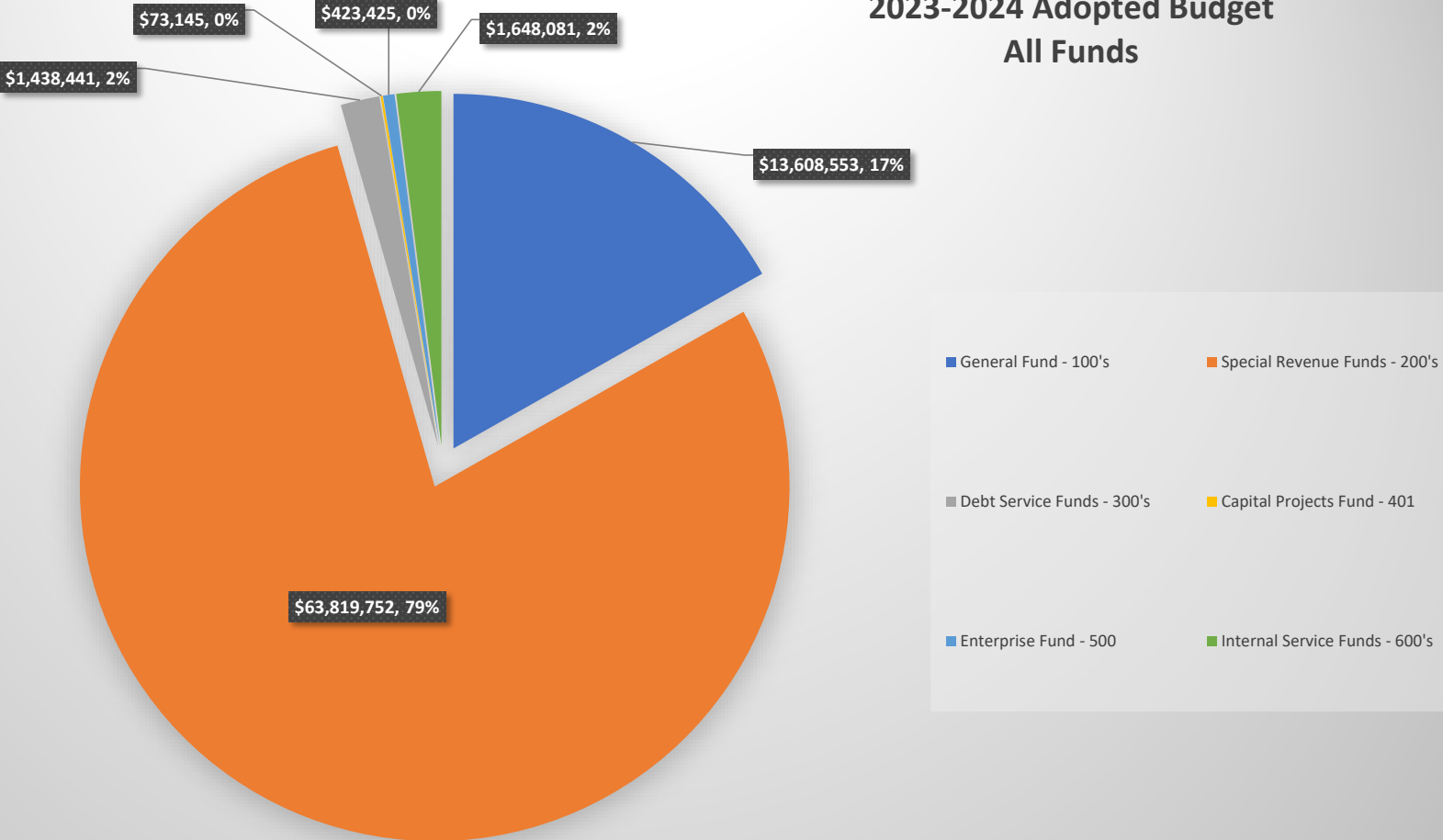
BUDGET INFORMATION

The 2023-24 Adopted Budget for the Douglas ESD totaling \$81,011,396 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 \$2.4 million and unappropriated/ending fund balances of approximately \$219k.

2023-24 Adopted Budget Funds Summary

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Adopted Budget 2023-24	Adopted Budget 2021-22						
RESOURCES														
Local Revenue	\$ 8,548,429	\$ 4,927,366	\$ 690,700	\$ -	\$ 323,425	\$ 180,000	\$ 14,669,920	\$ 13,979,554						
Intermediate Revenue	\$ -	\$ 1,736,269	\$ -	\$ -	\$ -	\$ -	\$ 1,736,269	\$ 1,453,455						
State Revenue	\$ 2,436,544	\$ 26,762,267	\$ -	\$ -	\$ -	\$ -	\$ 29,198,811	\$ 24,978,790						
Federal Revenue	\$ -	\$ 8,543,939	\$ -	\$ -	\$ -	\$ -	\$ 8,543,939	\$ 5,723,494						
Transfers In	\$ 366,000	\$ 16,938,000	\$ 625,260	\$ -	\$ -	\$ 183,145	\$ 18,112,405	\$ 16,964,860						
Other (Beginning Fund Bal)	\$ 2,257,580	\$ 4,911,911	\$ 122,481	\$ 73,145	\$ 100,000	\$ 1,284,936	\$ 8,750,053	\$ 9,385,431						
Total Revenue	\$13,608,553	\$63,819,752	\$1,438,441	\$ 73,145	\$ 423,425	\$1,648,081	\$81,011,396	\$72,485,584						
EXPENDITURES														
		FTE		FTE		FTE		FTE						
Instruction	\$ 901,937	9.8	\$ 19,318,827	152.5	\$ -	-	\$ -	-	\$ 20,220,764	162.4	\$ 19,856,857	150.2		
Support Services	\$ 10,264,478	73.4	\$ 12,697,903	85.7	\$ -	-	\$ 423,425	1.8	\$ 566,500	-	\$ 23,952,306	160.9	\$ 19,987,534	134.6
Enterprise and Community Services	\$ 108,942	0.5	\$ 3,877,996	31.3	\$ -	-	\$ -	-	\$ -	-	\$ 3,986,938	31.9	\$ 3,589,834	24.6
Facilities Acquisition & Construction	\$ -	-	\$ -	-	\$ 73,145	-	\$ -	-	\$ 364,145	-	\$ 437,289	-	\$ 591,000	-
Other Uses	\$ 1,333,196	-	\$ 27,250,751	-	\$ 1,219,671	-	\$ -	-	\$ -	-	\$ 29,803,618	-	\$ 25,636,086	-
Contingency	\$ 1,000,000	-	\$ 674,275	-	\$ -	-	\$ -	-	\$ 717,436	-	\$ 2,391,711	-	\$ 2,376,050	-
Ending Fund Balance	\$ -	-	\$ -	-	\$ 218,770	-	\$ -	-	\$ -	-	\$ 218,770	-	\$ 448,223	-
Total Expenditures	\$13,608,553	83.8	\$63,819,752	269.5	\$1,438,441	\$ 73,145	-	\$ 423,425	1.8	\$1,648,081	\$81,011,396	355.1	\$72,485,584	309.5

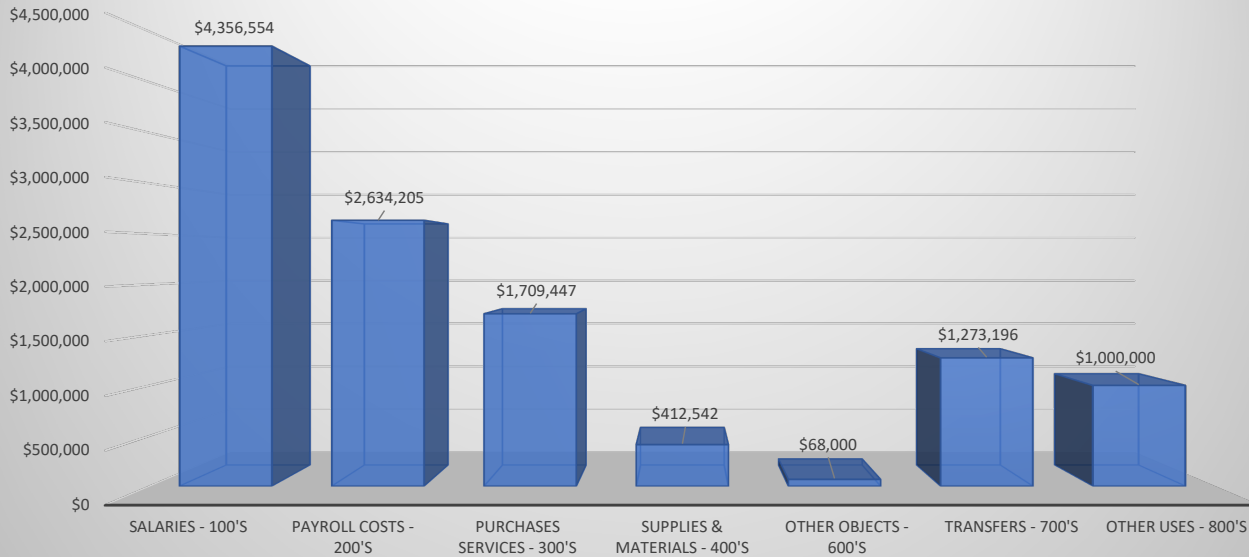
2023-2024 Adopted Budget All Funds



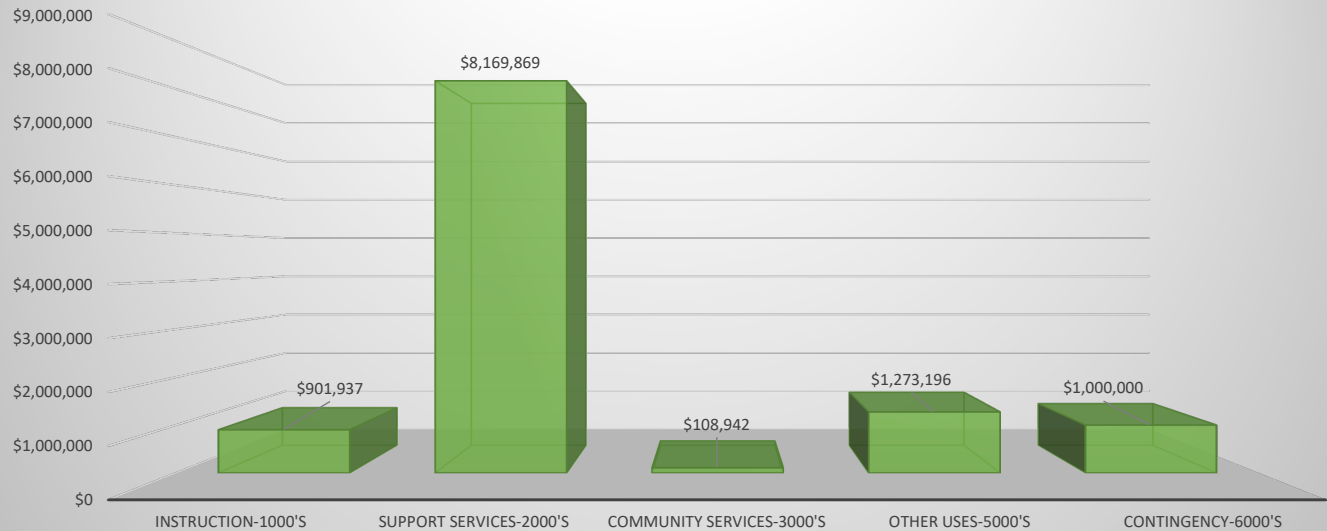
GENERAL FUND

FUND – 100

General Fund Expenditures by Object 2023-2024 Adopted Budget



General Fund Expenditures by Function 2023-2024 Adopted Budget



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 \$11,453,944 for 2023-24 represent a \$1,013,182 increase in funding due to increases in Local Revenue dollars and Fees from Grants.

For fiscal year 2023-24, 58% of the revenue to support this fund is generated from the counties through property taxes. An estimated 21% of the revenue generated is from the State School Fund. The 2023-24 estimate released on February 22, 2023 was used for this budget. This is based on the 2023-25 Oregon Department of Education Adopted Budget of \$9.9 B.

General Fund expenditures total \$11,453,944 for 2023-24. There is a projected increase in expenditures of \$1,013,182 for 2023-24.

