



DOUGLAS

EDUCATION SERVICE DISTRICT

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2023 - 2024

PROPOSED BUDGET

Making a difference where we live

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 Freiling	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.

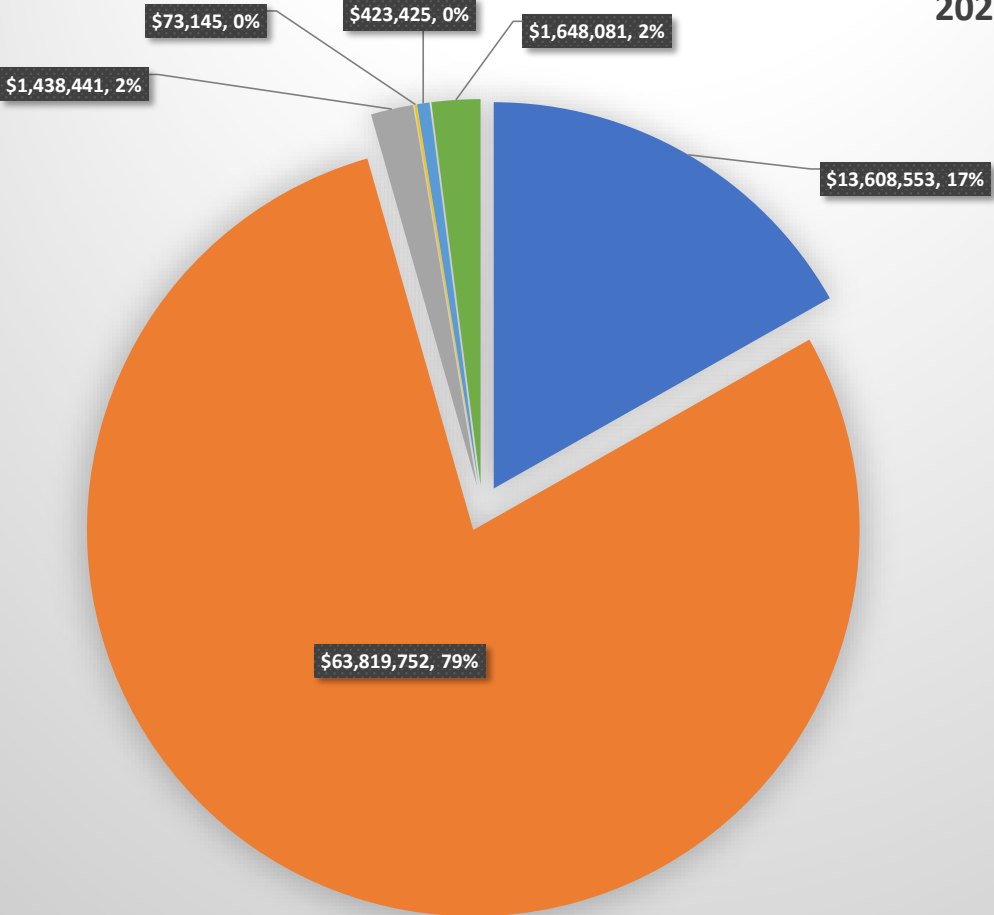
BUDGET INFORMATION

The 2023-24 Proposed 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 Proposed Budget Funds Summary

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund	Enterprise Funds	Internal Service Funds	Proposed 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	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 Proposed Budget All Funds

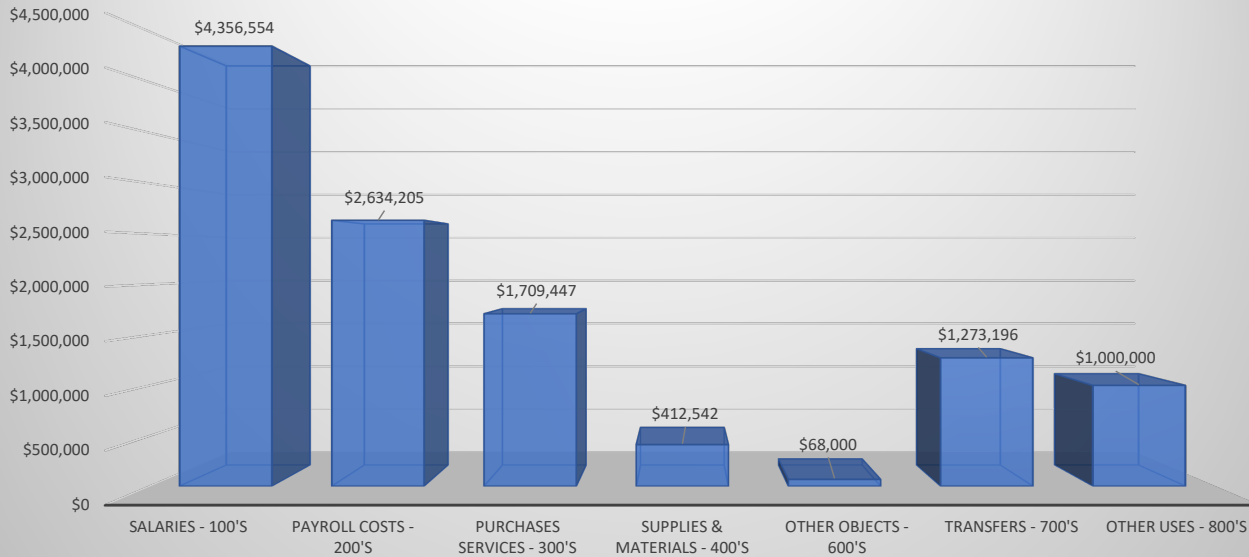


- General Fund - 100's
- Special Revenue Funds - 200's
- Debt Service Funds - 300's
- Capital Projects Fund - 401
- Enterprise Fund - 500
- Internal Service Funds - 600's

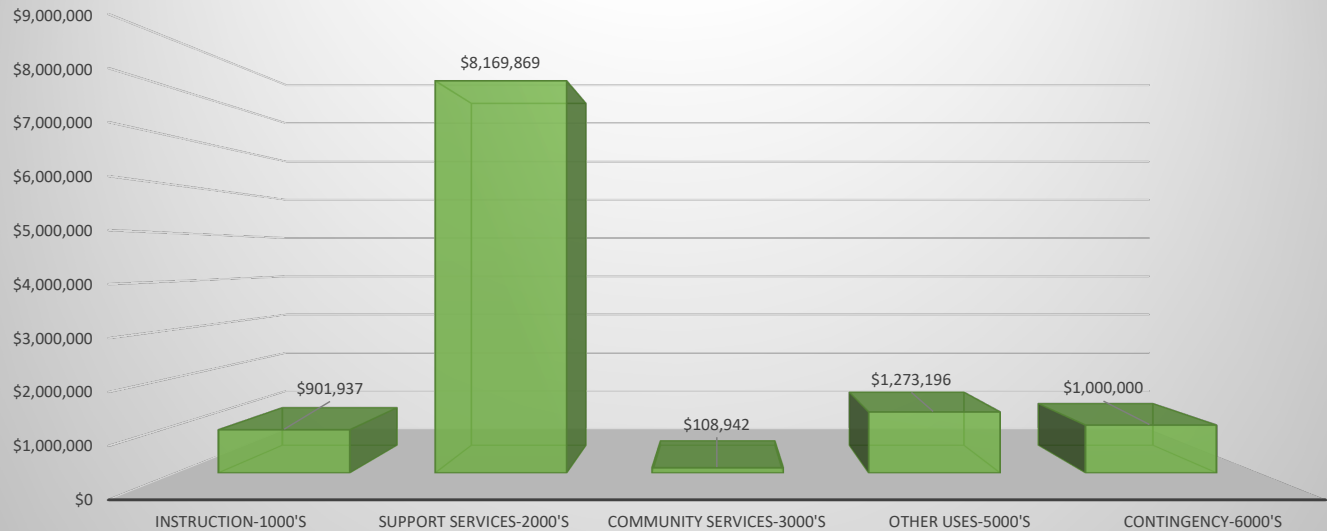
GENERAL FUND

FUND – 100

General Fund Expenditures by Object 2023-2024 Proposed Budget



General Fund Expenditures by Function 2023-2024 Proposed 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. Proposed 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 Proposed 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		FTE
Instruction	\$ 750,903	7.27	\$ 901,937	9.85	\$ 151,034	2.58
Support Services	\$ 7,766,149	53.42	\$ 8,169,869	56.16	\$ 403,719	2.75
Enterprise and Community Services	\$ 109,000		\$ 108,942	0.54	\$ (58)	0.54
Facilities Acquisition & Construction	\$ -		\$ -		\$ -	-
Other Uses	\$ 1,214,710		\$ 1,273,196		\$ 58,486	-
Contingency	\$ 1,000,000		\$ 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
Fund 100 General Fund								
1110 Taxes	5,045,061	5,058,638	5,110,400	0.00	5,065,400	0.00	0	0
1500 Earnings-Investments	44,235	43,173	40,000	0.00	50,000	0.00	0	0
1940 Svcs Oth Local Educa Agen	2,690	1,830	3,500	0.00	0	0.00	0	0
1960 Recovery of Prior Years' Expenditures	8,334	21,257	10,000	0.00	10,000	0.00	0	0
1980 Fees Charged To Grants	1,445,224	1,585,714	1,430,000	0.00	1,500,000	0.00	0	0
1990 Miscellaneous	10,312	19,213	33,354	0.00	26,000	0.00	0	0
1000 Revenue from Local Sources	6,555,856	6,729,825	6,627,254	0.00	6,651,400	0.00	0	0
3101 SSF- Gen Support	1,830,609	1,632,659	2,103,108	0.00	2,436,544	0.00	0	0
3199 Other Unrestricted Grants in aid	0	10,931	0	0.00	0	0.00	0	0
3299 Restr Grants Other	0	10,400	10,400	0.00	0	0.00	0	0
3000 Revenue from State Sources	1,830,609	1,653,990	2,113,508	0.00	2,436,544	0.00	0	0
5200 Interfund Transfers	0	400,000	100,000	0.00	366,000	0.00	0	0
5400 Resources Beg Fund Bal	1,390,077	2,243,278	2,000,000	0.00	2,000,000	0.00	0	0
5000 Other Sources	1,390,077	2,643,278	2,100,000	0.00	2,366,000	0.00	0	0
Total Fund 100 General Fund	9,776,542	11,027,093	10,840,762	0.00	11,453,944	0.00	0	0

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
Fund 100	General Fund									
Function 1220	Restr Pgrms Stdnts Disabl									
100	Salaries		157,496	177,071	184,792	3.47	218,535	3.88	0	0
200	Salary Benefits		108,200	102,224	111,121	0.00	123,105	0.00	0	0
300	Purchase Services		4,449	8,293	9,079	0.00	9,490	0.00	0	0
400	Supplies		1,489	1,207	4,000	0.00	4,000	0.00	0	0
Total Function 1220	Restr Pgrms Stdnts Disabl		271,633	288,795	308,992	3.47	355,130	3.88	0	0
Function 1260	Early Intervention									
100	Salaries		124,639	186,098	256,605	3.79	304,476	5.97	0	0
200	Salary Benefits		135,249	96,903	144,791	0.00	202,532	0.00	0	0
300	Purchase Services		4,779	5,195	30,515	0.00	27,800	0.00	0	0
400	Supplies		10,026	7,599	10,000	0.00	12,000	0.00	0	0
Total Function 1260	Early Intervention		274,693	295,797	441,911	3.79	546,807	5.97	0	0
Major Function 1000	Instruction		546,325	584,592	750,903	7.26	901,937	9.85	0	0
Function 2130	Health Services									
100	Salaries		95,488	161,238	319,427	4.25	331,953	4.25	0	0
200	Salary Benefits		96,845	57,978	136,937	0.00	190,346	0.00	0	0
300	Purchase Services		54,260	18,145	36,617	0.00	25,790	0.00	0	0
400	Supplies		4,035	2,470	5,000	0.00	3,000	0.00	0	0
600	Other Objects		0	419	500	0.00	1,000	0.00	0	0
Total Function 2130	Health Services		250,628	240,250	498,481	4.25	552,088	4.25	0	0
Function 2140	Psychological Services									
100	Salaries		50,754	30,516	94,069	1.15	93,493	2.60	0	0
200	Salary Benefits		23,237	18,890	53,345	0.00	61,470	0.00	0	0

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
Fund 100	General Fund								
300	Purchase Services	162	203	1,280	0.00	1,310	0.00	0	0
Total Function 2140	Psychological Services	74,153	49,609	148,694	1.15	156,273	2.60	0	0
Function 2150	Speech Pathology & Audiology Services								
100	Salaries	1,215,598	1,399,863	1,563,210	27.04	1,473,021	25.01	0	0
200	Salary Benefits	716,110	758,341	954,295	0.00	942,326	0.00	0	0
300	Purchase Services	600,461	480,193	634,453	0.00	917,220	0.00	0	0
400	Supplies	43,671	99,507	24,000	0.00	34,000	0.00	0	0
500	Equipment	648	0	0	0.00	0	0.00	0	0
600	Other Objects	3,445	4,081	4,000	0.00	500	0.00	0	0
Total Function 2150	Speech Pathology & Audiology Services	2,579,933	2,741,984	3,179,958	27.04	3,367,068	25.01	0	0
Function 2160	Oth Student Treatment Svc								
100	Salaries	288,536	301,831	298,941	4.22	365,888	4.93	0	0
200	Salary Benefits	134,983	72,900	162,036	0.00	189,915	0.00	0	0
300	Purchase Services	7,842	114,053	145,771	0.00	158,599	0.00	0	0
400	Supplies	467	518	1,000	0.00	850	0.00	0	0
Total Function 2160	Oth Student Treatment Svc	431,828	489,302	607,748	4.22	715,251	4.93	0	0
Function 2190	Svc Direct/Studnt Supp Sv								
100	Salaries	106,684	149,960	52,099	0.70	89,426	2.40	0	0
200	Salary Benefits	43,219	94,366	49,308	0.00	63,702	0.00	0	0
300	Purchase Services	12,545	19,256	92,779	0.00	111,215	0.00	0	0
400	Supplies	2,533	6,510	3,500	0.00	3,300	0.00	0	0
600	Other Objects	805	75	500	0.00	500	0.00	0	0
Total Function 2190	Svc Direct/Studnt Supp Sv	165,784	270,167	198,186	0.70	268,143	2.40	0	0
Function 2210	Improvment Instruc Svcs								

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	
<hr/>									
Fund 100	General Fund								
<hr/>									
100	Salaries	29,758	212,325	205,468	2.90	227,592	2.91	0	0
200	Salary Benefits	68,847	115,860	116,395	0.00	138,441	0.00	0	0
300	Purchase Services	22,392	73,295	88,128	0.00	82,990	0.00	0	0
400	Supplies	22,887	32,700	15,500	0.00	20,500	0.00	0	0
600	Other Objects	225	25	5,600	0.00	6,000	0.00	0	0
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Total Function	2210 Improvement Instruc Svcs	144,109	434,204	431,091	2.90	475,523	2.91	0	0
<hr/>									
Function	2220 Educational Media Services								
300	Purchase Services	20,002	0	20,000	0.00	20,000	0.00	0	0
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Total Function	2220 Educational Media Services	20,002	0	20,000	0.00	20,000	0.00	0	0
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Function	2240 Instructional Staff Dev								
300	Purchase Services	0	0	47,000	0.00	47,000	0.00	0	0
400	Supplies	4,668	0	3,000	0.00	3,000	0.00	0	0
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Total Function	2240 Instructional Staff Dev	4,668	0	50,000	0.00	50,000	0.00	0	0
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Function	2310 Board Of Education Svcs								
300	Purchase Services	27,723	22,738	39,050	0.00	34,550	0.00	0	0
400	Supplies	5,908	10,039	11,000	0.00	12,500	0.00	0	0
600	Other Objects	11,116	16,157	19,500	0.00	17,500	0.00	0	0
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Total Function	2310 Board Of Education Svcs	44,747	48,933	69,550	0.00	64,550	0.00	0	0
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Function	2321 Office Superintendent Svc								
100	Salaries	160,536	180,560	192,640	1.50	212,003	1.60	0	0
200	Salary Benefits	148,154	144,513	145,506	0.00	123,427	0.00	0	0
300	Purchase Services	10,889	27,699	26,620	0.00	36,620	0.00	0	0
400	Supplies	6,364	11,328	6,500	0.00	11,000	0.00	0	0
600	Other Objects	23,472	23,126	25,000	0.00	27,000	0.00	0	0
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Total Function	2321 Office Superintendent Svc	349,415	387,226	396,266	1.50	410,051	1.60	0	0