General Fund	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 6,627,254	\$ 6,651,400	\$ 24,146
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ 2,113,508	\$ 2,436,544	\$ 323,036
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 100,000	\$ 366,000	\$ 266,000
Other (Beginning Fund Bal)	\$ 2,000,000	\$ 2,000,000	\$ -
Total Revenue	\$ 10,840,762	\$ 11,453,944	\$ 613,182
EXPENDITURES			
		FTE	FTE
Instruction	\$ 750,903	7.27	\$ 901,937 9.85
Support Services	\$ 7,766,149	53.42	\$ 8,169,869 56.16
Enterprise and Community Services	\$ 109,000		\$ 108,942 0.54
Facilities Acquisition & Construction	\$ -		\$ - -
Other Uses	\$ 1,214,710		\$ 58,486 -
Contingency	\$ 1,000,000		\$ - -
Ending Fund Balance	\$ -		\$ - -
Total Expenditures	\$ 10,840,762	60.68	\$ 11,453,944 66.55
			\$ 613,182 5.87

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

Resources Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 100	General Fund									
	1110 Taxes	5,045,061	5,058,638	5,110,400	0.00	5,065,400	0.00	5,065,400	5,065,400	0.00
	1500 Earnings-Investments	44,235	43,173	40,000	0.00	50,000	0.00	50,000	50,000	0.00
	1940 Svcs Oth Local Educa Agen	2,690	1,830	3,500	0.00	0	0.00	0	0	0.00
	1960 Recovery of Prior Years' Expenditures	8,334	21,257	10,000	0.00	10,000	0.00	10,000	10,000	0.00
	1980 Fees Charged To Grants	1,445,224	1,585,714	1,430,000	0.00	1,500,000	0.00	1,500,000	1,500,000	0.00
	1990 Miscellaneous	10,312	19,213	33,354	0.00	26,000	0.00	26,000	26,000	0.00
	1000 Revenue from Local Sources	6,555,856	6,729,825	6,627,254	0.00	6,651,400	0.00	6,651,400	6,651,400	0.00
	3101 SSF- Gen Support	1,830,609	1,632,659	2,103,108	0.00	2,436,544	0.00	2,436,544	2,436,544	0.00
	3199 Other Unrestricted Grants in aid	0	10,931	0	0.00	0	0.00	0	0	0.00
	3299 Restr Grants Other	0	10,400	10,400	0.00	0	0.00	0	0	0.00
	3000 Revenue from State Sources	1,830,609	1,653,990	2,113,508	0.00	2,436,544	0.00	2,436,544	2,436,544	0.00
	5200 Interfund Transfers	0	400,000	100,000	0.00	366,000	0.00	366,000	366,000	0.00
	5400 Resources Beg Fund Bal	1,390,077	2,243,278	2,000,000	0.00	2,000,000	0.00	2,000,000	2,000,000	0.00
	5000 Other Sources	1,390,077	2,643,278	2,100,000	0.00	2,366,000	0.00	2,366,000	2,366,000	0.00
Total Fund 100	General Fund	9,776,542	11,027,093	10,840,762	0.00	11,453,944	0.00	11,453,944	11,453,944	0.00

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

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund	100	General Fund									
<hr/>											
Function	1220	Restr Pgrms Stdnts Disabl									
100		Salaries	157,496	177,071	184,792	3.47	218,535	3.88	218,535	218,535	3.88
200		Salary Benefits	108,200	102,224	111,121	0.00	123,105	0.00	123,105	123,105	0.00
300		Purchase Services	4,449	8,293	9,079	0.00	9,490	0.00	9,490	9,490	0.00
400		Supplies	1,489	1,207	4,000	0.00	4,000	0.00	4,000	4,000	0.00
Total Function 1220 Restr Pgrms Stdnts Disabl			271,633	288,795	308,992	3.47	355,130	3.88	355,130	355,130	3.88
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Function	1260	Early Intervention									
100		Salaries	124,639	186,098	256,605	3.79	304,476	5.97	304,476	304,476	5.97
200		Salary Benefits	135,249	96,903	144,791	0.00	202,532	0.00	202,532	202,532	0.00
300		Purchase Services	4,779	5,195	30,515	0.00	27,800	0.00	27,800	27,800	0.00
400		Supplies	10,026	7,599	10,000	0.00	12,000	0.00	12,000	12,000	0.00
Total Function 1260 Early Intervention			274,693	295,797	441,911	3.79	546,807	5.97	546,807	546,807	5.97
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Function	2130	Health Services									
100		Salaries	95,488	161,238	319,427	4.25	331,953	4.25	331,953	331,953	4.25
200		Salary Benefits	96,845	57,978	136,937	0.00	190,346	0.00	190,346	190,346	0.00
300		Purchase Services	54,260	18,145	36,617	0.00	25,790	0.00	25,790	25,790	0.00
400		Supplies	4,035	2,470	5,000	0.00	3,000	0.00	3,000	3,000	0.00
600		Other Objects	0	419	500	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 2130 Health Services			250,628	240,250	498,481	4.25	552,088	4.25	552,088	552,088	4.25
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Function	2140	Psychological Services									
100		Salaries	50,754	30,516	94,069	1.15	93,493	2.60	93,493	93,493	2.60
200		Salary Benefits	23,237	18,890	53,345	0.00	61,470	0.00	61,470	61,470	0.00
300		Purchase Services	162	203	23 1,280	0.00	1,310	0.00	1,310	1,310	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 100	General Fund										
Total Function	2140	Psychological Services	74,153	49,609	148,694	1.15	156,273	2.60	156,273	156,273	2.60
Function	2150	Speech Pathology & Audiology Services									
100		Salaries	1,215,598	1,399,863	1,563,210	27.04	1,473,021	25.01	1,473,021	1,473,021	25.01
200		Salary Benefits	716,110	758,341	954,295	0.00	942,326	0.00	942,326	942,326	0.00
300		Purchase Services	600,461	480,193	634,453	0.00	917,220	0.00	917,220	917,220	0.00
400		Supplies	43,671	99,507	24,000	0.00	34,000	0.00	34,000	34,000	0.00
500		Equipment	648	0	0	0.00	0	0.00	0	0	0.00
600		Other Objects	3,445	4,081	4,000	0.00	500	0.00	500	500	0.00
Total Function	2150	Speech Pathology & Audiology Services	2,579,933	2,741,984	3,179,958	27.04	3,367,068	25.01	3,367,068	3,367,068	25.01
Function	2160	Oth Student Treatment Svc									
100		Salaries	288,536	301,831	298,941	4.22	365,888	4.93	365,888	365,888	4.93
200		Salary Benefits	134,983	72,900	162,036	0.00	189,915	0.00	189,915	189,915	0.00
300		Purchase Services	7,842	114,053	145,771	0.00	158,599	0.00	158,599	158,599	0.00
400		Supplies	467	518	1,000	0.00	850	0.00	850	850	0.00
Total Function	2160	Oth Student Treatment Svc	431,828	489,302	607,748	4.22	715,251	4.93	715,251	715,251	4.93
Function	2190	Svc Direct/Studnt Supp Sv									
100		Salaries	106,684	149,960	52,099	0.70	89,426	2.40	89,426	89,426	2.40
200		Salary Benefits	43,219	94,366	49,308	0.00	63,702	0.00	63,702	63,702	0.00
300		Purchase Services	12,545	19,256	92,779	0.00	111,215	0.00	111,215	111,215	0.00
400		Supplies	2,533	6,510	3,500	0.00	3,300	0.00	3,300	3,300	0.00
600		Other Objects	805	75	500	0.00	500	0.00	500	500	0.00
Total Function	2190	Svc Direct/Studnt Supp Sv	165,784	270,167	198,186	0.70	268,143	2.40	268,143	268,143	2.40
Function	2210	Improvment Instruc Svcs									
100		Salaries	29,758	212,325	205,468	2.90	227,592	2.91	227,592	227,592	2.91

Requirements Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 100	General Fund									
200	Salary Benefits	68,847	115,860	116,395	0.00	138,441	0.00	138,441	138,441	0.00
300	Purchase Services	22,392	73,295	88,128	0.00	82,990	0.00	82,990	82,990	0.00
400	Supplies	22,887	32,700	15,500	0.00	20,500	0.00	20,500	20,500	0.00
600	Other Objects	225	25	5,600	0.00	6,000	0.00	6,000	6,000	0.00
Total Function 2210	Improvment Instruc Svcs	144,109	434,204	431,091	2.90	475,523	2.91	475,523	475,523	2.91
Function 2220	Educational Media Services									
300	Purchase Services	20,002	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
Total Function 2220	Educational Media Services	20,002	0	20,000	0.00	20,000	0.00	20,000	20,000	0.00
Function 2240	Instructional Staff Dev									
300	Purchase Services	0	0	47,000	0.00	47,000	0.00	47,000	47,000	0.00
400	Supplies	4,668	0	3,000	0.00	3,000	0.00	3,000	3,000	0.00
Total Function 2240	Instructional Staff Dev	4,668	0	50,000	0.00	50,000	0.00	50,000	50,000	0.00
Function 2310	Board Of Education Svcs									
300	Purchase Services	27,723	22,738	39,050	0.00	34,550	0.00	34,550	34,550	0.00
400	Supplies	5,908	10,039	11,000	0.00	12,500	0.00	12,500	12,500	0.00
600	Other Objects	11,116	16,157	19,500	0.00	17,500	0.00	17,500	17,500	0.00
Total Function 2310	Board Of Education Svcs	44,747	48,933	69,550	0.00	64,550	0.00	64,550	64,550	0.00
Function 2320										
100	Salaries	160,536	180,560	192,640	1.50	212,003	1.60	212,003	212,003	1.60
200	Salary Benefits	148,154	144,513	145,506	0.00	123,427	0.00	123,427	123,427	0.00
300	Purchase Services	14,639	31,935	30,520	0.00	40,520	0.00	40,520	40,520	0.00
400	Supplies	6,364	11,328	6,500	0.00	11,000	0.00	11,000	11,000	0.00
600	Other Objects	23,472	23,126	25,000	0.00	27,000	0.00	27,000	27,000	0.00
Total Function 2320		353,165	391,462	400,166	1.50	413,951	1.60	413,951	413,951	1.60

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund	100	General Fund									
Function	2520	Fiscal Services									
100		Salaries	199,388	198,971	325,188	3.05	299,972	3.55	299,972	299,972	3.55
200		Salary Benefits	84,103	76,296	112,029	0.00	174,420	0.00	174,420	174,420	0.00
300		Purchase Services	22,512	26,767	37,570	0.00	38,596	0.00	38,596	38,596	0.00
400		Supplies	4,632	4,483	8,500	0.00	8,500	0.00	8,500	8,500	0.00
500		Equipment	479	0	0	0.00	0	0.00	0	0	0.00
600		Other Objects	5,435	(3,554)	15,000	0.00	15,000	0.00	15,000	15,000	0.00
Total Function	2520	Fiscal Services	316,549	302,962	498,287	3.05	536,489	3.55	536,489	536,489	3.55
Function	2570	Internal Services									
100		Salaries	15,791	13,649	14,990	0.32	14,823	0.32	14,823	14,823	0.32
200		Salary Benefits	5,878	5,798	6,061	0.00	6,501	0.00	6,501	6,501	0.00
300		Purchase Services	4,253	7,234	8,662	0.00	9,170	0.00	9,170	9,170	0.00
400		Supplies	0	714	1,500	0.00	1,500	0.00	1,500	1,500	0.00
Total Function	2570	Internal Services	25,923	27,394	31,213	0.32	31,994	0.32	31,994	31,994	0.32
Function	2630	Information Services									
100		Salaries	128,936	123,629	211,265	3.28	153,734	2.48	153,734	153,734	2.48
200		Salary Benefits	62,274	42,541	102,480	0.00	62,115	0.00	62,115	62,115	0.00
300		Purchase Services	4,922	23,129	29,151	0.00	24,651	0.00	24,651	24,651	0.00
400		Supplies	0	228	1,500	0.00	2,600	0.00	2,600	2,600	0.00
600		Other Objects	180	180	500	0.00	500	0.00	500	500	0.00
Total Function	2630	Information Services	196,311	189,706	344,896	3.28	243,600	2.48	243,600	243,600	2.48
Function	2640	Staff Services									
100		Salaries	305,669	343,473	355,600	5.00	396,632	5.00	396,632	396,632	5.00
200		Salary Benefits	194,790	207,202	218,739	0.00	248,823	0.00	248,823	248,823	0.00
300		Purchase Services	88,320	54,951	2663,265	0.00	37,900	0.00	37,900	37,900	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 100	General Fund										
400	Supplies		36,487	59,917	11,000	0.00	5,200	0.00	5,200	5,200	0.00
600	Other Objects		478	665	1,000	0.00	0	0.00	0	0	0.00
Total Function 2640	Staff Services		625,743	666,208	649,604	5.00	688,555	5.00	688,555	688,555	5.00
Function 2660	Technology Services										
100	Salaries		117,105	118,876	169,615	2.00	133,581	1.10	133,581	133,581	1.10
200	Salary Benefits		66,591	60,670	97,797	0.00	80,348	0.00	80,348	80,348	0.00
300	Purchase Services		112,789	112,783	95,863	0.00	104,863	0.00	104,863	104,863	0.00
400	Supplies		234,724	207,381	275,000	0.00	267,592	0.00	267,592	267,592	0.00
600	Other Objects		7,477	0	0	0.00	0	0.00	0	0	0.00
Total Function 2660	Technology Services		538,686	499,710	638,275	2.00	586,384	1.10	586,384	586,384	1.10
Function 3300	Community Services										
100	Salaries		0	0	24,309	0.20	41,425	0.54	41,425	41,425	0.54
200	Salary Benefits		0	0	12,373	0.00	26,735	0.00	26,735	26,735	0.00
300	Purchase Services		0	674	37,318	0.00	17,783	0.00	17,783	17,783	0.00
400	Supplies		0	0	35,000	0.00	23,000	0.00	23,000	23,000	0.00
Total Function 3300	Community Services		0	674	109,000	0.20	108,942	0.54	108,942	108,942	0.54
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
Function 5300	Apportionment Funds ESD										
700	Transfers		1,169,710	1,169,711	1,169,710	0.00	1,228,196	0.00	1,228,196	1,228,196	0.00
Total Function 5300	Apportionment Funds ESD		1,169,710	1,169,711	1,169,710	0.00	1,228,196	0.00	1,228,196	1,228,196	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	1,000,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00
Total Function 6000	Contingencies		0	0	1,000,000	0.00	1,000,000	0.00	1,000,000	1,000,000	0.00

Requirements Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
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Fund 100	General Fund									
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Total Fund 100	General Fund	7,533,264	8,151,869	10,840,762	62.88	11,453,944	66.55	11,453,944	11,453,944	66.55

**GENERAL FUND
OTHER
FUND – 101**

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GENERAL FUND-OTHER (101)