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
<hr/>										
Fund	100	General Fund								
<hr/>										
Function	2324	State & Federal Relation Services								
	300	Purchase Services	3,750	4,236	3,900	0.00	3,900	0.00	0	0
Total Function 2324 State & Federal Relation Services			3,750	4,236	3,900	0.00	3,900	0.00	0	0
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Function	2520	Fiscal Services								
	100	Salaries	199,388	198,971	325,188	3.05	299,972	3.55	0	0
	200	Salary Benefits	84,103	76,296	112,029	0.00	174,420	0.00	0	0
	300	Purchase Services	22,512	26,767	37,570	0.00	38,596	0.00	0	0
	400	Supplies	4,632	4,483	8,500	0.00	8,500	0.00	0	0
	500	Equipment	479	0	0	0.00	0	0.00	0	0
	600	Other Objects	5,435	(3,554)	15,000	0.00	15,000	0.00	0	0
Total Function 2520 Fiscal Services			316,549	302,962	498,287	3.05	536,489	3.55	0	0
<hr/>										
Function	2573	Courier Service								
	100	Salaries	15,791	13,649	14,990	0.32	14,823	0.32	0	0
	200	Salary Benefits	5,878	5,798	6,061	0.00	6,501	0.00	0	0
	300	Purchase Services	4,253	7,234	8,662	0.00	9,170	0.00	0	0
	400	Supplies	0	714	1,500	0.00	1,500	0.00	0	0
Total Function 2573 Courier Service			25,923	27,394	31,213	0.32	31,994	0.32	0	0
<hr/>										
Function	2630	Information Services								
	100	Salaries	128,936	123,629	211,265	3.28	153,734	2.48	0	0
	200	Salary Benefits	62,274	42,541	102,480	0.00	62,115	0.00	0	0
	300	Purchase Services	4,922	23,129	29,151	0.00	24,651	0.00	0	0
	400	Supplies	0	228	1,500	0.00	2,600	0.00	0	0
	600	Other Objects	180	180	500	0.00	500	0.00	0	0
Total Function 2630 Information Services			196,311	189,706	344,896	3.28	243,600	2.48	0	0
<hr/>										
Function	2640	Staff Services								

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
Fund	100	General Fund								
100	Salaries		305,669	343,473	355,600	5.00	396,632	5.00	0	0
200	Salary Benefits		194,790	207,202	218,739	0.00	248,823	0.00	0	0
300	Purchase Services		38,320	29,951	38,265	0.00	37,900	0.00	0	0
400	Supplies		36,487	59,917	11,000	0.00	5,200	0.00	0	0
600	Other Objects		478	665	1,000	0.00	0	0.00	0	0
Total Function	2640	Staff Services	575,743	641,208	624,604	5.00	688,555	5.00	0	0
Function	2645	Staff Services-Heath								
300	Purchase Services		50,000	25,000	25,000	0.00	0	0.00	0	0
Total Function	2645	Staff Services-Heath	50,000	25,000	25,000	0.00	0	0.00	0	0
Function	2660	Technology Services								
100	Salaries		117,105	118,876	169,615	2.00	133,581	1.10	0	0
200	Salary Benefits		66,591	60,670	97,797	0.00	80,348	0.00	0	0
300	Purchase Services		112,789	112,783	95,863	0.00	104,863	0.00	0	0
400	Supplies		234,724	207,381	275,000	0.00	267,592	0.00	0	0
600	Other Objects		7,477	0	0	0.00	0	0.00	0	0
Total Function	2660	Technology Services	538,686	499,710	638,275	2.00	586,384	1.10	0	0
Major Function	2000	Support Services	5,772,229	6,351,892	7,766,149	55.42	8,169,869	56.16	0	0
Function	3300	Community Services								
100	Salaries		0	0	24,309	0.20	41,425	0.54	0	0
200	Salary Benefits		0	0	12,373	0.00	26,735	0.00	0	0
300	Purchase Services		0	674	37,318	0.00	17,783	0.00	0	0
400	Supplies		0	0	35,000	0.00	23,000	0.00	0	0
Total Function	3300	Community Services	0	674	109,000	0.20	108,942	0.54	0	0
Major Function	3000	Enterprise & Community Services	0	674	109,000	0.20	108,942	0.54	0	0

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
Fund 100 General Fund										
Function 5200	Transfers Of Funds									
700	Transfers		45,000	45,000	45,000	0.00	45,000	0.00	0	0
Total Function 5200 Transfers Of Funds			45,000	45,000	45,000	0.00	45,000	0.00	0	0
Function 5300	Apportionment Funds ESD									
700	Transfers		1,169,710	1,169,711	1,169,710	0.00	1,228,196	0.00	0	0
Total Function 5300 Apportionment Funds ESD			1,169,710	1,169,711	1,169,710	0.00	1,228,196	0.00	0	0
Major Function 5000 Other Uses			1,214,710	1,214,711	1,214,710	0.00	1,273,196	0.00	0	0
Function 6000	Contingencies									
800	Other Uses		0	0	1,000,000	0.00	1,000,000	0.00	0	0
Total Function 6000 Contingencies			0	0	1,000,000	0.00	1,000,000	0.00	0	0
Major Function 6000 Contingencies			0	0	1,000,000	0.00	1,000,000	0.00	0	0
Total Fund 100	General Fund		7,533,264	8,151,869	10,840,762	62.88	11,453,944	66.55	0	0

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 Proposed 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	\$ 2,094,609	17.28	\$ 177,911
Enterprise and Community Services	\$ -		\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -		\$ -
Other Uses	\$ -		\$ 60,000		\$ 60,000
Contingency	\$ -		\$ -		\$ -
Ending Fund Balance	\$ -		\$ -		\$ -
Total Expenditures	\$ 1,916,698	16.32	\$ 2,154,609	17.28	\$ 237,911

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

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

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
<hr/>										
Fund	101	General Fund-Other								
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Function	2520	Fiscal Services								
100		Salaries	311,744	324,149	349,559	5.00	312,891	4.50	0	0
200		Salary Benefits	158,999	162,530	185,401	0.00	194,233	0.00	0	0
300		Purchase Services	23,892	26,421	84,661	0.00	15,173	0.00	0	0
400		Supplies	337	739	24,554	0.00	1,305	0.00	0	0
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Total Function	2520	Fiscal Services	494,971	513,839	644,175	5.00	523,602	4.50	0	0
<hr/>										
Function	2630	Information Services								
100		Salaries	8,955	12,621	14,452	0.22	56,518	0.78	0	0
200		Salary Benefits	8,732	2,416	4,969	0.00	22,510	0.00	0	0
300		Purchase Services	236	1,142	2,579	0.00	1,879	0.00	0	0
400		Supplies	524	155	1,500	0.00	1,500	0.00	0	0
600		Other Objects	170	0	1,500	0.00	1,000	0.00	0	0
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Total Function	2630	Information Services	18,617	16,335	25,000	0.22	83,407	0.78	0	0
<hr/>										
Function	2640	Staff Services								
100		Salaries	89,429	90,000	116,006	2.00	152,316	2.00	0	0
200		Salary Benefits	44,725	43,352	62,531	0.00	107,703	0.00	0	0
300		Purchase Services	1,346	4,088	18,463	0.00	2,831	0.00	0	0
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Total Function	2640	Staff Services	135,500	137,440	197,000	2.00	262,850	2.00	0	0
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Function	2660	Technology Services								
100		Salaries	427,680	428,505	457,406	9.10	532,887	10.00	0	0
200		Salary Benefits	305,468	299,149	325,905	0.00	400,207	0.00	0	0
300		Purchase Services	130,911	91,286	82,059	0.00	53,689	0.00	0	0
400		Supplies	75,101	157,048	185,153	0.00	217,967	0.00	0	0
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Total Function	2660	Technology Services	939,160	975,987	1,050,523	9.10	1,204,750	10.00	0	0
<hr/>										
Major Function	2000	Support Services	1,588,248	1,643,601	1,916,698	16.32	2,074,609	17.28	0	0

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
Fund 101 General Fund-Other									
Function 5200	Transfers Of Funds								
700	Transfers	0	0	0	0.00	80,000	0.00	0	0
Total Function 5200 Transfers Of Funds		0	0	0	0.00	80,000	0.00	0	0
Major Function 5000	Other Uses	0	0	0	0.00	80,000	0.00	0	0
Total Fund 101	General Fund-Other	1,588,248	1,643,601	1,916,698	16.32	2,154,609	17.28	0	0

**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 Proposed 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
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Fund 201										
	4500	Restr Rev Fed Gov To Stat	0	0	0	0.00	2,649,980	0.00	0	0
	4000	Revenue from Federal Sources	0	0	0	0.00	2,649,980	0.00	0	0
Total Fund 201		Federal Sourced Funds	0	0	0	0.00	2,649,980	0.00	0	0

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
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Fund 201	Federal Sourced Funds								
700	Transfers	0	0	0	0.00	149,500	0.00	0	0
<hr/>									
Total Function 5300	Apportionment Funds ESD	0	0	0	0.00	149,500	0.00	0	0
<hr/>									
Major Function 5000	Other Uses	0	0	0	0.00	149,500	0.00	0	0
<hr/>									
Total Fund 201	Federal Sourced Funds	0	0	0	0.00	2,649,980	17.26	0	0

**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 Proposed 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

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

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
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	0	0
200	Salary Benefits		3,122,170	3,554,789	4,709,989	0.00	5,054,099	0.00	0	0
300	Purchase Services		1,769,366	2,071,016	3,034,937	0.00	2,898,579	0.00	0	0
400	Supplies		712,947	157,867	237,128	0.00	121,733	0.00	0	0
500	Equipment		454,283	258,010	52,895	0.00	37,000	0.00	0	0
600	Other Objects		1,055,900	1,216,903	1,723,641	0.00	1,541,335	0.00	0	0
Total Function 1260	Early Intervention		12,446,056	13,513,140	17,593,363	129.98	17,403,727	136.52	0	0
Function 1280	Alternative Education									
100	Salaries		738,120	459,093	573,036	11.65	671,789	11.43	0	0
200	Salary Benefits		483,359	269,007	375,972	0.00	429,275	0.00	0	0
300	Purchase Services		40,407	30,256	104,967	0.00	107,000	0.00	0	0
400	Supplies		38,120	32,662	62,943	0.00	67,686	0.00	0	0
500	Equipment		2,422	0	2,000	0.00	1,000	0.00	0	0
600	Other Objects		82,052	71,130	99,082	0.00	100,250	0.00	0	0
Total Function 1280	Alternative Education		1,384,481	862,147	1,218,000	11.65	1,377,000	11.43	0	0
Function 1294	Youth Corrections Education									
100	Salaries		98,003	82,595	116,911	1.35	139,448	3.60	0	0
200	Salary Benefits		56,788	50,426	67,692	0.00	97,069	0.00	0	0
300	Purchase Services		1,061	1,184	30,612	0.00	6,900	0.00	0	0
400	Supplies		10,315	9,800	58,230	0.00	24,487	0.00	0	0
600	Other Objects		14,024	12,957	21,146	0.00	19,596	0.00	0	0
Total Function 1294	Youth Corrections Education		180,190	156,962	294,591	1.35	287,500	3.60	0	0
Major Function 1000	Instruction		14,010,727	14,532,249	19,105,954	142.98	19,068,227	151.55	0	0
Function 2110	Attendance & Social Work									

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
Fund 205	Grants & Projects Fund								
100	Salaries	86,844	190,209	99,984	2.00	130,467	3.00	0	0
200	Salary Benefits	44,397	75,672	61,669	0.00	91,423	0.00	0	0
300	Purchase Services	48,130	13,237	29,480	0.00	24,300	0.00	0	0
400	Supplies	1,853	13,064	33,800	0.00	6,191	0.00	0	0
600	Other Objects	11,550	21,624	20,109	0.00	7,330	0.00	0	0
Total Function 2110 Attendance & Social Work		192,774	313,805	245,042	2.00	259,711	3.00	0	0
Function 2120	Guidance Services								
100	Salaries	208,644	252,460	243,531	4.55	228,095	4.73	0	0
200	Salary Benefits	137,002	148,332	144,344	0.00	157,321	0.00	0	0
300	Purchase Services	93,462	16,641	143,231	0.00	152,429	0.00	0	0
400	Supplies	10,097	4,508	24,717	0.00	21,187	0.00	0	0
600	Other Objects	115,031	113,549	119,531	0.00	77,082	0.00	0	0
Total Function 2120 Guidance Services		564,236	535,489	675,354	4.55	636,114	4.73	0	0
Function 2130	Health Services								
100	Salaries	197,486	174,695	130,319	1.60	31,795	0.32	0	0
200	Salary Benefits	65,844	97,789	73,832	0.00	18,348	0.00	0	0
300	Purchase Services	7,214	2,781	93,612	0.00	41,857	0.00	0	0
400	Supplies	0	24,085	0	0.00	0	0.00	0	0
600	Other Objects	3,673	22,394	0	0.00	0	0.00	0	0
Total Function 2130 Health Services		274,217	321,743	297,763	1.60	92,000	0.32	0	0
Function 2160	Oth Student Treatment Svc								
100	Salaries	433,966	373,149	421,867	7.91	510,527	9.96	0	0
200	Salary Benefits	270,931	277,217	241,465	0.00	322,285	0.00	0	0
300	Purchase Services	9,521	11,289	15,303	0.00	9,090	0.00	0	0
400	Supplies	14,352	0	8,970	0.00	0	0.00	0	0