Administrative service contracts with Districts make up the General Fund-Other 101 fund. 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	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 1,916,698	\$ 1,897,029	\$ (19,669)
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ -	\$ 257,580	\$ 257,580
Total Revenue	\$ 1,916,698	\$ 2,154,609	\$ 237,911
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	-	-
Support Services	\$ 1,916,698	16.32	17.28
Enterprise and Community Services	\$ -	-	-
Facilities Acquisition & Construction	\$ -	-	-
Other Uses	\$ -	-	-
Contingency	\$ -	-	-
Ending Fund Balance	\$ -	-	-
Total Expenditures	\$ 1,916,698	16.32	17.28

Resources Report

Fund		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 101	General Fund-Other									
	1940 Svcs Oth Local Educa Agen	1,382,206	1,474,084	1,623,815	0.00	1,607,277	0.00	1,607,277	1,607,277	0.00
	1970 Svcs Other Funds	205,565	243,868	267,883	0.00	289,752	0.00	289,752	289,752	0.00
	1990 Miscellaneous	0	0	25,000	0.00	0	0.00	0	0	0.00
	1000 Revenue from Local Sources	1,587,771	1,717,952	1,916,698	0.00	1,897,029	0.00	1,897,029	1,897,029	0.00
	2199 Other Intermed Srcs	0	126,878	0	0.00	0	0.00	0	0	0.00
	2000 Revenue from Intermediate Sources	0	126,878	0	0.00	0	0.00	0	0	0.00
	5400 Resources Beg Fund Bal	477	0	0	0.00	257,580	0.00	257,580	257,580	0.00
	5000 Other Sources	477	0	0	0.00	257,580	0.00	257,580	257,580	0.00
Total Fund 101	General Fund-Other	1,588,248	1,844,829	1,916,698	0.00	2,154,609	0.00	2,154,609	2,154,609	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 101	General Fund-Other										
Function 2520	Fiscal Services										
100	Salaries		311,744	324,149	349,559	5.00	312,891	4.50	312,891	312,891	4.50
200	Salary Benefits		158,999	162,530	185,401	0.00	194,233	0.00	194,233	194,233	0.00
300	Purchase Services		23,892	26,421	84,661	0.00	15,173	0.00	15,173	15,173	0.00
400	Supplies		337	739	24,554	0.00	1,305	0.00	1,305	1,305	0.00
Total Function 2520	Fiscal Services		494,971	513,839	644,175	5.00	523,602	4.50	523,602	523,602	4.50
Function 2630	Information Services										
100	Salaries		8,955	12,621	14,452	0.22	56,518	0.78	56,518	56,518	0.78
200	Salary Benefits		8,732	2,416	4,969	0.00	22,510	0.00	22,510	22,510	0.00
300	Purchase Services		236	1,142	2,579	0.00	1,879	0.00	1,879	1,879	0.00
400	Supplies		524	155	1,500	0.00	1,500	0.00	1,500	1,500	0.00
600	Other Objects		170	0	1,500	0.00	1,000	0.00	1,000	1,000	0.00
Total Function 2630	Information Services		18,617	16,335	25,000	0.22	83,407	0.78	83,407	83,407	0.78
Function 2640	Staff Services										
100	Salaries		89,429	90,000	116,006	2.00	152,316	2.00	152,316	152,316	2.00
200	Salary Benefits		44,725	43,352	62,531	0.00	107,703	0.00	107,703	107,703	0.00
300	Purchase Services		1,346	4,088	18,463	0.00	2,831	0.00	2,831	2,831	0.00
Total Function 2640	Staff Services		135,500	137,440	197,000	2.00	262,850	2.00	262,850	262,850	2.00
Function 2660	Technology Services										
100	Salaries		427,680	428,505	457,406	9.10	532,887	10.00	532,887	532,887	10.00
200	Salary Benefits		305,468	299,149	325,905	0.00	400,207	0.00	400,207	400,207	0.00
300	Purchase Services		130,911	91,286	82,059	0.00	53,689	0.00	53,689	53,689	0.00
400	Supplies		75,101	157,048	185,153	0.00	217,967	0.00	217,967	217,967	0.00
Total Function 2660	Technology Services		939,160	975,987	1,050,523	9.10	1,204,750	10.00	1,204,750	1,204,750	10.00
Function 5200	Transfers Of Funds										

Requirements Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 101	General Fund-Other									
700	Transfers	0	0	0	0.00	80,000	0.00	80,000	80,000	0.00
Total Function 5200	Transfers Of Funds	0	0	0	0.00	80,000	0.00	80,000	80,000	0.00
Total Fund 101	General Fund-Other	1,588,248	1,643,601	1,916,698	16.32	2,154,609	17.28	2,154,609	2,154,609	17.28

**SPECIAL REVENUE FUND
FEDERAL SOURCED FUNDS
FUND – 201**

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SPECIAL REVENUE-FEDERAL SOURCED FUNDS (201)

This fund was established to record new federal grants received. This fund will record revenue and expenditures for the new school based mental health grant that was awarded this spring.

Federal Sourced Funds	2022-23 Adopted Budget		2023-24 Adopted Budget		Increase/ (Decrease)	
REVENUE						
Local Revenue	\$	-	\$	-	\$	-
Intermediate Revenue	\$	-	\$	-	\$	-
State Revenue	\$	-	\$	-	\$	-
Federal Revenue	\$	-	\$	2,649,980	\$	2,649,980
Transfers In	\$	-	\$	-	\$	-
Other (Beginning Fund Bal)	\$	-	\$	-	\$	-
Total Revenue	\$	-	\$	2,649,980	\$	2,649,980
EXPENDITURES						
			FTE		FTE	FTE
Instruction	\$	-	-	\$	-	-
Support Services	\$	-	-	\$	2,649,980	17.26
Enterprise and Community Services	\$	-	-	\$	-	-
Facilities Acquisition & Construction	\$	-	-	\$	-	-
Other Uses	\$	-	-	\$	-	-
Contingency	\$	-	-	\$	-	-
Ending Fund Balance	\$	-	-	\$	-	-
Total Expenditures	\$	-	-	\$	2,649,980	17.3

Resources Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 201	Federal Sourced Funds									
	4500 Restr Rev Fed Gov To Stat	0	0	0	0.00	2,649,980	0.00	2,649,980	2,649,980	0.00
	4000 Revenue from Federal Sources	0	0	0	0.00	2,649,980	0.00	2,649,980	2,649,980	0.00
Total Fund 201	Federal Sourced Funds	0	0	0	0.00	2,649,980	0.00	2,649,980	2,649,980	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 201	Federal Sourced Funds										
Function 2160	Oth Student Treatment Svc										
100	Salaries		0	0	0	0.00	742,156	15.26	742,156	742,156	15.26
200	Salary Benefits		0	0	0	0.00	567,150	0.00	567,150	567,150	0.00
300	Purchase Services		0	0	0	0.00	373,000	0.00	373,000	373,000	0.00
400	Supplies		0	0	0	0.00	44,000	0.00	44,000	44,000	0.00
Total Function 2160	Oth Student Treatment Svc		0	0	0	0.00	1,726,306	15.26	1,726,306	1,726,306	15.26
Function 2210	Improvment Instruc Svcs										
300	Purchase Services		0	0	0	0.00	70,000	0.00	70,000	70,000	0.00
400	Supplies		0	0	0	0.00	5,000	0.00	5,000	5,000	0.00
600	Other Objects		0	0	0	0.00	4,086	0.00	4,086	4,086	0.00
Total Function 2210	Improvment Instruc Svcs		0	0	0	0.00	79,086	0.00	79,086	79,086	0.00
Function 2240	Instructional Staff Dev										
300	Purchase Services		0	0	0	0.00	207,920	0.00	207,920	207,920	0.00
400	Supplies		0	0	0	0.00	40,219	0.00	40,219	40,219	0.00
600	Other Objects		0	0	0	0.00	24,580	0.00	24,580	24,580	0.00
Total Function 2240	Instructional Staff Dev		0	0	0	0.00	272,719	0.00	272,719	272,719	0.00
Function 2620	Grant Manager										
100	Salaries		0	0	0	0.00	114,007	2.00	114,007	114,007	2.00
200	Salary Benefits		0	0	0	0.00	82,362	0.00	82,362	82,362	0.00
300	Purchase Services		0	0	0	0.00	40,000	0.00	40,000	40,000	0.00
400	Supplies		0	0	0	0.00	6,000	0.00	6,000	6,000	0.00
600	Other Objects		0	0	0	0.00	180,000	0.00	180,000	180,000	0.00
Total Function 2620	Grant Manager		0	0	0	0.00	422,369	2.00	422,369	422,369	2.00
Function 5300	Apportionment Funds ESD										
700	Transfers		0	0	39	0.00	149,500	0.00	149,500	149,500	0.00

Requirements Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
<hr/>										
Fund 201	Federal Sourced Funds									
<hr/>										
Total Function 5300	Apportionment Funds ESD	0	0	0	0.00	149,500	0.00	149,500	149,500	0.00
<hr/>										
Total Fund 201	Federal Sourced Funds	0	0	0	0.00	2,649,980	17.26	2,649,980	2,649,980	17.26

**SPECIAL REVENUE FUND
GRANTS & PROJECTS
FUND – 205**

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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.
- Student Success Act
- Elementary and Secondary Schools Emergency Relief Fund

Grants & Projects Fund	2022-23 Adopted Budget		2023-24 Adopted Budget		Increase/ (Decrease)		
REVENUE							
Local Revenue	\$	1,696,433	\$	1,764,111	\$	67,678	
Intermediate Revenue	\$	1,453,455	\$	1,736,269	\$	282,814	
State Revenue	\$	2,907,000	\$	2,705,215	\$	(201,785)	
Federal Revenue	\$	2,520,408	\$	3,106,284	\$	585,876	
Transfers In	\$	16,154,798	\$	16,923,000	\$	768,202	
Other (Beginning Fund Bal)	\$	3,122,000	\$	3,142,563	\$	20,563	
Total Revenue	\$	27,854,094	\$	29,377,442	\$	1,523,348	
EXPENDITURES							
			FTE		FTE		
Instruction	\$	19,105,954	142.98	\$	19,068,227	151.55	\$ (37,727) 8.57
Support Services	\$	5,981,798	34.23	\$	6,826,129	39.44	\$ 844,331 5.21
Enterprise and Community Services	\$	1,090,616	6.98	\$	1,343,052	10.95	\$ 252,436 3.97
Facilities Acquisition & Construction	\$	-	-	\$	-	-	\$ - -
Other Uses	\$	1,200,000	-	\$	1,911,491	-	\$ 711,491 -
Contingency	\$	475,726	-	\$	228,543	-	\$ (247,183) -
Ending Fund Balance	\$	-	-	\$	-	-	\$ - -
Total Expenditures	\$	27,854,094	184.19	\$	29,377,442	201.94	\$ 1,523,348 17.75

Resources Report

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 205 Grants & Projects Fund									
1320	31,971	45,981	65,000	0.00	65,000	0.00	65,000	65,000	0.00
1800 Community Svcs Activities	0	0	35,000	0.00	41,173	0.00	41,173	41,173	0.00
1920 Contr/Don Private Sources	445,111	799,586	665,250	0.00	741,626	0.00	741,626	741,626	0.00
1940 Svcs Oth Local Educa Agen	586,913	683,442	794,666	0.00	748,737	0.00	748,737	748,737	0.00
1970 Svcs Other Funds	87,670	26,500	39,750	0.00	52,000	0.00	52,000	52,000	0.00
1990 Miscellaneous	191,357	171,632	96,767	0.00	115,575	0.00	115,575	115,575	0.00
1000 Revenue from Local Sources	1,343,022	1,727,141	1,696,433	0.00	1,764,111	0.00	1,764,111	1,764,111	0.00
2199 Other Intermed Srcs	308,350	253,455	253,455	0.00	359,269	0.00	359,269	359,269	0.00
2200 Restricted Revenue	1,609	0	0	0.00	0	0.00	0	0	0.00
2900 Revenue-Intermediate Government	936,883	857,098	1,200,000	0.00	1,377,000	0.00	1,377,000	1,377,000	0.00
2000 Revenue from Intermediate Sources	1,246,841	1,110,553	1,453,455	0.00	1,736,269	0.00	1,736,269	1,736,269	0.00
3199 Other Unrestricted Grants in aid	0	0	20,750	0.00	50,000	0.00	50,000	50,000	0.00
3299 Restr Grants Other	2,910,576	3,864,219	2,886,250	0.00	2,655,215	0.00	2,655,215	2,655,215	0.00
3000 Revenue from State Sources	2,910,576	3,864,219	2,907,000	0.00	2,705,215	0.00	2,705,215	2,705,215	0.00
4500 Restr Rev Fed Gov To Stat	1,220,737	1,511,396	2,518,408	0.00	3,106,284	0.00	3,106,284	3,106,284	0.00
4700 Grants in Aid from Fed through Intermec	189,616	0	2,000	0.00	0	0.00	0	0	0.00
4000 Revenue from Federal Sources	1,410,353	1,511,396	2,520,408	0.00	3,106,284	0.00	3,106,284	3,106,284	0.00
5200 Interfund Transfers	12,727,957	13,584,425	16,154,798	0.00	16,923,000	0.00	16,923,000	16,923,000	0.00
5400 Resources Beg Fund Bal	3,217,816	3,748,675	3,122,000	0.00	3,142,563	0.00	3,142,563	3,142,563	0.00
5000 Other Sources	15,945,773	17,333,100	19,276,798	0.00	20,065,563	0.00	20,065,563	20,065,563	0.00
Total Fund 205 Grants & Projects Fund	22,856,565	25,546,408	27,854,094	0.00	29,377,442	0.00	29,377,442	29,377,442	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 205	Grants & Projects Fund										
Function 1260	Early Intervention										
100	Salaries		5,331,390	6,254,554	7,834,773	129.98	7,750,981	136.52	7,750,981	7,750,981	136.52
200	Salary Benefits		3,122,170	3,554,789	4,709,989	0.00	5,054,099	0.00	5,054,099	5,054,099	0.00
300	Purchase Services		1,769,366	2,071,016	3,034,937	0.00	2,898,579	0.00	2,898,579	2,898,579	0.00
400	Supplies		712,947	157,867	237,128	0.00	121,733	0.00	121,733	121,733	0.00
500	Equipment		454,283	258,010	52,895	0.00	37,000	0.00	37,000	37,000	0.00
600	Other Objects		1,055,900	1,216,903	1,723,641	0.00	1,541,335	0.00	1,541,335	1,541,335	0.00
Total Function 1260	Early Intervention		12,446,056	13,513,140	17,593,363	129.98	17,403,727	136.52	17,403,727	17,403,727	136.52
Function 1280	Alternative Education										
100	Salaries		738,120	459,093	573,036	11.65	671,789	11.43	671,789	671,789	11.43
200	Salary Benefits		483,359	269,007	375,972	0.00	429,275	0.00	429,275	429,275	0.00
300	Purchase Services		40,407	30,256	104,967	0.00	107,000	0.00	107,000	107,000	0.00
400	Supplies		38,120	32,662	62,943	0.00	67,686	0.00	67,686	67,686	0.00
500	Equipment		2,422	0	2,000	0.00	1,000	0.00	1,000	1,000	0.00
600	Other Objects		82,052	71,130	99,082	0.00	100,250	0.00	100,250	100,250	0.00
Total Function 1280	Alternative Education		1,384,481	862,147	1,218,000	11.65	1,377,000	11.43	1,377,000	1,377,000	11.43
Function 1294	Youth Corrections Education										
100	Salaries		98,003	82,595	116,911	1.35	139,448	3.60	139,448	139,448	3.60
200	Salary Benefits		56,788	50,426	67,692	0.00	97,069	0.00	97,069	97,069	0.00
300	Purchase Services		1,061	1,184	30,612	0.00	6,900	0.00	6,900	6,900	0.00
400	Supplies		10,315	9,800	58,230	0.00	24,487	0.00	24,487	24,487	0.00
600	Other Objects		14,024	12,957	21,146	0.00	19,596	0.00	19,596	19,596	0.00
Total Function 1294	Youth Corrections Education		180,190	156,962	294,591	1.35	287,500	3.60	287,500	287,500	3.60
Function 2110	Attendance & Social Work										
100	Salaries		86,844	190,209	4599,984	2.00	130,467	3.00	130,467	130,467	3.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 205	Grants & Projects Fund										
200	Salary Benefits		44,397	75,672	61,669	0.00	91,423	0.00	91,423	91,423	0.00
300	Purchase Services		48,130	13,237	29,480	0.00	24,300	0.00	24,300	24,300	0.00
400	Supplies		1,853	13,064	33,800	0.00	6,191	0.00	6,191	6,191	0.00
600	Other Objects		11,550	21,624	20,109	0.00	7,330	0.00	7,330	7,330	0.00
Total Function 2110	Attendance & Social Work		192,774	313,805	245,042	2.00	259,711	3.00	259,711	259,711	3.00
Function 2120	Guidance Services										
100	Salaries		208,644	252,460	243,531	4.55	228,095	4.73	228,095	228,095	4.73
200	Salary Benefits		137,002	148,332	144,344	0.00	157,321	0.00	157,321	157,321	0.00
300	Purchase Services		93,462	16,641	143,231	0.00	152,429	0.00	152,429	152,429	0.00
400	Supplies		10,097	4,508	24,717	0.00	21,187	0.00	21,187	21,187	0.00
600	Other Objects		115,031	113,549	119,531	0.00	77,082	0.00	77,082	77,082	0.00
Total Function 2120	Guidance Services		564,236	535,489	675,354	4.55	636,114	4.73	636,114	636,114	4.73
Function 2130	Health Services										
100	Salaries		197,486	174,695	130,319	1.60	31,795	0.32	31,795	31,795	0.32
200	Salary Benefits		65,844	97,789	73,832	0.00	18,348	0.00	18,348	18,348	0.00
300	Purchase Services		7,214	2,781	93,612	0.00	41,857	0.00	41,857	41,857	0.00
400	Supplies		0	24,085	0	0.00	0	0.00	0	0	0.00
600	Other Objects		3,673	22,394	0	0.00	0	0.00	0	0	0.00
Total Function 2130	Health Services		274,217	321,743	297,763	1.60	92,000	0.32	92,000	92,000	0.32
Function 2160	Oth Student Treatment Svc										
100	Salaries		433,966	373,149	421,867	7.91	510,527	9.96	510,527	510,527	9.96
200	Salary Benefits		270,931	277,217	241,465	0.00	322,285	0.00	322,285	322,285	0.00
300	Purchase Services		9,521	11,289	15,303	0.00	9,090	0.00	9,090	9,090	0.00
400	Supplies		14,352	0	8,970	0.00	0	0.00	0	0	0.00
600	Other Objects		0	0	4610,160	0.00	10,000	0.00	10,000	10,000	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 205	Grants & Projects Fund										
Total Function	2160	Oth Student Treatment Svc	728,770	661,655	697,765	7.91	851,902	9.96	851,902	851,902	9.96
Function	2190	Svc Direct/Studnt Supp Sv									
100		Salaries	84,565	87,620	91,534	1.00	98,051	1.00	98,051	98,051	1.00
200		Salary Benefits	50,446	50,207	51,925	0.00	60,816	0.00	60,816	60,816	0.00
300		Purchase Services	1,346	1,358	1,413	0.00	1,450	0.00	1,450	1,450	0.00
400		Supplies	0	0	60,000	0.00	65,510	0.00	65,510	65,510	0.00
Total Function	2190	Svc Direct/Studnt Supp Sv	136,357	139,185	204,872	1.00	225,827	1.00	225,827	225,827	1.00
Function	2210	Improvment Instruc Svcs									
100		Salaries	314,000	232,739	385,201	5.04	457,635	6.17	457,635	457,635	6.17
200		Salary Benefits	146,165	114,307	196,746	0.00	269,659	0.00	269,659	269,659	0.00
300		Purchase Services	539,683	453,551	398,996	0.00	594,000	0.00	594,000	594,000	0.00
400		Supplies	164,606	127,048	173,223	0.00	157,897	0.00	157,897	157,897	0.00
600		Other Objects	77,220	61,567	86,955	0.00	44,796	0.00	44,796	44,796	0.00
Total Function	2210	Improvment Instruc Svcs	1,241,675	989,210	1,241,121	5.04	1,523,987	6.17	1,523,987	1,523,987	6.17
Function	2230	Assessment And Testing									
300		Purchase Services	1,254	36	0	0.00	13,663	0.00	13,663	13,663	0.00
400		Supplies	0	0	13,699	0.00	0	0.00	0	0	0.00
Total Function	2230	Assessment And Testing	1,254	36	13,699	0.00	13,663	0.00	13,663	13,663	0.00
Function	2240	Instructional Staff Dev									
100		Salaries	420,331	341,560	559,100	8.08	751,642	10.68	751,642	751,642	10.68
200		Salary Benefits	157,896	179,379	324,728	0.00	431,208	0.00	431,208	431,208	0.00
300		Purchase Services	262,005	165,220	652,115	0.00	1,129,147	0.00	1,129,147	1,129,147	0.00
400		Supplies	30,495	9,152	105,747	0.00	273,291	0.00	273,291	273,291	0.00
600		Other Objects	57,613	42,889	86,028	0.00	43,387	0.00	43,387	43,387	0.00
Total Function	2240	Instructional Staff Dev	928,340	738,200	1,727,719	8.08	2,628,675	10.68	2,628,675	2,628,675	10.68

Requirements Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 205	Grants & Projects Fund									
Function 2320										
400	Supplies	0	1,935	0	0.00	0	0.00	0	0	0.00
Total Function 2320		0	1,935	0	0.00	0	0.00	0	0	0.00
Function 2540	Opertion/Maint Of Plant									
100	Salaries	44,382	46,209	47,141	1.00	49,023	1.00	49,023	49,023	1.00
200	Salary Benefits	34,914	34,857	34,399	0.00	39,895	0.00	39,895	39,895	0.00
300	Purchase Services	1,071	1,071	1,113	0.00	1,135	0.00	1,135	1,135	0.00
Total Function 2540	Opertion/Maint Of Plant	80,367	82,137	82,653	1.00	90,054	1.00	90,054	90,054	1.00
Function 2610	Direction of Central Support Activities									
600	Other Objects	5,223	7,448	11,596	0.00	11,596	0.00	11,596	11,596	0.00
Total Function 2610	Direction of Central Support Activities	5,223	7,448	11,596	0.00	11,596	0.00	11,596	11,596	0.00
Function 2620	Grant Manager									
100	Salaries	74,389	0	0	0.00	0	0.00	0	0	0.00
200	Salary Benefits	42,549	0	0	0.00	0	0.00	0	0	0.00
300	Purchase Services	6,348	0	0	0.00	0	0.00	0	0	0.00
400	Supplies	173	0	0	0.00	0	0.00	0	0	0.00
600	Other Objects	10,852	0	0	0.00	0	0.00	0	0	0.00
Total Function 2620	Grant Manager	134,312	0	0	0.00	0	0.00	0	0	0.00
Function 2640	Staff Services									
100	Salaries	96,526	104,670	108,035	2.50	45,450	1.00	45,450	45,450	1.00
200	Salary Benefits	54,318	54,417	75,569	0.00	37,106	0.00	37,106	37,106	0.00
300	Purchase Services	2,494	3,365	7,783	0.00	4,650	0.00	4,650	4,650	0.00
400	Supplies	15,000	25,171	35,578	0.00	79,395	0.00	79,395	79,395	0.00
Total Function 2640	Staff Services	168,338	187,623	226,965	2.50	166,601	1.00	166,601	166,601	1.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 205	Grants & Projects Fund										
Function 2660	Technology Services										
100	Salaries		71,560	83,877	98,505	1.55	103,786	1.58	103,786	103,786	1.58
200	Salary Benefits		32,746	31,558	40,037	0.00	47,943	0.00	47,943	47,943	0.00
300	Purchase Services		1,959	2,467	16,845	0.00	11,920	0.00	11,920	11,920	0.00
400	Supplies		33,640	507,532	52,000	0.00	24,750	0.00	24,750	24,750	0.00
500	Equipment		134,729	1,317,217	204,000	0.00	125,000	0.00	125,000	125,000	0.00
600	Other Objects		0	2,576	145,862	0.00	12,601	0.00	12,601	12,601	0.00
Total Function 2660	Technology Services		274,635	1,945,227	557,249	1.55	326,000	1.58	326,000	326,000	1.58
Function 3300	Community Services										
100	Salaries		154,711	332,388	480,287	6.98	610,424	10.95	610,424	610,424	10.95
200	Salary Benefits		93,031	146,361	292,332	0.00	332,086	0.00	332,086	332,086	0.00
300	Purchase Services		43,829	41,985	207,619	0.00	245,012	0.00	245,012	245,012	0.00
400	Supplies		36,450	57,694	93,864	0.00	112,116	0.00	112,116	112,116	0.00
600	Other Objects		7,953	33,269	16,514	0.00	43,415	0.00	43,415	43,415	0.00
700	Transfers		27,435	0	0	0.00	0	0.00	0	0	0.00
Total Function 3300	Community Services		363,410	611,696	1,090,616	6.98	1,343,052	10.95	1,343,052	1,343,052	10.95
Function 5200	Transfers Of Funds										
700	Transfers		0	400,000	1,200,000	0.00	1,645,000	0.00	1,645,000	1,645,000	0.00
Total Function 5200	Transfers Of Funds		0	400,000	1,200,000	0.00	1,645,000	0.00	1,645,000	1,645,000	0.00
Function 5300	Apportionment Funds ESD										
700	Transfers		0	0	0	0.00	266,491	0.00	266,491	266,491	0.00
Total Function 5300	Apportionment Funds ESD		0	0	0	0.00	266,491	0.00	266,491	266,491	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	475,726	0.00	228,543	0.00	228,543	228,543	0.00
Total Function 6000	Contingencies		0	0	475,726	0.00	228,543	0.00	228,543	228,543	0.00

Requirements Report

Fund	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
<hr/>									
Fund 205	Grants & Projects Fund								
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Total Fund 205	19,104,634	21,467,639	27,854,094	185.19	29,377,442	201.94	29,377,442	29,377,442	201.94

**SPECIAL REVENUE FUND
REGIONAL EI-ECSE
FUND – 207**

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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 through state contracts with ODE.