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
Fund 205	Grants & Projects Fund								
600	Other Objects	0	0	10,160	0.00	10,000	0.00	0	0
Total Function 2160 Oth Student Treatment Svc		728,770	661,655	697,765	7.91	851,902	9.96	0	0
Function 2190	Svc Direct/Studnt Supp Sv								
100	Salaries	84,565	87,620	91,534	1.00	98,051	1.00	0	0
200	Salary Benefits	50,446	50,207	51,925	0.00	60,816	0.00	0	0
300	Purchase Services	1,346	1,358	1,413	0.00	1,450	0.00	0	0
400	Supplies	0	0	60,000	0.00	65,510	0.00	0	0
Total Function 2190 Svc Direct/Studnt Supp Sv		136,357	139,185	204,872	1.00	225,827	1.00	0	0
Function 2210	Improvment Instruc Svcs								
100	Salaries	314,000	232,739	385,201	5.04	457,635	6.17	0	0
200	Salary Benefits	146,165	114,307	196,746	0.00	269,659	0.00	0	0
300	Purchase Services	539,683	453,551	398,996	0.00	594,000	0.00	0	0
400	Supplies	164,606	127,048	173,223	0.00	157,897	0.00	0	0
600	Other Objects	77,220	61,567	86,955	0.00	44,796	0.00	0	0
Total Function 2210 Improvment Instruc Svcs		1,241,675	989,210	1,241,121	5.04	1,523,987	6.17	0	0
Function 2230	Assessment And Testing								
300	Purchase Services	1,254	36	0	0.00	13,663	0.00	0	0
400	Supplies	0	0	13,699	0.00	0	0.00	0	0
Total Function 2230 Assessment And Testing		1,254	36	13,699	0.00	13,663	0.00	0	0
Function 2240	Instructional Staff Dev								
100	Salaries	420,331	341,560	559,100	8.08	751,642	10.68	0	0
200	Salary Benefits	157,896	179,379	324,728	0.00	431,208	0.00	0	0
300	Purchase Services	262,005	165,220	652,115	0.00	1,129,147	0.00	0	0
400	Supplies	30,495	9,152	105,747	0.00	273,291	0.00	0	0
600	Other Objects	57,613	42,889	86,028	0.00	43,387	0.00	0	0

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
Fund 205	Grants & Projects Fund									
Total Function	2240	Instructional Staff Dev	928,340	738,200	1,727,719	8.08	2,628,675	10.68	0	0
Function	2321	Office Superintendent Svc								
400		Supplies	0	1,935	0	0.00	0	0.00	0	0
Total Function	2321	Office Superintendent Svc	0	1,935	0	0.00	0	0.00	0	0
Function	2540	Opertion/Maint Of Plant								
100		Salaries	44,382	46,209	47,141	1.00	49,023	1.00	0	0
200		Salary Benefits	34,914	34,857	34,399	0.00	39,895	0.00	0	0
300		Purchase Services	1,071	1,071	1,113	0.00	1,135	0.00	0	0
Total Function	2540	Opertion/Maint Of Plant	80,367	82,137	82,653	1.00	90,054	1.00	0	0
Function	2610	Direction of Central Support Activities								
600		Other Objects	5,223	7,448	11,596	0.00	11,596	0.00	0	0
Total Function	2610	Direction of Central Support Activities	5,223	7,448	11,596	0.00	11,596	0.00	0	0
Function	2620	Grant Manager								
100		Salaries	74,389	0	0	0.00	0	0.00	0	0
200		Salary Benefits	42,549	0	0	0.00	0	0.00	0	0
300		Purchase Services	6,348	0	0	0.00	0	0.00	0	0
400		Supplies	173	0	0	0.00	0	0.00	0	0
600		Other Objects	10,852	0	0	0.00	0	0.00	0	0
Total Function	2620	Grant Manager	134,312	0	0	0.00	0	0.00	0	0
Function	2640	Staff Services								
100		Salaries	96,526	104,670	108,035	2.50	45,450	1.00	0	0
200		Salary Benefits	54,318	54,417	75,569	0.00	37,106	0.00	0	0
300		Purchase Services	2,494	3,365	7,783	0.00	4,650	0.00	0	0
400		Supplies	15,000	25,171	35,578	0.00	29,395	0.00	0	0

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
Fund 205	Grants & Projects Fund									
Total Function	2640	Staff Services	168,338	187,623	226,965	2.50	116,601	1.00	0	0
Function	2642	Staff Services-Recruitment								
400		Supplies	0	0	0	0.00	50,000	0.00	0	0
Total Function	2642	Staff Services-Recruitment	0	0	0	0.00	50,000	0.00	0	0
Function	2660	Technology Services								
100		Salaries	71,560	83,877	98,505	1.55	103,786	1.58	0	0
200		Salary Benefits	32,746	31,558	40,037	0.00	47,943	0.00	0	0
300		Purchase Services	1,959	2,467	16,845	0.00	11,920	0.00	0	0
400		Supplies	33,640	507,532	52,000	0.00	24,750	0.00	0	0
500		Equipment	134,729	1,317,217	204,000	0.00	125,000	0.00	0	0
600		Other Objects	0	2,576	145,862	0.00	12,601	0.00	0	0
Total Function	2660	Technology Services	274,635	1,945,227	557,249	1.55	326,000	1.58	0	0
Major Function	2000	Support Services	4,730,498	5,923,694	5,981,798	35.23	6,826,129	39.44	0	0
Function	3300	Community Services								
100		Salaries	154,711	332,388	480,287	6.98	610,424	10.95	0	0
200		Salary Benefits	93,031	146,361	292,332	0.00	332,086	0.00	0	0
300		Purchase Services	43,829	41,985	207,619	0.00	245,012	0.00	0	0
400		Supplies	36,450	57,694	93,864	0.00	112,116	0.00	0	0
600		Other Objects	7,953	33,269	16,514	0.00	43,415	0.00	0	0
700		Transfers	27,435	0	0	0.00	0	0.00	0	0
Total Function	3300	Community Services	363,410	611,696	1,090,616	6.98	1,343,052	10.95	0	0
Major Function	3000	Enterprise & Community Services	363,410	611,696	1,090,616	6.98	1,343,052	10.95	0	0
Function	5200	Transfers Of Funds								
700		Transfers	0	400,000	1,200,000	0.00	1,645,000	0.00	0	0

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	
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Fund 205	Grants & Projects Fund								
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Total Function 5200	Transfers Of Funds	0	400,000	1,200,000	0.00	1,645,000	0.00	0	0
Function 5300	Apportionment Funds ESD								
700	Transfers	0	0	0	0.00	266,491	0.00	0	0
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Total Function 5300	Apportionment Funds ESD	0	0	0	0.00	266,491	0.00	0	0
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Major Function 5000	Other Uses	0	400,000	1,200,000	0.00	1,911,491	0.00	0	0
Function 6000	Contingencies								
800	Other Uses	0	0	475,726	0.00	228,543	0.00	0	0
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Total Function 6000	Contingencies	0	0	475,726	0.00	228,543	0.00	0	0
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Major Function 6000	Contingencies	0	0	475,726	0.00	228,543	0.00	0	0
<hr/>									
Total Fund 205	Grants & Projects Fund	19,104,634	21,467,639	27,854,094	185.19	29,377,442	201.94	0	0

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 Proposed 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 \$ 14,894 (0.0)
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ 21,406,841	\$ 24,714,000	\$ 3,307,159
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

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

Requirements Report

Fund	207	Regional EI/ECSE Contract	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
Function	2210	Improvmnt Instruc Svcs								
100		Salaries	169,890	166,130	179,156	2.75	183,415	2.70	0	0
200		Salary Benefits	89,767	95,283	102,126	0.00	119,004	0.00	0	0
300		Purchase Services	6,026	7,788	5,181	0.00	7,581	0.00	0	0
600		Other Objects	22,423	24,228	25,601	0.00	16,958	0.00	0	0
Total Function	2210	Improvmnt Instruc Svcs	288,106	293,429	312,064	2.75	326,958	2.70	0	0
Major Function	2000	Support Services	288,106	293,429	312,064	2.75	326,958	2.70	0	0
Function	5200	Transfers Of Funds								
700		Transfers	12,727,957	13,584,425	14,515,546	0.00	15,644,000	0.00	0	0
Total Function	5200	Transfers Of Funds	12,727,957	13,584,425	14,515,546	0.00	15,644,000	0.00	0	0
Function	5300	Apportionment Funds ESD								
700		Transfers	4,994,514	5,177,649	6,891,294	0.00	9,070,000	0.00	0	0
Total Function	5300	Apportionment Funds ESD	4,994,514	5,177,649	6,891,294	0.00	9,070,000	0.00	0	0
Major Function	5000	Other Uses	17,722,471	18,762,074	21,406,841	0.00	24,714,000	0.00	0	0
Total Fund	207	Regional EI/ECSE Contract	18,010,576	19,055,503	21,718,905	2.75	25,040,958	2.70	0	0