Regional EI/ECSE Contract	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ 18,186,898	\$ 21,790,958	\$ 3,604,060
Federal Revenue	\$ 2,962,007	\$ 2,750,000	\$ (212,007)
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 570,000	\$ 500,000	\$ (70,000)
Total Revenue	\$ 21,718,905	\$ 25,040,958	\$ 3,322,053
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	-	\$ -
Support Services	\$ 312,064	2.75	\$ 326,958 2.70
Enterprise and Community Services	\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ 21,406,841		\$ 24,714,000
Contingency	\$ -		\$ -
Ending Fund Balance	\$ -		\$ -
Total Expenditures	\$ 21,718,905	2.75	\$ 25,040,958 2.7
			\$ 3,322,053 (0.0)

Resources Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 207	Regional EI/ECSE Contract									
	3299 Restr Grants Other	4,553,003	4,891,714	5,091,376	0.00	5,790,958	0.00	5,790,958	5,790,958	0.00
	3900 State/Behalf Of District	11,799,651	12,580,616	13,095,522	0.00	16,000,000	0.00	16,000,000	16,000,000	0.00
	3000 Revenue from State Sources	16,352,653	17,472,330	18,186,898	0.00	21,790,958	0.00	21,790,958	21,790,958	0.00
	4500 Restr Rev Fed Gov To Stat	1,641,483	4,049,357	2,962,007	0.00	2,750,000	0.00	2,750,000	2,750,000	0.00
	4000 Revenue from Federal Sources	1,641,483	4,049,357	2,962,007	0.00	2,750,000	0.00	2,750,000	2,750,000	0.00
	5400 Resources Beg Fund Bal	16,440	0	570,000	0.00	500,000	0.00	500,000	500,000	0.00
	5000 Other Sources	16,440	0	570,000	0.00	500,000	0.00	500,000	500,000	0.00
Total Fund 207	Regional EI/ECSE Contract	18,010,576	21,521,687	21,718,905	0.00	25,040,958	0.00	25,040,958	25,040,958	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 207	Regional EI/ECSE Contract										
Function 2210	Improvement Instruc Svcs										
100	Salaries		169,890	166,130	179,156	2.75	183,415	2.70	183,415	183,415	2.70
200	Salary Benefits		89,767	95,283	102,126	0.00	119,004	0.00	119,004	119,004	0.00
300	Purchase Services		6,026	7,788	5,181	0.00	7,581	0.00	7,581	7,581	0.00
600	Other Objects		22,423	24,228	25,601	0.00	16,958	0.00	16,958	16,958	0.00
Total Function 2210	Improvement Instruc Svcs		288,106	293,429	312,064	2.75	326,958	2.70	326,958	326,958	2.70
Function 5200	Transfers Of Funds										
700	Transfers		12,727,957	13,584,425	14,515,546	0.00	15,644,000	0.00	15,644,000	15,644,000	0.00
Total Function 5200	Transfers Of Funds		12,727,957	13,584,425	14,515,546	0.00	15,644,000	0.00	15,644,000	15,644,000	0.00
Function 5300	Apportionment Funds ESD										
700	Transfers		4,994,514	5,177,649	6,891,294	0.00	9,070,000	0.00	9,070,000	9,070,000	0.00
Total Function 5300	Apportionment Funds ESD		4,994,514	5,177,649	6,891,294	0.00	9,070,000	0.00	9,070,000	9,070,000	0.00
Total Fund 207	Regional EI/ECSE Contract		18,010,576	19,055,503	21,718,905	2.75	25,040,958	2.70	25,040,958	25,040,958	2.70

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**SPECIAL REVENUE FUND
SOUTH-CENTRAL OREGON EARLY
LEARNING HUB & CHILD CARE
RESOURCE & REFERRAL
FUND – 208**

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SOUTH-CENTRAL OREGON EARLY LEARNING HUB & CHILD CARE RESOURCE & REFERRAL (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.

South-Central Oregon Early Learning Hub	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 108,535	\$ 142,600	\$ 34,065
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ 1,771,384	\$ 2,023,094	\$ 251,709
Federal Revenue	\$ 241,079	\$ 37,675	\$ (203,404)
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 269,219	\$ 331,575	\$ 62,356
Total Revenue	\$ 2,390,217	\$ 2,534,944	\$ 144,726
EXPENDITURES			
		FTE	
Instruction	\$ -		\$ -
Support Services	\$ -		\$ -
Enterprise and Community Services	\$ 2,390,217	17.66	\$ 144,726
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ -		\$ -
Contingency	\$ -		\$ -
Ending Fund Balance	\$ -		\$ -
Total Expenditures	\$ 2,390,217	17.66	\$ 144,726
			FTE
			2.72

Resources Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 208	Early Learning Hub Fund									
1320		19,423	7,140	3,535	0.00	7,000	0.00	7,000	7,000	0.00
1920	Contr/Don Private Sources	120,000	95,000	95,000	0.00	95,600	0.00	95,600	95,600	0.00
1990	Miscellaneous	0	48,222	10,000	0.00	40,000	0.00	40,000	40,000	0.00
1000	Revenue from Local Sources	139,423	150,362	108,535	0.00	142,600	0.00	142,600	142,600	0.00
2199	Other Intermed Srcs	0	9,883	0	0.00	0	0.00	0	0	0.00
2000	Revenue from Intermediate Sources	0	9,883	0	0.00	0	0.00	0	0	0.00
3299	Restr Grants Other	1,526,685	1,048,691	1,771,384	0.00	2,023,094	0.00	2,023,094	2,023,094	0.00
3000	Revenue from State Sources	1,526,685	1,048,691	1,771,384	0.00	2,023,094	0.00	2,023,094	2,023,094	0.00
4500	Restr Rev Fed Gov To Stat	142,748	663,563	241,079	0.00	37,675	0.00	37,675	37,675	0.00
4000	Revenue from Federal Sources	142,748	663,563	241,079	0.00	37,675	0.00	37,675	37,675	0.00
5400	Resources Beg Fund Bal	479,378	379,389	269,219	0.00	331,575	0.00	331,575	331,575	0.00
5000	Other Sources	479,378	379,389	269,219	0.00	331,575	0.00	331,575	331,575	0.00
Total Fund 208	Early Learning Hub Fund	2,288,234	2,251,887	2,390,217	0.00	2,534,944	0.00	2,534,944	2,534,944	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 208	Early Learning Hub Fund										
Function	3300	Community Services									
100		Salaries	589,384	938,177	1,052,763	17.66	1,141,061	20.37	1,141,061	1,141,061	20.37
200		Salary Benefits	397,966	560,392	507,155	0.00	795,531	0.00	795,531	795,531	0.00
300		Purchase Services	445,209	225,311	565,759	0.00	335,059	0.00	335,059	335,059	0.00
400		Supplies	341,001	64,377	153,267	0.00	100,780	0.00	100,780	100,780	0.00
600		Other Objects	135,285	133,551	111,274	0.00	162,513	0.00	162,513	162,513	0.00
Total Function	3300	Community Services	1,908,845	1,921,808	2,390,217	17.66	2,534,944	20.37	2,534,944	2,534,944	20.37
Total Fund 208	Early Learning Hub Fund		1,908,845	1,921,808	2,390,217	17.66	2,534,944	20.37	2,534,944	2,534,944	20.37

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**SPECIAL REVENUE FUND
DISTRICT REIMBURSEMENT
FUND – 230**

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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	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)		
REVENUE					
Local Revenue	\$ 2,002,488	\$ 1,707,201	\$ (295,287)		
Intermediate Revenue	\$ -	\$ -	\$ -		
State Revenue	\$ -	\$ -	\$ -		
Federal Revenue	\$ -	\$ -	\$ -		
Transfers In	\$ -	\$ -	\$ -		
Other (Beginning Fund Bal)	\$ 674,812	\$ 612,773	\$ (62,039)		
Total Revenue	\$ 2,677,299	\$ 2,319,974	\$ (357,325)		
EXPENDITURES					
		FTE	FTE	FTE	
Instruction	\$ -	-	\$ -	-	\$ -
Support Services	\$ 2,662,808	23.86	\$ 2,309,045	22.70	\$ (353,763) (1.17)
Enterprise and Community Services	\$ -		\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -		\$ -
Other Uses	\$ -		\$ -		\$ -
Contingency	\$ 14,491		\$ 10,929		\$ (3,562)
Ending Fund Balance	\$ -		\$ -		\$ -
Total Expenditures	\$ 2,677,299	23.86	\$ 2,319,974	22.70	\$ (357,325) (1.17)

Resources Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 230	District Reimbursement Fund									
1920	Contr/Don Private Sources	100,000	394,000	471,569	0.00	558,500	0.00	558,500	558,500	0.00
1940	Svcs Oth Local Educa Agen	3,334,386	2,017,689	1,530,919	0.00	1,128,701	0.00	1,128,701	1,128,701	0.00
1970	Svcs Other Funds	25,000	0	0	0.00	20,000	0.00	20,000	20,000	0.00
1990	Miscellaneous	0	593	0	0.00	0	0.00	0	0	0.00
1000	Revenue from Local Sources	3,459,386	2,412,281	2,002,488	0.00	1,707,201	0.00	1,707,201	1,707,201	0.00
5400	Resources Beg Fund Bal	381,198	647,741	674,812	0.00	612,773	0.00	612,773	612,773	0.00
5000	Other Sources	381,198	647,741	674,812	0.00	612,773	0.00	612,773	612,773	0.00
Total Fund 230	District Reimbursement Fund	3,840,584	3,060,023	2,677,299	0.00	2,319,974	0.00	2,319,974	2,319,974	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 230	District Reimbursement Fund										
Function 2110	Attendance & Social Work										
100	Salaries	54,730	0	0	0.00	0	0.00	0	0	0.00	
200	Salary Benefits	45,758	0	0	0.00	0	0.00	0	0	0.00	
300	Purchase Services	11,335	0	0	0.00	0	0.00	0	0	0.00	
400	Supplies	483	0	0	0.00	0	0.00	0	0	0.00	
Total Function 2110	Attendance & Social Work	112,306	0	0	0.00	0	0.00	0	0	0.00	
Function 2120	Guidance Services										
100	Salaries	51,657	20,790	32,762	0.65	67,801	1.12	67,801	67,801	1.12	
200	Salary Benefits	9,101	6,347	12,326	0.00	28,128	0.00	28,128	28,128	0.00	
300	Purchase Services	2,341	3,288	14,614	0.00	2,750	0.00	2,750	2,750	0.00	
400	Supplies	252	10	39,500	0.00	0	0.00	0	0	0.00	
600	Other Objects	0	0	3,567	0.00	1,021	0.00	1,021	1,021	0.00	
Total Function 2120	Guidance Services	63,351	30,435	102,769	0.65	99,700	1.12	99,700	99,700	1.12	
Function 2130	Health Services										
100	Salaries	183,950	302,425	403,158	6.10	337,559	5.16	337,559	337,559	5.16	
200	Salary Benefits	64,423	160,756	232,763	0.00	212,279	0.00	212,279	212,279	0.00	
300	Purchase Services	7,064	38,240	31,773	0.00	62,130	0.00	62,130	62,130	0.00	
400	Supplies	17,064	50	5,000	0.00	3,000	0.00	3,000	3,000	0.00	
600	Other Objects	0	419	2,000	0.00	1,000	0.00	1,000	1,000	0.00	
Total Function 2130	Health Services	272,500	501,890	674,694	6.10	615,968	5.16	615,968	615,968	5.16	
Function 2140	Psychological Services										
100	Salaries	204,310	183,831	189,185	2.58	203,818	3.00	203,818	203,818	3.00	
200	Salary Benefits	106,316	97,447	111,783	0.00	136,245	0.00	136,245	136,245	0.00	
300	Purchase Services	3,385	3,795	18,499	0.00	11,400	0.00	11,400	11,400	0.00	
400	Supplies	10,851	22,982	6741,000	0.00	19,000	0.00	19,000	19,000	0.00	

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 230	District Reimbursement Fund										
Total Function	2140	Psychological Services	324,862	308,055	360,467	2.58	370,463	3.00	370,463	370,463	3.00
Function	2160	Oth Student Treatment Svc									
100		Salaries	47,986	431,579	702,431	12.83	564,197	11.16	564,197	564,197	11.16
200		Salary Benefits	52,364	284,486	431,976	0.00	365,083	0.00	365,083	365,083	0.00
300		Purchase Services	9,332	29,064	54,593	0.00	61,720	0.00	61,720	61,720	0.00
400		Supplies	99	5,030	20,000	0.00	11,000	0.00	11,000	11,000	0.00
Total Function	2160	Oth Student Treatment Svc	109,781	750,159	1,209,000	12.83	1,002,000	11.16	1,002,000	1,002,000	11.16
Function	2190	Svc Direct/Studnt Supp Sv									
100		Salaries	1,697,389	446,255	81,242	0.75	34,722	0.85	34,722	34,722	0.85
200		Salary Benefits	549,187	128,998	44,409	0.00	20,342	0.00	20,342	20,342	0.00
300		Purchase Services	890	0	4,576	0.00	850	0.00	850	850	0.00
400		Supplies	0	0	7,500	0.00	0	0.00	0	0	0.00
Total Function	2190	Svc Direct/Studnt Supp Sv	2,247,466	575,253	137,727	0.75	55,914	0.85	55,914	55,914	0.85
Function	2210	Improvment Instruc Svcs									
100		Salaries	8,355	9,512	2,674	0.05	3,064	0.50	3,064	3,064	0.50
200		Salary Benefits	5,731	6,184	1,913	0.00	2,254	0.00	2,254	2,254	0.00
300		Purchase Services	172	183	84,656	0.00	58,636	0.00	58,636	58,636	0.00
Total Function	2210	Improvment Instruc Svcs	14,258	15,879	89,243	0.05	63,954	0.50	63,954	63,954	0.50
Function	2230	Assessment And Testing									
100		Salaries	15,512	45,805	48,127	0.90	55,144	0.90	55,144	55,144	0.90
200		Salary Benefits	33,854	33,183	34,393	0.00	40,572	0.00	40,572	40,572	0.00
300		Purchase Services	2,064	2,839	5,087	0.00	3,680	0.00	3,680	3,680	0.00
400		Supplies	144	887	1,302	0.00	1,650	0.00	1,650	1,650	0.00
Total Function	2230	Assessment And Testing	51,574	82,715	88,909	0.90	101,046	0.90	101,046	101,046	0.90

Requirements Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE	
Fund 230 District Reimbursement Fund											
Function 6000	Contingencies										
800	Other Uses	0	0	14,491	0.00	10,929	0.00	10,929	10,929	0.00	
Total Function 6000 Contingencies		0	0	14,491	0.00	10,929	0.00	10,929	10,929	0.00	
Total Fund 230	District Reimbursement Fund	3,196,098	2,264,386	2,677,299	23.86	2,319,974	22.70	2,319,974	2,319,974	22.70	

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SPECIAL REVENUE FUND
NON-FEDERAL SOURCED FUNDS
FUND – 250

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SPECIAL REVENUE-NON-FEDERAL SOURCED FUNDS (250)

This fund was established for the purposes of new state grants awarded including the LGBTQ grant. This fund will be used for future state grants awarded in accordance with ODE reporting.