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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 Proposed 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	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ 2,390,217	17.66	\$ 2,534,944 20.37
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,390,217	17.66	\$ 2,534,944 20.37

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

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
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	0	0
200		Salary Benefits	397,966	560,392	507,155	0.00	795,531	0.00	0	0
300		Purchase Services	445,209	225,311	565,759	0.00	335,059	0.00	0	0
400		Supplies	341,001	64,377	153,267	0.00	100,780	0.00	0	0
600		Other Objects	135,285	133,551	111,274	0.00	162,513	0.00	0	0
Total Function	3300	Community Services	1,908,845	1,921,808	2,390,217	17.66	2,534,944	20.37	0	0
Major Function	3000	Enterprise & Community Services	1,908,845	1,921,808	2,390,217	17.66	2,534,944	20.37	0	0
Total Fund	208	Early Learning Hub Fund	1,908,845	1,921,808	2,390,217	17.66	2,534,944	20.37	0	0

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

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
Fund 230	District Reimbursement Fund									
Function 2110	Attendance & Social Work									
100	Salaries	54,730	0	0	0.00	0	0.00	0	0	
200	Salary Benefits	45,758	0	0	0.00	0	0.00	0	0	
300	Purchase Services	11,335	0	0	0.00	0	0.00	0	0	
400	Supplies	483	0	0	0.00	0	0.00	0	0	
Total Function 2110 Attendance & Social Work			112,306	0	0	0.00	0	0.00	0	0
Function 2120	Guidance Services									
100	Salaries	51,657	20,790	32,762	0.65	67,801	1.12	0	0	
200	Salary Benefits	9,101	6,347	12,326	0.00	28,128	0.00	0	0	
300	Purchase Services	2,341	3,288	14,614	0.00	2,750	0.00	0	0	
400	Supplies	252	10	39,500	0.00	0	0.00	0	0	
600	Other Objects	0	0	3,567	0.00	1,021	0.00	0	0	
Total Function 2120 Guidance Services			63,351	30,435	102,769	0.65	99,700	1.12	0	0
Function 2130	Health Services									
100	Salaries	183,950	302,425	403,158	6.10	337,559	5.16	0	0	
200	Salary Benefits	64,423	160,756	232,763	0.00	212,279	0.00	0	0	
300	Purchase Services	7,064	38,240	31,773	0.00	62,130	0.00	0	0	
400	Supplies	17,064	50	5,000	0.00	3,000	0.00	0	0	
600	Other Objects	0	419	2,000	0.00	1,000	0.00	0	0	
Total Function 2130 Health Services			272,500	501,890	674,694	6.10	615,968	5.16	0	0
Function 2140	Psychological Services									
100	Salaries	204,310	183,831	189,185	2.58	203,818	3.00	0	0	
200	Salary Benefits	106,316	97,447	111,783	0.00	136,245	0.00	0	0	
300	Purchase Services	3,385	3,795	18,499	0.00	11,400	0.00	0	0	
400	Supplies	10,851	22,982	41,000	0.00	19,000	0.00	0	0	

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

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
<hr/>									
Fund 230	District Reimbursement Fund								
<hr/>									
Major Function 2000	Support Services	3,196,098	2,264,386	2,662,808	23.86	2,309,045	22.70	0	0
Function 6000	Contingencies								
800	Other Uses	0	0	14,491	0.00	10,929	0.00	0	0
<hr/>									
Total Function 6000	Contingencies	0	0	14,491	0.00	10,929	0.00	0	0
<hr/>									
Major Function 6000	Contingencies	0	0	14,491	0.00	10,929	0.00	0	0
<hr/>									
Total Fund 230	District Reimbursement Fund	3,196,098	2,264,386	2,677,299	23.86	2,319,974	22.70	0	0

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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 Proposed 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

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

Fund	250	Non-Federal Sourced Funds	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
	1940	Svcs Oth Local Educa Agen	0	0	0	0.00	7,600	0.00	0	0
	1000	Revenue from Local Sources	0	0	0	0.00	7,600	0.00	0	0
	3299	Restr Grants Other	0	0	0	0.00	243,000	0.00	0	0
	3000	Revenue from State Sources	0	0	0	0.00	243,000	0.00	0	0
Total Fund	250	Non-Federal Sourced Funds	0	0	0	0.00	250,600	0.00	0	0

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
<hr/>										
Fund	250	Non-Federal Sourced Funds								
<hr/>										
Function	2150	Speech Pathology & Audiology Services								
100		Salaries	0	0	0	0.00	4,250	0.00	0	0
200		Salary Benefits	0	0	0	0.00	3,350	0.00	0	0
<hr/>										
Total Function	2150	Speech Pathology & Audiology Services	0	0	0	0.00	7,600	0.00	0	0
<hr/>										
Function	2240	Instructional Staff Dev								
100		Salaries	0	0	0	0.00	108,650	1.00	0	0
200		Salary Benefits	0	0	0	0.00	68,952	0.00	0	0
300		Purchase Services	0	0	0	0.00	50,398	0.00	0	0
400		Supplies	0	0	0	0.00	6,000	0.00	0	0
600		Other Objects	0	0	0	0.00	9,000	0.00	0	0
<hr/>										
Total Function	2240	Instructional Staff Dev	0	0	0	0.00	243,000	1.00	0	0
<hr/>										
Major Function	2000	Support Services								
			0	0	0	0.00	250,600	1.00	0	0
<hr/>										
Total Fund	250	Non-Federal Sourced Funds								
			0	0	0	0.00	250,600	1.00	0	0

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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 Proposed 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	FTE
Instruction	\$ -	-	\$ -	-	\$ -
Support Services	\$ 586,838	2.55	\$ 585,791	3.57	\$ (1,047)
Enterprise and Community Services	\$ -		\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -		\$ -
Other Uses	\$ 625,062		\$ 625,260		\$ 198
Contingency	\$ 280,000		\$ 434,803		\$ 154,803
Ending Fund Balance	\$ -		\$ -		\$ -
Total Expenditures	\$ 1,491,900	2.55	\$ 1,645,854	3.57	\$ 153,954

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

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

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
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	0	0
200	Salary Benefits		56,576	42,096	83,434	0.00	84,463	0.00	0	0
300	Purchase Services		60,723	90,141	190,989	0.00	182,865	0.00	0	0
400	Supplies		25,983	26,354	85,000	0.00	85,000	0.00	0	0
500	Equipment		0	26,136	50,000	0.00	50,000	0.00	0	0
600	Other Objects		73,372	34,397	59,208	0.00	53,200	0.00	0	0
Total Function 2540	Opertion/Maint Of Plant		280,474	289,743	586,838	2.55	585,791	3.57	0	0
Major Function 2000	Support Services		280,474	289,743	586,838	2.55	585,791	3.57	0	0
Function 5110	Long Term Debt Service									
600	Other Objects		1,541,798	0	0	0.00	0	0.00	0	0
Total Function 5110	Long Term Debt Service		1,541,798	0	0	0.00	0	0.00	0	0
Function 5200	Transfers Of Funds									
700	Transfers		301,056	624,708	625,062	0.00	625,260	0.00	0	0
Total Function 5200	Transfers Of Funds		301,056	624,708	625,062	0.00	625,260	0.00	0	0
Major Function 5000	Other Uses		1,842,854	624,708	625,062	0.00	625,260	0.00	0	0
Function 6000	Contingencies									
800	Other Uses		0	0	280,000	0.00	434,803	0.00	0	0
Total Function 6000	Contingencies		0	0	280,000	0.00	434,803	0.00	0	0
Major Function 6000	Contingencies		0	0	280,000	0.00	434,803	0.00	0	0
Total Fund 296	Facility Maintenance Fund		2,123,328	914,451	1,491,900	2.55	1,645,854	3.57	0	0

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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 Proposed 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	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
Fund 301 FF&C SERIES 2020								
5200 Interfund Transfers	301,056	624,708	625,062	0.00	625,260	0.00	0	0
5000 Other Sources	301,056	624,708	625,062	0.00	625,260	0.00	0	0
Total Fund 301 FF&C SERIES 2020	301,056	624,708	625,062	0.00	625,260	0.00	0	0

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
<hr/>										
Fund	301	FF&C SERIES 2020								
<hr/>										
Function	5110	Long Term Debt Service								
	600	Other Objects	301,056	624,466	625,062	0.00	625,260	0.00	0	0
<hr/>										
Total Function	5110	Long Term Debt Service	301,056	624,466	625,062	0.00	625,260	0.00	0	0
<hr/>										
Major Function	5000	Other Uses	301,056	624,466	625,062	0.00	625,260	0.00	0	0
<hr/>										
Total Fund	301	FF&C SERIES 2020	301,056	624,466	625,062	0.00	625,260	0.00	0	0

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

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
<hr/>								
Fund 302 PERS Bond								
<hr/>								
Function 5110 Long Term Debt Service								
300 Purchase Services	0	77,828	0	0.00	0	0.00	0	0
600 Other Objects	514,411	539,411	564,411	0.00	594,411	0.00	0	0
<hr/>								
Total Function 5110 Long Term Debt Service	514,411	617,238	564,411	0.00	594,411	0.00	0	0
<hr/>								
Major Function 5000 Other Uses	514,411	617,238	564,411	0.00	594,411	0.00	0	0
<hr/>								
Function 7000 Unappropriated Ending Bal								
800 Other Uses	0	0	448,223	0.00	218,770	0.00	0	0
<hr/>								
Total Function 7000 Unappropriated Ending Bal	0	0	448,223	0.00	218,770	0.00	0	0
<hr/>								
Major Function 7000 Unappropriated Ending Bal	0	0	448,223	0.00	218,770	0.00	0	0
<hr/>								
Total Fund 302 PERS Bond	514,411	617,238	1,012,634	0.00	813,181	0.00	0	0

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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 Proposed 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
Fund 401 Capitol Projects								
5100 Long Term Debt Financing Sources	6,183,051	0	0	0.00	0	0.00	0	0
5200 Interfund Transfers	0	500,000	0	0.00	0	0.00	0	0
5400 Resources Beg Fund Bal	0	4,103,687	250,000	0.00	73,145	0.00	0	0
5000 Other Sources	6,183,051	4,603,687	250,000	0.00	73,145	0.00	0	0
Total Fund 401 Capitol Projects	6,183,051	4,603,687	250,000	0.00	73,145	0.00	0	0

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
Fund 401 Capitol Projects										
Function	4150	Building Acq/Const/Improv								
100		Salaries	44,423	0	0	0.00	0	0.00	0	0
300		Purchase Services	249,277	98,877	0	0.00	0	0.00	0	0
400		Supplies	19,226	72,976	0	0.00	0	0.00	0	0
500		Equipment	1,680,608	4,344,085	0	0.00	0	0.00	0	0
600		Other Objects	85,831	14,604	0	0.00	0	0.00	0	0
Total Function 4150 Building Acq/Const/Improv			2,079,364	4,530,542	0	0.00	0	0.00	0	0
Major Function 4000 Facilities Acquisition & Construction			2,079,364	4,530,542	0	0.00	0	0.00	0	0
Function	5200	Transfers Of Funds								
700		Transfers	0	0	250,000	0.00	73,145	0.00	0	0
Total Function 5200 Transfers Of Funds			0	0	250,000	0.00	73,145	0.00	0	0
Major Function 5000 Other Uses			0	0	250,000	0.00	73,145	0.00	0	0
Total Fund 401	Capitol Projects		2,079,364	4,530,542	250,000	0.00	73,145	0.00	0	0

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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 Proposed 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	\$ 423,425	1.75	\$ 121,390
Enterprise and Community Services	\$ -		\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -		\$ -
Other Uses	\$ -		\$ -		\$ -
Contingency	\$ -		\$ -		\$ -
Ending Fund Balance	\$ -		\$ -		\$ -
Total Expenditures	\$ 302,035	1.5	\$ 423,425	1.75	\$ 121,390
					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
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Fund 500 Print Shop

1910 Rentals	28,542	53,230	34,550	0.00	51,228	0.00	0	0
1940 Svcs Oth Local Educa Agen	190,139	229,879	257,485	0.00	272,197	0.00	0	0

1000 Revenue from Local Sources	218,681	283,109	292,035	0.00	323,425	0.00	0	0
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5400 Resources Beg Fund Bal	(32,711)	(11,466)	10,000	0.00	100,000	0.00	0	0
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5000 Other Sources	(32,711)	(11,466)	10,000	0.00	100,000	0.00	0	0
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Total Fund 500 Print Shop	185,971	271,643	302,035	0.00	423,425	0.00	0	0
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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
Fund	500	Print Shop								
Function	2574	Print, Publ & Dup Service								
100		Salaries	72,454	76,445	78,845	1.50	94,774	1.75	0	0
200		Salary Benefits	38,529	36,830	38,090	0.00	54,731	0.00	0	0
300		Purchase Services	47,228	50,716	86,170	0.00	103,770	0.00	0	0
400		Supplies	38,899	57,098	97,200	0.00	169,500	0.00	0	0
600		Other Objects	328	485	1,730	0.00	650	0.00	0	0
Total Function	2574	Print, Publ & Dup Service	197,437	221,574	302,035	1.50	423,425	1.75	0	0
Major Function	2000	Support Services	197,437	221,574	302,035	1.50	423,425	1.75	0	0
Total Fund	500	Print Shop	197,437	221,574	302,035	1.50	423,425	1.75	0	0

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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 Proposed 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	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

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

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
Fund 610 Unemployment Fund										
Function 2520	Fiscal Services									
300	Purchase Services		500	500	2,500	0.00	2,500	0.00	0	0
Total Function 2520 Fiscal Services			500	500	2,500	0.00	2,500	0.00	0	0
Function 2529	Other Fiscal Services									
200	Salary Benefits		85,522	19,531	200,000	0.00	200,000	0.00	0	0
Total Function 2529 Other Fiscal Services			85,522	19,531	200,000	0.00	200,000	0.00	0	0
Major Function 2000 Support Services			86,022	20,031	202,500	0.00	202,500	0.00	0	0
Function 6000	Contingencies									
800	Other Uses		0	0	165,833	0.00	187,500	0.00	0	0
Total Function 6000 Contingencies			0	0	165,833	0.00	187,500	0.00	0	0
Major Function 6000 Contingencies			0	0	165,833	0.00	187,500	0.00	0	0
Total Fund 610 Unemployment Fund			86,022	20,031	368,333	0.00	390,000	0.00	0	0

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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 Proposed 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
Fund 620 Early Retirement Fund								
5400 Resources Beg Fund Bal	387,345	358,512	340,000	0.00	320,000	0.00	0	0
5000 Other Sources	387,345	358,512	340,000	0.00	320,000	0.00	0	0
Total Fund 620 Early Retirement Fund	387,345	358,512	340,000	0.00	320,000	0.00	0	0

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
<hr/>										
Fund 620	Early Retirement Fund									
<hr/>										
Function 2700	Supplemental Retirement									
200	Salary Benefits		28,832	16,440	140,000	0.00	120,000	0.00	0	0
Total Function 2700 Supplemental Retirement			28,832	16,440	140,000	0.00	120,000	0.00	0	0
<hr/>										
Major Function 2000	Support Services									
Function 6000	Contingencies									
800	Other Uses		0	0	200,000	0.00	200,000	0.00	0	0
Total Function 6000 Contingencies			0	0	200,000	0.00	200,000	0.00	0	0
Major Function 6000 Contingencies			0	0	200,000	0.00	200,000	0.00	0	0
<hr/>										
Total Fund 620	Early Retirement Fund									
			28,832	16,440	340,000	0.00	320,000	0.00	0	0

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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 Proposed 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