Non-Federal Sourced Funds	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ 7,600	\$ 7,600
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ 243,000	\$ 243,000
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 250,600	\$ 250,600
EXPENDITURES			
	FTE	FTE	FTE
Instruction	\$ -	\$ 250,600	\$ 250,600
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 250,600	\$ 250,600

Resources Report

Fund		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 250	Non-Federal Sourced Funds									
	1940 Svcs Oth Local Educa Agen	0	0	0	0.00	7,600	0.00	7,600	7,600	0.00
	1000 Revenue from Local Sources	0	0	0	0.00	7,600	0.00	7,600	7,600	0.00
	3299 Restr Grants Other	0	0	0	0.00	243,000	0.00	243,000	243,000	0.00
	3000 Revenue from State Sources	0	0	0	0.00	243,000	0.00	243,000	243,000	0.00
Total Fund 250	Non-Federal Sourced Funds	0	0	0	0.00	250,600	0.00	250,600	250,600	0.00

Requirements Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 250	Non-Federal Sourced Funds									
Function 2150	Speech Pathology & Audiology Services									
100	Salaries	0	0	0	0.00	4,250	0.00	4,250	4,250	0.00
200	Salary Benefits	0	0	0	0.00	3,350	0.00	3,350	3,350	0.00
Total Function 2150	Speech Pathology & Audiology Services	0	0	0	0.00	7,600	0.00	7,600	7,600	0.00
Function 2240	Instructional Staff Dev									
100	Salaries	0	0	0	0.00	108,650	1.00	108,650	108,650	1.00
200	Salary Benefits	0	0	0	0.00	68,952	0.00	68,952	68,952	0.00
300	Purchase Services	0	0	0	0.00	50,398	0.00	50,398	50,398	0.00
400	Supplies	0	0	0	0.00	6,000	0.00	6,000	6,000	0.00
600	Other Objects	0	0	0	0.00	9,000	0.00	9,000	9,000	0.00
Total Function 2240	Instructional Staff Dev	0	0	0	0.00	243,000	1.00	243,000	243,000	1.00
Total Fund 250	Non-Federal Sourced Funds	0	0	0	0.00	250,600	1.00	250,600	250,600	1.00

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**SPECIAL REVENUE FUND
FACILITY MAINTENANCE
FUND – 296**

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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 number 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 plans to meet these needs. All programs are being 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	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 1,026,900	\$ 1,305,854	\$ 278,954
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 15,000	\$ 15,000	\$ -
Other (Beginning Fund Bal)	\$ 450,000	\$ 325,000	\$ (125,000)
Total Revenue	\$ 1,491,900	\$ 1,645,854	\$ 153,954
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	-	-
Support Services	\$ 586,838	2.55	3.57
Enterprise and Community Services	\$ -	-	-
Facilities Acquisition & Construction	\$ -	-	-
Other Uses	\$ 625,062	-	-
Contingency	\$ 280,000	-	-
Ending Fund Balance	\$ -	-	-
Total Expenditures	\$ 1,491,900	2.55	3.57

Resources Report

Fund	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
<hr/>									
Fund 296	Facility Maintenance Fund								
1910 Rentals	236,965	4,314	0	0.00	278,954	0.00	278,954	278,954	0.00
1970 Svcs Other Funds	716,210	789,705	1,026,900	0.00	1,026,900	0.00	1,026,900	1,026,900	0.00
1000 Revenue from Local Sources	953,174	794,019	1,026,900	0.00	1,305,854	0.00	1,305,854	1,305,854	0.00
5100 Long Term Debt Financing Sources	1,522,949	0	0	0.00	0	0.00	0	0	0.00
5200 Interfund Transfers	15,000	15,000	15,000	0.00	15,000	0.00	15,000	15,000	0.00
5400 Resources Beg Fund Bal	162,424	530,219	450,000	0.00	325,000	0.00	325,000	325,000	0.00
5000 Other Sources	1,700,373	545,219	465,000	0.00	340,000	0.00	340,000	340,000	0.00
<hr/>									
Total Fund 296	2,653,547	1,339,238	1,491,900	0.00	1,645,854	0.00	1,645,854	1,645,854	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 296	Facility Maintenance Fund										
Function 2540	Opertion/Maint Of Plant										
100	Salaries		63,821	70,619	118,207	2.55	130,263	3.57	130,263	130,263	3.57
200	Salary Benefits		56,576	42,096	83,434	0.00	84,463	0.00	84,463	84,463	0.00
300	Purchase Services		60,723	90,141	190,989	0.00	182,865	0.00	182,865	182,865	0.00
400	Supplies		25,983	26,354	85,000	0.00	85,000	0.00	85,000	85,000	0.00
500	Equipment		0	26,136	50,000	0.00	50,000	0.00	50,000	50,000	0.00
600	Other Objects		73,372	34,397	59,208	0.00	53,200	0.00	53,200	53,200	0.00
Total Function 2540	Opertion/Maint Of Plant		280,474	289,743	586,838	2.55	585,791	3.57	585,791	585,791	3.57
Function 5100											
600	Other Objects		1,541,798	0	0	0.00	0	0.00	0	0	0.00
Total Function 5100			1,541,798	0	0	0.00	0	0.00	0	0	0.00
Function 5200	Transfers Of Funds										
700	Transfers		301,056	624,708	625,062	0.00	625,260	0.00	625,260	625,260	0.00
Total Function 5200	Transfers Of Funds		301,056	624,708	625,062	0.00	625,260	0.00	625,260	625,260	0.00
Function 6000	Contingencies										
800	Other Uses		0	0	280,000	0.00	434,803	0.00	434,803	434,803	0.00
Total Function 6000	Contingencies		0	0	280,000	0.00	434,803	0.00	434,803	434,803	0.00
Total Fund 296	Facility Maintenance Fund		2,123,328	914,451	1,491,900	2.55	1,645,854	3.57	1,645,854	1,645,854	3.57

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**FULL FAITH & CREDIT
SERIES 2020
FUND – 301**

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FULL FAITH & CREDIT, SERIES 2020 (301)

On December 10, 2020, the Board authorized a Full Faith and Credit Financing Agreement, Series 2020, in the amount of \$7,706,000 at a rate of 1.75%. The purpose of this financing package is to finance the costs of real and personal property, including the acquisition of real property and facilities in Jackson County, known as the Superior Court Building, and improvement to District facilities located at the Stephens site, as well as refinancing the agency’s tax-exempt debt related to the library transition. The debt is scheduled to conclude in June 2033.

FF&C SERIES 2020/Debt Service Fund	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 625,062	\$ 625,260	\$ 198
Other (Beginning Fund Bal)	\$ -	\$ -	\$ -
Total Revenue	\$ 625,062	\$ 625,260	\$ 198
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ 625,062	\$ 625,260	\$ 198
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 625,062	\$ 625,260	\$ 198

Resources Report

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 301 FF&C SERIES 2020									
5200 Interfund Transfers	301,056	624,708	625,062	0.00	625,260	0.00	625,260	625,260	0.00
5000 Other Sources	301,056	624,708	625,062	0.00	625,260	0.00	625,260	625,260	0.00
Total Fund 301 FF&C SERIES 2020	301,056	624,708	625,062	0.00	625,260	0.00	625,260	625,260	0.00

Requirements Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
<hr/>										
Fund 301	FF&C SERIES 2020									
<hr/>										
Function 5100										
600	Other Objects	301,056	624,466	625,062	0.00	625,260	0.00	625,260	625,260	0.00
<hr/>										
Total Function 5100		301,056	624,466	625,062	0.00	625,260	0.00	625,260	625,260	0.00
<hr/>										
Total Fund 301	FF&C SERIES 2020	301,056	624,466	625,062	0.00	625,260	0.00	625,260	625,260	0.00

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**DEBT SERVICE FUND
PERS BOND REPAYMENT
FUND – 302**

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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	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 183,634	\$ 690,700	\$ 507,066
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 829,000	\$ 122,481	\$ (706,519)
Total Revenue	\$ 1,012,634	\$ 813,181	\$ (199,453)
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ 564,411	\$ 594,411	\$ 30,000
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 448,223	\$ 218,770	\$ (229,453)
Total Expenditures	\$ 1,012,634	\$ 813,181	\$ (199,453)

Resources Report

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
<hr/>									
Fund 302 PERS Bond									
1500 Earnings-Investments	25	53	0	0.00	700	0.00	700	700	0.00
1970 Svcs Other Funds	141,905	144,181	183,634	0.00	690,000	0.00	690,000	690,000	0.00
1000 Revenue from Local Sources	141,930	144,234	183,634	0.00	690,700	0.00	690,700	690,700	0.00
5400 Resources Beg Fund Bal	1,191,775	819,295	829,000	0.00	122,481	0.00	122,481	122,481	0.00
5000 Other Sources	1,191,775	819,295	829,000	0.00	122,481	0.00	122,481	122,481	0.00
Total Fund 302 PERS Bond	1,333,705	963,529	1,012,634	0.00	813,181	0.00	813,181	813,181	0.00

Requirements Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
<hr/>										
Fund 302	PERS Bond									
<hr/>										
Function 5100										
300	Purchase Services	0	77,828	0	0.00	0	0.00	0	0	0.00
600	Other Objects	514,411	539,411	564,411	0.00	594,411	0.00	594,411	594,411	0.00
Total Function 5100		514,411	617,238	564,411	0.00	594,411	0.00	594,411	594,411	0.00
<hr/>										
Function 7000	Unappropriated Ending Bal									
800	Other Uses	0	0	448,223	0.00	218,770	0.00	218,770	218,770	0.00
Total Function 7000 Unappropriated Ending Bal		0	0	448,223	0.00	218,770	0.00	218,770	218,770	0.00
<hr/>										
Total Fund 302	PERS Bond	514,411	617,238	1,012,634	0.00	813,181	0.00	813,181	813,181	0.00

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CAPITAL PROJECTS

FUND – 401

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CAPITAL PROJECTS FUND (401)

The Capital Project for the Douglas ESD-Stephens site has reached completion this spring 2022. This project was funded through the Full Faith & Credit Financing Agreement, Series 2020.

Capital Projects	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 250,000	\$ 73,145	\$ (176,856)
Total Revenue	\$ 250,000	\$ 73,145	\$ (176,856)
EXPENDITURES			
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ 250,000	\$ 73,145	\$ (176,856)
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 250,000	\$ 73,145	\$ (176,856)

Resources Report

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
<hr/>									
Fund 401 Capitol Projects									
5100 Long Term Debt Financing Sources	6,183,051	0	0	0.00	0	0.00	0	0	0.00
5200 Interfund Transfers	0	500,000	0	0.00	0	0.00	0	0	0.00
5400 Resources Beg Fund Bal	0	4,103,687	250,000	0.00	73,145	0.00	73,145	73,145	0.00
5000 Other Sources	6,183,051	4,603,687	250,000	0.00	73,145	0.00	73,145	73,145	0.00
Total Fund 401 Capitol Projects	6,183,051	4,603,687	250,000	0.00	73,145	0.00	73,145	73,145	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 401	Capitol Projects										
Function 4150	Building Acq/Const/Improv										
100	Salaries		44,423	0	0	0.00	0	0.00	0	0	0.00
300	Purchase Services		249,277	98,877	0	0.00	0	0.00	0	0	0.00
400	Supplies		19,226	72,976	0	0.00	0	0.00	0	0	0.00
500	Equipment		1,680,608	4,344,085	0	0.00	0	0.00	0	0	0.00
600	Other Objects		85,831	14,604	0	0.00	0	0.00	0	0	0.00
Total Function 4150	Building Acq/Const/Improv		2,079,364	4,530,542	0	0.00	0	0.00	0	0	0.00
Function 5200	Transfers Of Funds										
700	Transfers		0	0	250,000	0.00	73,145	0.00	73,145	73,145	0.00
Total Function 5200	Transfers Of Funds		0	0	250,000	0.00	73,145	0.00	73,145	73,145	0.00
Total Fund 401	Capitol Projects		2,079,364	4,530,542	250,000	0.00	73,145	0.00	73,145	73,145	0.00

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**ENTERPRISE FUND
PRINT SHOP
FUND – 500**

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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	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 292,035	\$ 323,425	\$ 31,390
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 10,000	\$ 100,000	\$ 90,000
Total Revenue	\$ 302,035	\$ 423,425	\$ 121,390
EXPENDITURES			
		FTE	FTE
Instruction			\$ -
Support Services	\$ 302,035	1.5	\$ 121,390
Enterprise and Community Services	\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ -		\$ -
Contingency	\$ -		\$ -
Ending Fund Balance	\$ -		\$ -
Total Expenditures	\$ 302,035	1.5	\$ 121,390
		FTE	0.25

Resources Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 500	Print Shop									
	1910 Rentals	28,542	53,230	34,550	0.00	51,228	0.00	51,228	51,228	0.00
	1940 Svcs Oth Local Educa Agen	190,139	229,879	257,485	0.00	272,197	0.00	272,197	272,197	0.00
	1000 Revenue from Local Sources	218,681	283,109	292,035	0.00	323,425	0.00	323,425	323,425	0.00
	5400 Resources Beg Fund Bal	(32,711)	(11,466)	10,000	0.00	100,000	0.00	100,000	100,000	0.00
	5000 Other Sources	(32,711)	(11,466)	10,000	0.00	100,000	0.00	100,000	100,000	0.00
Total Fund 500	Print Shop	185,971	271,643	302,035	0.00	423,425	0.00	423,425	423,425	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 500 Print Shop											
Function	2570	Internal Services									
100		Salaries	72,454	76,445	78,845	1.50	94,774	1.75	94,774	94,774	1.75
200		Salary Benefits	38,529	36,830	38,090	0.00	54,731	0.00	54,731	54,731	0.00
300		Purchase Services	47,228	50,716	86,170	0.00	103,770	0.00	103,770	103,770	0.00
400		Supplies	38,899	57,098	97,200	0.00	169,500	0.00	169,500	169,500	0.00
600		Other Objects	328	485	1,730	0.00	650	0.00	650	650	0.00
Total Function 2570 Internal Services			197,437	221,574	302,035	1.50	423,425	1.75	423,425	423,425	1.75
Total Fund 500 Print Shop			197,437	221,574	302,035	1.50	423,425	1.75	423,425	423,425	1.75

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**INTERNAL SERVICE FUND
UNEMPLOYMENT
FUND – 610**

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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. Continued wage account assessments are included in the 2023-24 Budget in anticipation of licensed substitute high use being prolonged into the next fiscal year.

Unemployment Fund	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 18,333	\$ 80,000	\$ 61,667
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 350,000	\$ 310,000	\$ (40,000)
Total Revenue	\$ 368,333	\$ 390,000	\$ 21,667
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 202,500	\$ 202,500	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ 165,833	\$ 187,500	\$ 21,667
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 368,333	\$ 390,000	\$ 21,667

Resources Report

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 610 Unemployment Fund									
1970 Svcs Other Funds	144,721	122,761	18,333	0.00	80,000	0.00	80,000	80,000	0.00
1000 Revenue from Local Sources	144,721	122,761	18,333	0.00	80,000	0.00	80,000	80,000	0.00
5200 Interfund Transfers	0	186,176	0	0.00	0	0.00	0	0	0.00
5400 Resources Beg Fund Bal	21,814	80,512	350,000	0.00	310,000	0.00	310,000	310,000	0.00
5000 Other Sources	21,814	266,688	350,000	0.00	310,000	0.00	310,000	310,000	0.00
Total Fund 610 Unemployment Fund	166,534	389,449	368,333	0.00	390,000	0.00	390,000	390,000	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 610 Unemployment Fund											
Function	2520	Fiscal Services									
200		Salary Benefits	85,522	19,531	200,000	0.00	200,000	0.00	200,000	200,000	0.00
300		Purchase Services	500	500	2,500	0.00	2,500	0.00	2,500	2,500	0.00
Total Function 2520 Fiscal Services			86,022	20,031	202,500	0.00	202,500	0.00	202,500	202,500	0.00
Function	6000	Contingencies									
800		Other Uses	0	0	165,833	0.00	187,500	0.00	187,500	187,500	0.00
Total Function 6000 Contingencies			0	0	165,833	0.00	187,500	0.00	187,500	187,500	0.00
Total Fund 610 Unemployment Fund			86,022	20,031	368,333	0.00	390,000	0.00	390,000	390,000	0.00

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**INTERNAL SERVICE FUND
EARLY RETIREMENT
FUND – 620**

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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 continued suspension of these wage account assessments is included in the 2023-24 Budget.

Early Retirement Fund	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 340,000	\$ 320,000	\$ (20,000)
Total Revenue	\$ 340,000	\$ 320,000	\$ (20,000)
EXPENDITURES			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 140,000	\$ 120,000	\$ (20,000)
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ 200,000	\$ 200,000	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 340,000	\$ 320,000	\$ (20,000)

Resources Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
<hr/>										
Fund 620	Early Retirement Fund									
	5400 Resources Beg Fund Bal	387,345	358,512	340,000	0.00	320,000	0.00	320,000	320,000	0.00
	5000 Other Sources	387,345	358,512	340,000	0.00	320,000	0.00	320,000	320,000	0.00
<hr/>										
Total Fund 620	Early Retirement Fund	387,345	358,512	340,000	0.00	320,000	0.00	320,000	320,000	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 620 Early Retirement Fund											
Function	2700	Supplemental Retirement									
	200	Salary Benefits	28,832	16,440	140,000	0.00	120,000	0.00	120,000	120,000	0.00
Total Function 2700 Supplemental Retirement			28,832	16,440	140,000	0.00	120,000	0.00	120,000	120,000	0.00
Function	6000	Contingencies									
	800	Other Uses	0	0	200,000	0.00	200,000	0.00	200,000	200,000	0.00
Total Function 6000 Contingencies			0	0	200,000	0.00	200,000	0.00	200,000	200,000	0.00
Total Fund 620 Early Retirement Fund			28,832	16,440	340,000	0.00	320,000	0.00	320,000	320,000	0.00

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**INTERNAL SERVICE FUND
COMPUTER REPLACEMENT
FUND – 630**

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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 replacement cycle took place last spring 2021, and the 2023-2024 budget will continue the rental fee allocations from the agency programs to increase reserves once again to be sustainable for the next replacement cycle.

Computer Replacement Fund	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ 107,244	\$ 100,000	\$ (7,244)
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 9,400	\$ 114,000	\$ 104,600
Total Revenue	\$ 116,644	\$ 214,000	\$ 97,356
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 116,644	\$ 214,000	\$ 97,356
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 116,644	\$ 214,000	\$ 97,356

Resources Report

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
<hr/>									
Fund 630	Computer Replacement Fund								
1970 Svcs Other Funds	74,764	132,499	107,244	0.00	100,000	0.00	100,000	100,000	0.00
1000 Revenue from Local Sources	74,764	132,499	107,244	0.00	100,000	0.00	100,000	100,000	0.00
5400 Resources Beg Fund Bal	197,531	258,080	9,400	0.00	114,000	0.00	114,000	114,000	0.00
5000 Other Sources	197,531	258,080	9,400	0.00	114,000	0.00	114,000	114,000	0.00
<hr/>									
Total Fund 630	272,295	390,579	116,644	0.00	214,000	0.00	214,000	214,000	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 630 Computer Replacement Fund											
Function	2570	Internal Services									
	400	Supplies	14,216	381,177	116,644	0.00	214,000	0.00	214,000	214,000	0.00
Total Function 2570 Internal Services			14,216	381,177	116,644	0.00	214,000	0.00	214,000	214,000	0.00
Total Fund 630	Computer Replacement Fund		14,216	381,177	116,644	0.00	214,000	0.00	214,000	214,000	0.00

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**INTERNAL SERVICE FUND
TELEPHONE MAINTENANCE
FUND – 631**

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INTERNAL SERVICE FUND-TELEPHONE MAINTENANCE FUND (631)

The telephone system installed in recent years at our agency sites is supported by a maintenance agreement. Payments were made annually to facilitate this contract. In 2022-2023, the vendor providing this service moved to a 3-year payment allocation. To prepare and maintain for this new cycle, an annual transfer from the 101-Technology account will be made to build reserve for the new cycle.

Telephone Maintenance Fund	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 40,000	\$ 80,000	\$ 40,000
Other (Beginning Fund Bal)	\$ -	\$ -	\$ -
Total Revenue	\$ 40,000	\$ 80,000	\$ 40,000
EXPENDITURES			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ 40,000	\$ 80,000	\$ 40,000
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 40,000	\$ 80,000	\$ 40,000

Resources Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
<hr/>										
Fund 631	Telephone Maintenance Fund									
	5200 Interfund Transfers	0	0	40,000	0.00	80,000	0.00	80,000	80,000	0.00
	5000 Other Sources	0	0	40,000	0.00	80,000	0.00	80,000	80,000	0.00
<hr/>										
Total Fund 631	Telephone Maintenance Fund	0	0	40,000	0.00	80,000	0.00	80,000	80,000	0.00

Requirements Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE	
Fund 631 Telephone Maintenance Fund											
Function 6000	Contingencies										
800	Other Uses	0	0	40,000	0.00	80,000	0.00	80,000	80,000	0.00	
Total Function 6000 Contingencies		0	0	40,000	0.00	80,000	0.00	80,000	80,000	0.00	
Total Fund 631	Telephone Maintenance Fund	0	0	40,000	0.00	80,000	0.00	80,000	80,000	0.00	

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**INTERNAL SERVICE FUND
VEHICLE REPLACEMENT
FUND – 632**

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INTERNAL SERVICE FUND-VEHICLE REPLACEMENT FUND (632)

This was fund established as a set aside for when vehicles are in need of replacement. Ideally vehicles replacement should be on a replacement schedule and not replaced when one needs repair.

Vehicle Replacement Fund	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ 50,000	\$ 50,000
Other (Beginning Fund Bal)	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 50,000	\$ 50,000
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ 30,000	\$ 30,000
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 20,000	\$ 20,000
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 50,000	\$ 50,000

Resources Report

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 632 Vehicle Replacement Fund									
5200 Interfund Transfers	0	0	0	0.00	50,000	0.00	50,000	50,000	0.00
5000 Other Sources	0	0	0	0.00	50,000	0.00	50,000	50,000	0.00
Total Fund 632 Vehicle Replacement Fund	0	0	0	0.00	50,000	0.00	50,000	50,000	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
<hr/>											
Fund 632	Vehicle Replacement Fund										
<hr/>											
Function 2570	Internal Services										
500	Equipment										
			0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
Total Function 2570			0	0	0	0.00	30,000	0.00	30,000	30,000	0.00
<hr/>											
Function 6000	Contingencies										
800	Other Uses										
			0	0	0	0.00	20,000	0.00	20,000	20,000	0.00
Total Function 6000			0	0	0	0.00	20,000	0.00	20,000	20,000	0.00
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Total Fund 632	Vehicle Replacement Fund										
			0	0	0	0.00	50,000	0.00	50,000	50,000	0.00

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**INTERNAL SERVICE FUND
FACILITY RESERVE
FUND – 640**

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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.

Capital Projects Fund	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 30,000	\$ 53,145	\$ 23,145
Other (Beginning Fund Bal)	\$ 511,000	\$ 540,936	\$ 29,936
Total Revenue	\$ 541,000	\$ 594,081	\$ 53,081
EXPENDITURES			
		FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ 341,000	\$ 364,145	\$ 23,145
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ 200,000	\$ 229,936	\$ 29,936
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 541,000	\$ 594,081	\$ 53,081

Resources Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
<hr/>										
Fund 640	Facility Reserve Fund									
	5200 Interfund Transfers	30,000	30,000	30,000	0.00	53,145	0.00	53,145	53,145	0.00
	5400 Resources Beg Fund Bal	962,258	980,936	511,000	0.00	540,936	0.00	540,936	540,936	0.00
	5000 Other Sources	992,258	1,010,936	541,000	0.00	594,081	0.00	594,081	594,081	0.00
<hr/>										
Total Fund 640	Facility Reserve Fund	992,258	1,010,936	541,000	0.00	594,081	0.00	594,081	594,081	0.00

Requirements Report

			20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 640 Facility Reserve Fund											
Function	4150	Building Acq/Const/Improv									
300		Purchase Services	1,321	0	100,000	0.00	100,000	0.00	100,000	100,000	0.00
500		Equipment	10,000	0	241,000	0.00	264,145	0.00	264,145	264,145	0.00
Total Function 4150 Building Acq/Const/Improv			11,321	0	341,000	0.00	364,145	0.00	364,145	364,145	0.00
Function	5200	Transfers Of Funds									
700		Transfers	0	500,000	0	0.00	0	0.00	0	0	0.00
Total Function 5200 Transfers Of Funds			0	500,000	0	0.00	0	0.00	0	0	0.00
Function	6000	Contingencies									
800		Other Uses	0	0	200,000	0.00	229,936	0.00	229,936	229,936	0.00
Total Function 6000 Contingencies			0	0	200,000	0.00	229,936	0.00	229,936	229,936	0.00
Total Fund 640 Facility Reserve Fund			11,321	500,000	541,000	0.00	594,081	0.00	594,081	594,081	0.00

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**INTERNAL SERVICE FUND
PERS RESERVE
FUND – 650**

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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. The PERS Bond Fund-302 having reached its peak and on the decline towards bond closure, was closed during the 2022-2023 budget year.

PERS Reserve Fund	2022-23 Adopted Budget	2023-24 Adopted Budget	Increase/ (Decrease)
REVENUE			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Long Term Debt	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
EXPENDITURES			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -

Resources Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
<hr/>										
Fund 650	PERS Reserve Fund									
	5400 Resources Beg Fund Bal	186,176	186,176	0	0.00	0	0.00	0	0	0.00
	5000 Other Sources	186,176	186,176	0	0.00	0	0.00	0	0	0.00
<hr/>										
Total Fund 650	PERS Reserve Fund	186,176	186,176	0	0.00	0	0.00	0	0	0.00

Requirements Report

		20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Fund 650 PERS Reserve Fund										
Function 5200	Transfers Of Funds									
700	Transfers	0	186,176	0	0.00	0	0.00	0	0	0.00
Total Function 5200 Transfers Of Funds		0	186,176	0	0.00	0	0.00	0	0	0.00
Total Fund 650	PERS Reserve Fund	0	186,176	0	0.00	0	0.00	0	0	0.00

Requirements Report

	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 Adopted FTE	23-24 Proposed	23-24 Proposed FTE	23-24 Approved	23-24 Adopted	23-24 Adopted FTE
Grand Totals:	56,697,652	62,516,901	72,485,584	312.71	81,011,396	355.12	81,011,396	81,011,396	355.12

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 2023-24 Budget, the Resolution to Impose and Categorize Taxes, and the Resolution to Making the 2023-24 Appropriations. These will be inserted once the budget has been approved.

RESOLUTION No. 23-02

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Douglas Education Service District hereby adopts the budget for fiscal year 2023-2024 in the total amount of \$81,011,396. This budget is on file at 1409 NE Diamond Lake Blvd, Suite 110, Roseburg, OR 97470

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2023 for the following purposes:

<u>General Fund</u>		<u>Special Revenue Fund</u>	
1000 - Instruction	901,937	1000 - Instruction	19,068,227
2000 - Support Services	10,244,478	2000 - Support Services	12,799,003
3000 - Enterprise & Comm Services	108,942	3000 - Enterprise & Comm Services	3,877,996
5200 - Transfers	125,000	5200 - Transfers	17,914,260
5300 - Apportionments	1,228,196	5300 - Apportionments	9,485,991
6000 - Contingency	1,000,000	6000 - Contingency	674,275
Total	\$13,608,553	Total	\$63,819,752
<u>Debt Service Fund</u>		<u>Capital Projects Fund</u>	
Debt Service	1,219,671	5200 - Transfers	73,145
Total	\$1,219,671	Total	\$73,145
<u>Enterprise Fund</u>		<u>Internal Service Fund</u>	
2000 - Support Services	423,425	2000 - Support Services	566,500
Total	\$423,425	4000 - Facilities Acquisition & Const	364,145
		6000 - Contingency	717,436
		Total	\$1,648,081

Total APPROPRIATIONS, All Funds **\$80,792,626**

Total Unappropriated and Reserve Amounts, All Funds 218,770

TOTAL ADOPTED BUDGET \$81,011,396 *

(* amounts with asterisks must match)

RESOLUTION 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 the district for tax year 2023- 2024 :

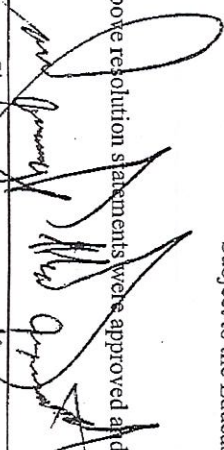
At the rate of \$.5296 per \$1000 of assessed value for permanent rate tax;

RESOLUTION 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: Permanent Rate Tax.....\$.5296/\$1000

The above resolution statements were approved and declared adopted on June 15, 2023.

X  Signature

A public meeting of the Douglas Education Service District Board of Directors will be held on June 15, 2023 at 6:30 pm at 1409 NE Diamond Lake Blvd, Suite 110, Roseburg, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Douglas Education Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1409 NE Diamond Lake Blvd, Suite 110 Roseburg Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at <https://douglasesd.k12.or.us/fiscal-information/>. 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: Venice Anderson

Telephone: 541-440-4761

Email: vanderson@desd.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2021-2022	Adopted Budget This Year 2022-2023	Approved Budget Next Year 2023-2022
Beginning Fund Balance	\$14,325,034	\$9,385,431	\$8,750,053
Current Year Property Taxes, other than Local Option Taxes	4,058,638	5,110,400	5,065,400
Current Year Local Option Property Taxes	0	0	
Other Revenue from Local Sources	10,155,545	8,869,154	9,604,520
Revenue from Intermediate Sources	1,247,313	1,453,455	1,736,269
Revenue from State Sources	24,039,230	24,978,790	29,198,811
Revenue from Federal Sources	6,224,315	5,723,494	8,543,939
Interfund Transfers	15,340,309	16,964,860	18,112,405
All Other Budget Resources			
Total Resources	\$75,390,384	\$72,485,584	\$81,011,396

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$16,160,720	\$19,284,415	\$20,775,160
Other Associated Payroll Costs	8,934,218	11,633,086	13,647,836
Purchased Services	4,487,978	7,537,206	8,698,411
Supplies & Materials	2,204,003	2,153,519	2,292,705
Capital Outlay	5,945,448	549,895	507,145
Other Objects (except debt service & interfund transfers)	8,202,521	10,678,108	13,147,583
Debt Service*	1,241,704	1,189,473	1,219,671
Interfund Transfers*	15,340,309	16,635,608	18,112,405
Operating Contingency		2,376,050	2,391,711
Unappropriated Ending Fund Balance & Reserves	12,873,483	448,223	218,770
Total Requirements	\$75,390,384	\$72,485,584	\$81,011,396
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$15,116,841	\$19,856,857	\$19,970,164
FTE	131.40	150.25	161.40
2000 Support Services	17,405,966	19,987,534	24,033,406
FTE	126.38	137.63	161.86
3000 Enterprise & Community Service	2,534,178	3,589,834	3,986,938
FTE	22.42	24.84	31.87
4000 Facility Acquisition & Construction	4,530,542	341,000	364,145
FTE	0.00	0.00	0.00
5000 Other Uses	6,347,360	8,061,004	10,714,187
5100 Debt Service*	1,241,704	1,189,473	1,219,671
5200 Interfund Transfers*	15,340,309	16,635,608	18,112,405
6000 Contingency	0	2,376,050	2,391,711
7000 Unappropriated Ending Fund Balance	12,873,483	448,223	218,770
Total Requirements	\$75,390,384	\$72,485,584	\$81,011,396
Total FTE	280.2	312.72	355.13
PROPERTY TAX LEVIES			
Permanent Rate Levy (Rate Limit	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Local Option Levy	per \$1,000	0.5296	0.5296
Levy For General Obligation Bonds			
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding	Estimated Debt Authorized, But	
	on July 1	Not Incurred on July 1	
General Obligation Bonds	\$0		
Other Bonds	\$8,932,000		
Other Borrowings			
Total	\$8,932,000		

Affidavit of Publication
The News-Review
Of Douglas County

Roseburg, Oregon

ISSUED DAILY EXCEPT MONDAY & SATURDAY

STATE OF OREGON
COUNTY OF DOUGLAS } ss.

I, LAURA STUDEBAKER, being first duly sworn, depose and say that I am the CLASSIFIEDS MANAGER, 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 _____

#88822 Legal Notice of #8832 ED-1

a printed copy of which is hereto annexed, was

published in the entire issue of said newspaper for 1

successive and consecutive days in the following

issue:

06/09/2023

The fee actually charged by such newspaper for such publication is \$445.50

USA

Subscribed and sworn to before me this 9th day of June, 2023.

Cindy Louise Smith
Notary Public of Oregon



FORM OR-ED-1 NOTICE OF BUDGET HEARING

A public meeting of the Douglas Education Service District Board of Directors will be held on June 15, 2023 at 6:30 pm at 1409 NE Diamond Lake Blvd, Suite 110, Roseburg, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Douglas Education Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1409 NE Diamond Lake Blvd, Suite 110 Roseburg Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at <https://douglased.k12.or.us/fiscal-information/>. 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: Venise Anderson Telephone: 541-440-4761 Email: valanderson@desd.k12.or.us

FINANCIAL SUMMARY - RESOURCES				
TOTAL OF ALL FUNDS	Actual Amount Last Year: 2021-2022	Adopted Budget This Year: 2022-2023	Approved Budget Next Year: 2023-2022	
Beginning Fund Balance	\$14,325,034	\$9,385,431	\$8,750,653	
Current Year Property Taxes other than Local Option Taxes	4,059,638	5,110,400	5,065,400	
Current Year Local Option Property Taxes	0	0	0	
Other Revenue from Local Sources	10,155,545	8,669,154	9,604,520	
Revenue from Intermediate Sources	1,247,313	1,453,455	1,362,269	
Revenue from State Sources	24,039,230	24,978,790	29,198,811	
Revenue from Federal Sources	6,224,315	5,723,494	8,543,939	
Interfund Transfers	15,340,309	16,964,890	18,112,405	
All Other Budget Resources				
Total Resources	\$75,390,384	\$72,485,584	\$81,011,396	

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION				
Salaries	\$16,160,720	\$19,294,415	\$20,775,161	
Other Associated Payroll Costs	8,934,218	11,633,086	13,647,836	
Purchased Services	4,467,978	7,537,206	8,698,411	
Supplies & Materials	2,204,003	2,153,519	2,292,705	
Capital Outlay	5,945,448	549,895	507,145	
Other Objects (except debt service & interfund transfers)	8,202,521	10,678,108	13,475,833	
Debt Service*	1,241,704	1,189,473	1,719,671	
Interfund Transfers*	15,340,309	16,635,608	18,112,405	
Operating Contingency		2,376,050	2,391,711	
Unappropriated Ending Fund Balance & Reserves	12,873,483	448,223	218,770	
Total Requirements	\$75,390,384	\$72,485,584	\$81,011,396	

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION				
1000 Instruction	\$15,116,841	\$19,856,657	\$19,970,164	
FTE	131.40	150.25	161.40	
2000 Support Services	17,405,966	19,987,534	24,033,406	
FTE	126.38	137.63	161.88	
3000 Enterprise & Community Service	2,534,178	3,569,834	3,986,938	
FTE	22.42	24.84	31.87	
4000 Facility Acquisition & Construction	4,530,542	341,000	364,145	
FTE	0.00	0.00	0.00	
5000 Other Uses	6,347,360	8,061,004	10,714,187	
5100 Debt Service*	1,241,704	1,189,473	1,219,671	
5200 Interfund Transfers*	15,340,309	16,635,608	18,112,405	
6000 Contingency	0	2,376,050	2,391,711	
7000 Unappropriated Ending Fund Balance	12,873,483	448,223	218,770	
Total Requirements	\$75,390,384	\$72,485,584	\$81,011,396	
Total FTE	280.2	312.72	355.13	

PROPERTY TAX RATES			
Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Imposed
Payment Rate Levy per \$1,000	0.5296	0.5296	0.5296
Local Option Levy			
Levy for General Obligation Bonds			

STATEMENT OF INDEBTEDNESS			
	Estimated Debt Outstanding on July 1	Estimated Debt Authorized But Not Incurred on July 1	
LONG TERM DEBT			
General Obligation Bonds	\$0		
Other Bonds	8,932,000		
Other Borrowings			
Total	8,932,000		

#8832 Pub. Dates: June 9, 2023

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

To assessor of Douglas County

FORM OR-ED-50 2023-2024

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

Check here if this is
an amended form.

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

District Name Douglas County Name _____

1409 NE Diamond Lake Blvd, Suite 110 Roseburg OR 97470 July 14, 2023

Mailing Address of District City State Zip Date Submitted

Venice L Anderson Chief Finance Officer 541-440-4796 vanderson@desd.k12.or.us

Contact Person Title Daytime Telephone Contact Person E-mail

CERTIFICATION - You must check one box:

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

PART I: TOTAL PROPERTY TAX LEVY

	Subject to Education Limits Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit)	1 0.05296	
2. Local option operating tax	2	Excluded from Measure 5 Limits
3. Local option capital project tax	3	Amount of Levy
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		4a.
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001		4b.
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)		4c. \$0

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.05296
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

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

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

150-504-060 (Rev. 10-12-22) (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.

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Roseburg, Oregon

ISSUED DAILY EXCEPT MONDAY & SATURDAY

STATE OF OREGON

COUNTY OF DOUGLAS } ss.

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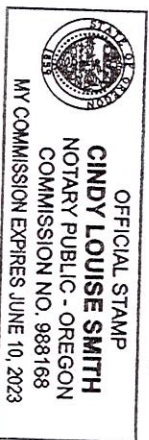
#87324 Legal Notice of #8640 ESD BUDGET

a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for 1 successive and consecutive days in the following issue:
04/30/2023

The fee actually charged by such newspaper for such publication is \$66.47

Subscribed and sworn to before me this 1st day of May, 2023.

Notary Public of Oregon



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, 2023 to June 30, 2024, will be held at 1409 NE Diamond Lake Blvd, Roseburg, OR. The meeting will take place on the 17th day of May, 2023 at 7:00 p.m. The purpose is to receive the budget message and document of the district. A copy of the budget document may be inspected and obtained on or after May 17, 2023 at the administrative offices, 1409 NE Diamond Lake Blvd, Roseburg, OR, between 8:00 a.m. and 4:30 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Any person may ask questions about and comment on the budget document.

#8640 Pub. Dates: April 30, 2023

Douglas ESD

https://douglassesd.k12.or.us

Imported BUTTE FALLS OEBS - Benefit Man... Pandoa Butte Falls School D... DESD Frontline - Sign In Oregon Institute of... SIA - Dashboard Orange Frog - Dou... KDP Portal My PayPal 2023 Budget Symp... rM reMarkable • Home

f Instagram English

DOUGLAS
EDUCATION SERVICE DISTRICT
LISTEN • LEARN • LEAD

Home About Programs Services Parents Educators Careers

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, 2023 to June 30, 2024, will be held at 1409 NE Diamond Lake Blvd, Roseburg, OR. The meeting will take place on the 17th day of May, 2023 at 7:00 p.m. The purpose is to receive the budget message and document of the district. A copy of the budget document may be inspected and obtained on or after May 17, 2023 at the administrative offices, 1409 NE Diamond Lake Blvd, Roseburg, OR, between 8:00 a.m. and 4:30 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. Any person may ask questions about and comment on the budget document.

Intent to home school online notification form

[Click Here](#)

Learn about the school-based mental health cohort

5/9/2023

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 charges 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

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