Fund	Description	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
Fund 630	Computer Replacement Fund								
	1970 Svcs Other Funds	74,764	132,499	107,244	0.00	100,000	0.00	0	0
	1000 Revenue from Local Sources	74,764	132,499	107,244	0.00	100,000	0.00	0	0
	5400 Resources Beg Fund Bal	197,531	258,080	9,400	0.00	114,000	0.00	0	0
	5000 Other Sources	197,531	258,080	9,400	0.00	114,000	0.00	0	0
Total Fund 630	Computer Replacement Fund	272,295	390,579	116,644	0.00	214,000	0.00	0	0

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
Fund 630 Computer Replacement Fund										
Function 2570	Internal Services									
400	Supplies		14,216	381,177	116,644	0.00	214,000	0.00	0	0
Total Function 2570 Internal Services			14,216	381,177	116,644	0.00	214,000	0.00	0	0
Major Function 2000	Support Services		14,216	381,177	116,644	0.00	214,000	0.00	0	0
Total Fund 630 Computer Replacement Fund			14,216	381,177	116,644	0.00	214,000	0.00	0	0

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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 Proposed 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
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Fund 631	Telephone Maintenance Fund								
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	5200 Interfund Transfers	0	0	40,000	0.00	80,000	0.00	0	0
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	5000 Other Sources	0	0	40,000	0.00	80,000	0.00	0	0
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Total Fund 631	Telephone Maintenance Fund	0	0	40,000	0.00	80,000	0.00	0	0
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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
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Fund 631 Telephone Maintenance Fund

Function 6000 Contingencies

800	Other Uses	0	0	40,000	0.00	80,000	0.00	0	0
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Total Function 6000 Contingencies

0	0	40,000	0.00	80,000	0.00	0	0
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Major Function 6000 Contingencies

0	0	40,000	0.00	80,000	0.00	0	0
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Total Fund 631 Telephone Maintenance Fund

0	0	40,000	0.00	80,000	0.00	0	0
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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 Proposed 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
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Fund 632 Vehicle Replacement Fund

5200 Interfund Transfers	0	0	0	0.00	50,000	0.00	0	0
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5000 Other Sources	0	0	0	0.00	50,000	0.00	0	0
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Total Fund 632 Vehicle Replacement Fund	0	0	0	0.00	50,000	0.00	0	0
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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
<hr/>										
Fund 632	Vehicle Replacement Fund									
<hr/>										
Function 2570	Internal Services									
500	Equipment									
			0	0	0	0.00	30,000	0.00	0	0
Total Function 2570			0	0	0	0.00	30,000	0.00	0	0
<hr/>										
Major Function 2000	Support Services									
Function 6000	Contingencies									
800	Other Uses									
			0	0	0	0.00	20,000	0.00	0	0
Total Function 6000			0	0	0	0.00	20,000	0.00	0	0
Major Function 6000			0	0	0	0.00	20,000	0.00	0	0
<hr/>										
Total Fund 632	Vehicle Replacement Fund									
			0	0	0	0.00	50,000	0.00	0	0

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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 Proposed 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
Fund 640 Facility Reserve Fund								
5200 Interfund Transfers	30,000	30,000	30,000	0.00	53,145	0.00	0	0
5400 Resources Beg Fund Bal	962,258	980,936	511,000	0.00	540,936	0.00	0	0
5000 Other Sources	992,258	1,010,936	541,000	0.00	594,081	0.00	0	0
Total Fund 640 Facility Reserve Fund	992,258	1,010,936	541,000	0.00	594,081	0.00	0	0

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
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	0	0
500		Equipment	10,000	0	241,000	0.00	264,145	0.00	0	0
Total Function 4150 Building Acq/Const/Improv			11,321	0	341,000	0.00	364,145	0.00	0	0
Major Function 4000 Facilities Acquisition & Construction			11,321	0	341,000	0.00	364,145	0.00	0	0
Function	5200	Transfers Of Funds								
700		Transfers	0	500,000	0	0.00	0	0.00	0	0
Total Function 5200 Transfers Of Funds			0	500,000	0	0.00	0	0.00	0	0
Major Function 5000 Other Uses			0	500,000	0	0.00	0	0.00	0	0
Function	6000	Contingencies								
800		Other Uses	0	0	200,000	0.00	229,936	0.00	0	0
Total Function 6000 Contingencies			0	0	200,000	0.00	229,936	0.00	0	0
Major Function 6000 Contingencies			0	0	200,000	0.00	229,936	0.00	0	0
Total Fund 640 Facility Reserve Fund			11,321	500,000	541,000	0.00	594,081	0.00	0	0

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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 Proposed 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
Fund 650 PERS Reserve Fund								
5400 Resources Beg Fund Bal	186,176	186,176	0	0.00	0	0.00	0	0
5000 Other Sources	186,176	186,176	0	0.00	0	0.00	0	0
Total Fund 650 PERS Reserve Fund	186,176	186,176	0	0.00	0	0.00	0	0

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
Fund 650 PERS Reserve Fund									
Function 5200	Transfers Of Funds								
700	Transfers	0	186,176	0	0.00	0	0.00	0	0
Total Function 5200 Transfers Of Funds		0	186,176	0	0.00	0	0.00	0	0
Major Function 5000	Other Uses	0	186,176	0	0.00	0	0.00	0	0
Total Fund 650	PERS Reserve Fund	0	186,176	0	0.00	0	0.00	0	0

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
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Grand Totals:	56,697,652	62,516,901	72,485,584	312.71	81,011,396	355.12	0	0
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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.

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 _____

#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

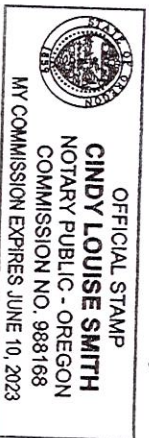
The fee actually charged by such newspaper for such publication is \$66.47

USD

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

Cindy & Smith

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://douglesd.k12.or.us

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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 charged with carrying on one or more specific purposes such as a school, department or special program.

Current Budget Period: The budget period currently in progress.

BUDGET TERMINOLOGY (CONT.)

Debt Service Fund: A fund established to account for payment of general long-term debt principal and interest.

Encumbrance: An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

Expenditures: Total amount incurred if accounts are kept on an accrual basis; total amount paid if accounts are kept on a cash basis.

Fiscal Year: A 12-month period of July 1 through June 30 to which the annual operating budget applies.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund: A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.

Fund Balance: The difference between fund assets and fund liabilities.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The five fund types are: general, special revenue, capital projects, enterprise, trust and agency.

General Fund: A fund used to account for most operating activities except those activities required to be accounted for in another fund.

Governing Body: County court, board of commissioners, city council, school board, board of trustees, board of directors, or other managing board of local government unit.

Grant: A donation or contribution in cash which may be made to support a specified purpose or function, or general purpose.

Liabilities: Debt or other legal obligation arising from transactions in the past which must be liquidated, renewed, or refunded at a future date; does not include encumbrances.

BUDGET TERMINOLOGY (CONT.)

ORS: Oregon Revised Statute. Oregon laws established by the legislature.

Program: A group of related activities to accomplish a major service or function for which the local government is responsible.

Property Taxes: Ad valorem tax certified to the county assessor by a local government unit.

Proposed Budget: Financial and operating plan prepared by the budget officer. It is submitted to the public and the budget committee for review.

Requirement: The sum of all appropriated and un-appropriated items in a fund. Total requirements must always equal total resources in a fund.

Resource: Estimated beginning funds on hand plus anticipated receipts.

Special Revenue Fund: A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are restricted to expenditure for specific purposes.

Supplemental Budget: A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted.

Transfers: Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

Trust and Agency Fund: A fund used to account for activities of assets held in trust by a local government.

Un-Appropriated Ending Fund Balance: Amount set aside in the budget to be used as a cash carryover to the next fiscal year or budget period budget. It provides the local government with cash until tax money is received from the county treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency