



# DOUGLAS

## EDUCATION SERVICE DISTRICT

---

*LISTEN • LEARN • LEAD*

*ADOPTED*  
**2024-2025**  
*BUDGET*

Business Services  
1409 NE Diamond Lake Blvd, Suite 110  
Roseburg, OR 97479  
[www.douglasesd.k12.or.us](http://www.douglasesd.k12.or.us)

**DOUGLAS EDUCATION SERVICE DISTRICT  
2024-2025 PROPOSED BUDGET  
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## 2024-25 BUDGET CALENDAR

<b>May 3, 2024</b>	<b>1<sup>st</sup> PUBLICATION OF NOTICE OF BUDGET COMMITTEE MEETING</b> in <i>The News Review</i> . Notice to be published not more than 30 days nor less than 5 days prior to date of budget meeting.
<b>May 8, 2024</b>	<b>2<sup>nd</sup> PUBLICATION OF NOTICE OF BUDGET COMMITTEE MEETING</b> 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.
<b>May 16, 2024 7:00pm DESD</b>	<b>BUDGET COMMITTEE MEETING</b> – 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.
<b>May 31, 2024</b>	<b>PUBLICATION OF THE NOTICE OF BUDGET HEARING, FINANCIAL SUMMARY, AND FUND SUMMARIES</b> – not more than 25 days nor less than 5 days prior to hearing.
<b>June 20, 2024 6:30pm DESD</b>	<b>PUBLIC HEARING ON BUDGET/ADOPT BUDGET, APPROPRIATE FUNDS, AND IMPOSE AND CATEGORIZE TAX LEVY</b> – 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, 2024 to June 30, 2025, will be held at 1409 NE Diamond Lake Blvd, Roseburg, OR. The meeting will take place on the 16th day of May, 2024 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 16, 2024 at the administrative offices, 1409 NE Diamond Lake Blvd, Roseburg, OR, between 8:00 a.m. and 4:00 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 20<sup>th</sup>, 2024, 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, 2024, 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 4:00 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**

Tom Dole   Zone 1 .....	term expires June 30, 2027
Harry McDermott   Zone 2 .....	term expires June 30, 2025
Gayl Bowser   Zone 3 .....	term expires June 30, 2027
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
Barbara Crawford, Chair   At Large.....	term expires June 30, 2027

### **Appointed Budget Committee Members**

Charles Lee   Zone 1 .....	term expires June 30, 2026
Vacant   Zone 2.....	term expires June 30, 2027
Hank Perry   Zone 3 .....	term expires June 30, 2025
Lorna Quimby   Zone 3 .....	term expires June 30, 2027
Vacant   Zone 4.....	term expires June 30, 2026
Tracy Adevai   Zone 4 .....	term expires June 30, 2027
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**  
**2023-2024 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
Krista Colley	Director of Behavioral Health Services
Windy Digby	EI/ECSE Program Admin - Douglas County
Debra Fitzgibbons	OTAP/RSOI Coordinator
Heather Freilinger	Care Connections & Educ Prog Coordinator
Jeneen Hartley	Director of Education Services
Holly Hill	Director of Human Resources
Julie Hurley	Executive Director of Early Learning
Stacy Inman	EI/ECSE Program Admin - Jackson County
Angela Keeran	Special Education Coordinator
Darcy Larson	EI/ECSE Program Admin - Jackson County
Raeann Malone	Communications Administrator
Ana Mannenbach	EI/ECSE Program Admin - Jackson County
Tiana Oaks	Assistant Director of Behavior Health Services
Reina Pike	Education Services Coordinator
Cindy Rohver	Special Education Coordinator
Heather Sewall	EI/ECSE Program Admin - Douglas County
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

## **Budget Message Fiscal Year 2024-2025**

The Douglas Education Service District budget for fiscal year 2024-2025 is hereby submitted for the review and approval of the Douglas ESD's Budget Committee. The budget is predicated on the mission to achieve Oregon's educational goals by providing equitable, high quality, cost-effective and locally responsive educational services at a regional level.

Douglas ESD enters the next fiscal year in a sound economic position with funding available to meet the services in the Local Service Plan (LSP). This is important given the rising number of special education students with complex needs. Our case numbers in K-12 continue to rise, and we need to add additional FTE to meet the needs of students.

This 2024-25 proposed budget is consistent with prior Douglas ESD budgets in several ways. We will spend ninety percent of our state school fund and local property taxes on services for component school districts in four main categories:

- Services for Students with Special Needs
- School Improvement
- Technology
- Administration

### **Major changes in this proposed budget include:**

- 2024-2025 COLA is 3.5%
- Increase in unemployment fund deduction from .10% to .60% to accommodate SB489.
- Add an additional full-time position to the general fund for autism spectrum disorder (ASD) consultation services. This was requested by the superintendent council because of the rise in the number of students with ASD in the region and the higher need for service.

We should keep in mind that a budget is not just numbers on a paper, but it shows how we use our resources to support high quality services for children, families, school districts, and community programs. I appreciate the Douglas ESD staff and their work in our community and local school districts.

Sincerely,

Analicia Nicholson

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## BUDGET DOCUMENT USER'S GUIDE

This budget document contains the complete fiscal year 2024-25 Adopted 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 **Appendices** are 1) Required Publications to approve the Budget, 2) a Budget Resolution, and 3) the Budget Terminology.

## **INTRODUCTION**

### **EXECUTIVE SUMMARY**

The Douglas Education Services District administration is pleased to present the 2024-2025 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 2024-2025 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 from the State of Oregon in state school fund support. In 2024-2025 the Douglas ESD local funding (property taxes and state timber receipts) amount per ADMw is projected to

be \$328.72 and state funding is projected to be \$168.06 per ADM for a total of \$496.78. Therefore, local funding provides 66% 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 the 2024-2025 is as follows:

	ADMr	ADMw
Camas Valley	200	358.07
Days Creek	232	394.29
Elkton	215	379.28
Glendale	280	397.92
Glide	739	936.82
North Douglas	347	521.51
Oakland	620	793.55
Riddle	361	512.00
Roseburg	5647	6526.38
South Umpqua	1431	1689.76
Sutherlin	1300	1517.27
Winston-Dillard	1300	1520.30
Yoncalla	290	474.27
<b>Total</b>	<b>12,962</b>	<b>16,021</b>

## 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 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. Autism Consulting/Evaluation Support to deliver training and coaching to best practices for autism care to staff and districts.
- b. Audiology administers hearing test, attends IEP meetings for students with deaf/hard of hearing eligibility and services equipment.
- c. Specialized instruction for students for students PreK to 21 with complex needs.
- d. Special Education Coordination coordinates resources, delivers professional learning, provides on-site visits, technical assistance, compliance support, and grant research and writing.
- e. Nursing Services to support district efforts to effectively manage students' health and wellness.
- f. Occupational Therapy/Physical Therapy provides consultative services for students with orthopedic impairment, autism spectrum, traumatic brain injury and/or other health impairments with significant motor involvement.
- g. Speech-Language Therapy provides instruction to children who have speech and language disorders.
- h. Developmental Evaluation for children Birth to 5.

**Technology Support** for component school districts:

- a. Technology infrastructure services.
- b. Network Conferencing.
- c. Digital Curriculum and Materials Support.

**Instructional Services** for component school districts designed to support them in meeting the requirements of state and federal law related to the provision of a quality education:

- a. Basic Attendance provides support and consultation to districts around student engagement and attendance.
- b. Behavioral Health Coordination & Mentoring coordinates training and support in trauma-informed practices, social-emotional learning, classroom management, nonviolent crisis prevention, suicide prevention, threat assessment, problem solving, growth mindset, and positive behavioral interventions and supports.
- c. Instructional Coaching Support develops professional learning opportunities for educators to enhance effective instruction by providing training, materials, and consultation.
- d. Instructional Education Coordination coordinates resources, delivers professional learning, provides on-site visits, technical assistance, compliance support, and grant research and writing.
- e. Notification System for Home-Schooled Children manages the notification system for homeschooled students in Douglas County. Informs families of their homeschooling responsibilities and involves collecting assessment data through standardized tests.

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

- a. Business Services assists local districts with short-term business needs.
- b. Communications collaborates with schools and community partners to enhance public outreach, employing strategies for media support, and crisis communications.



- c. Countywide Licensed Substitute Services partners with Edustaff, LLC to provide licensed and classified substitutes, handling recruitment, hiring, and training.
- d. Courier Services deliver materials weekly to schools and offers book sharing services to libraries in Douglas County.
- e. Human Resources provides Human Resources support and consulting, job postings, and TSPC information.

### **Regional, State, & Federal Contracts & Grants**

**Regional Early Intervention/Early Childhood Special Education (EI/ECSE) for Southern Oregon.** This program offers services for families with children age birth to 5 who have development 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. Coordinates EI/ECSE programs throughout the five-county region (Douglas, Jackson, Josephine, Klamath, and Lake) of Southern Oregon
- 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 Oregon Department of Education and component school districts to see that children and families can access exemplary, state-of-the-art evaluation, classroom and home-based services.

**School-Based Behavioral Health Grant** places a behavior skills trainer or interventionist in each district for 3 years while also funding masters degree in counseling.

**Early Childhood Behavioral Health Consultation** is a prevention-based service for childcare and preschool providers in Douglas County, who work with infants and young children, ages 5 months to 5 years. The goal is to build the capacity of families and early learning providers and teachers who serve children who have social-emotional needs.

**Care Connections & Education** supports children's health, safety and development in childcare settings in Douglas, Klamath, and Lake Counties. Services include recruiting, training, and retaining a high-quality, diverse early learning and childcare workforce through professional development.

**Business Champion for Kids** assists employers of all sizes to implement family-friendly practices to attract and retain employees. Co-leads the Douglas County Childcare Coalition with Care Connections and Education.

**Take Root Parenting** offers free education opportunities for parents and caregivers in Douglas, Lake, and Klamath Counties, providing multi-week and one-night workshops to support parenting.

**South-Central Oregon Early Learning Hub** is part of a statewide plan that administers Preschool Promise Coordinated Enrollment, Community UPLIFT, and Kindergarten Readiness Partnership and Innovation (KPI) to provide resources that lead to stable attached families.

**Foster Education Program (Horizons)** collaborates with Department of Human Services and the Juvenile Department to support youth with diverse life experiences, trauma exposure, and high-level behavioral and mental health needs to equip them for post-high school life.

**Juvenile Detention Education Program – Douglas County** collaborates with the Oregon Department of Education for the Juvenile Detention Education Program. A licensed teacher provides education in the Douglas County Juvenile Detention Center, offering GED prep, credit recovery, college-level CLEP testing, and employment coaching.

**Oregon Technology Access Program (OTAP)** coordinates statewide professional development, communities of practice, and technical assistance in Assistive Technology, Augmentative and Alternative Communication, Universal Design for Learning, and Accessible Educational Materials.

**Regional Services for Students with Orthopedic Impairments** offers regional and statewide training, technical assistance, and resources to therapists and related professionals to provide services for learners with orthopedic impairments and to assess functional skills and address access to school environments and curriculum, as well as safety of students and staff.

**Student Investment Account/Small School Fund** services include data analysis, grant/report writing, and coordination with the ESD teams to enhance engagement, wellbeing, and opportunities for historically marginalized students and staff.

**Youth Transition Program** is a collaborative partnership between the office of Oregon Vocational Rehabilitation and Oregon Department of Education. Prepares youth experiencing disabilities for employment or career-related post-secondary education or training.

**Youth Reengagement** collaborates with schools and youth-serving partners. Creates personalized plans to re-engage youth to help ensure graduation requirements are met and future plans are made.

**Douglas Regional Educator Network** advances the profession of teaching through authentic communication, professional learning, and equitable and inclusive practices. Develops professional learning opportunities for educators to enhance effective instruction by providing training, materials, and consultation.

**Student Safety Prevention Specialist** collaborates with the Oregon Department of Education and ESD, offering equity-based training, policy development, suicide prevention protocol implementation, and staff and student training on safety topics.

**Perkins Regional Coordinator – Douglas County** works with school districts and Umpqua Community College to prepare for today's tech-driven workforce by focusing on career and technical education (CTE) opportunities.

**Regional Inclusion Services** provides regional services as a contract service with Southern Oregon ESD and helps pay for .5 of an autism consultant and a .5 of an occupational therapist.

**Regional Technical Assistance Provider (R-TAP)** provides special education development training and instructions from Oregon Department of Education.

**Safe Routes to School** fosters safe and enjoyable active transportation options for children's school commutes, promoting vibrant communities and enhancing walking and biking safety.

**Transition Network Facilitator** collaborates with the Oregon Department of Education to enhance post-educational outcomes for students experiencing disabilities to improve employment services. Fosters partnerships with agencies, organizations, and school districts.

A copy of the Douglas Education Service District 2024-2025 Local Service Plan can be found at the Douglas ESD website: [Fiscal Information - Douglas ESD](#)

## 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. The 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 member 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 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 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 or the ensuing year, and itemized and categorized the ad valorem property tax amount or rate, as provided in ORS 310.060.

The superintendent will ensure all necessary documentation is submitted to the county assessor's office as required by the Local Budget Law.

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## BUDGET INFORMATION

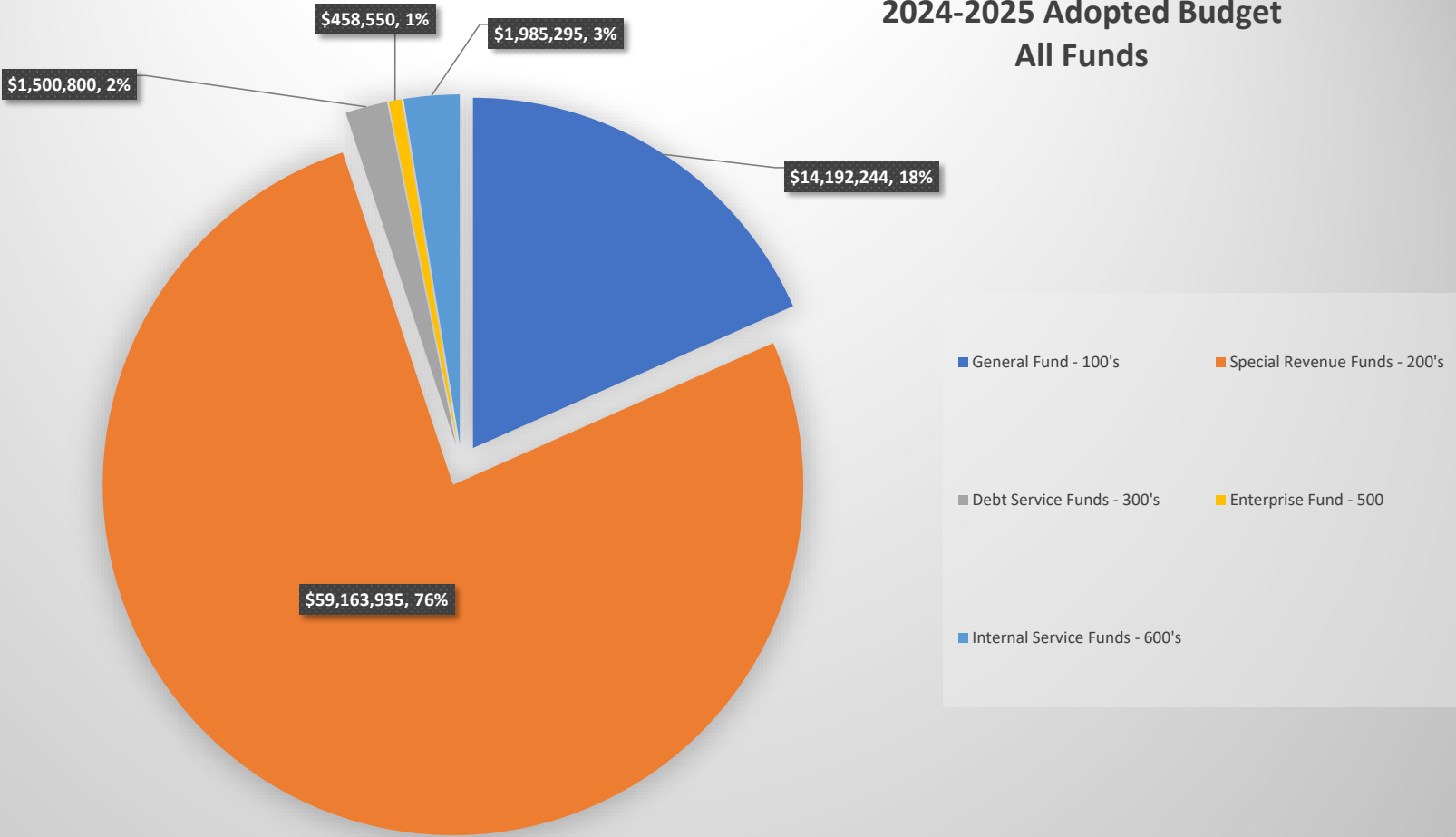
The 2024-2025 Adopted Budget for the Douglas ESD totaling \$77,300,824 is an all-encompassing plan that balances the many needs of our component districts and regional services. This budget will provide the financial resources to operate all of our existing programs. The funding plan provides an estimated contingency of \$1,700,043 and unappropriated/ending fund balances of approximately \$252,616.

### 2024-25 Adopted Budget Funds Summary

	General Fund		Special Revenue Funds		Debt Service Funds		Capital Projects Fund		Enterprise Funds		Internal Service Funds		Adopted Budget 2024-25		Adopted Budget 2023-24						
RESOURCES																					
Local Revenue	\$	8,983,779	\$	4,088,679	\$	711,500	\$	-	\$	298,060	\$	250,000	\$	14,332,018	\$	14,669,920					
Intermediate Revenue	\$	-	\$	1,853,302	\$	-	\$	-	\$	-	\$	-	\$	1,853,302	\$	1,736,269					
State Revenue	\$	2,500,000	\$	25,183,139	\$	-	\$	-	\$	-	\$	-	\$	27,683,139	\$	29,198,811					
Federal Revenue	\$	-	\$	7,281,528	\$	-	\$	-	\$	-	\$	-	\$	7,281,528	\$	8,543,939					
Transfers In	\$	200,000	\$	16,174,006	\$	622,585	\$	-	\$	-	\$	200,575	\$	17,197,166	\$	18,112,405					
Other (Beginning Fund Bal)	\$	2,508,465	\$	4,583,281	\$	166,715	\$	-	\$	160,490	\$	1,534,720	\$	8,953,671	\$	8,750,053					
Total Revenue	\$	14,192,244	\$	59,163,935	\$	1,500,800	\$	-	\$	458,550	\$	1,985,295	\$	77,300,824	\$	81,011,396					
EXPENDITURES																					
		FTE		FTE		FTE		FTE		FTE		FTE		FTE		FTE					
Instruction	\$	1,097,714	10.0	\$	18,555,623	138.7	\$	-	\$	-	\$	-	\$	19,653,337	148.7	\$	20,220,764	162.4			
Support Services	\$	10,648,289	68.9	\$	10,702,808	73.6	\$	-	\$	-	\$	1,183,215	\$	22,992,862	144.3	\$	23,952,306	160.9			
Enterprise and Community Services	\$	108,046	0.5	\$	5,184,111	28.3	\$	-	\$	-	\$	-	\$	5,292,156	28.8	\$	3,986,938	31.9			
Facilities Acquisition & Construction	\$	-	-	\$	-	-	\$	-	\$	-	\$	480,000	\$	480,000	-	\$	437,289	-			
Other Uses	\$	1,338,196	-	\$	24,343,430	-	\$	1,248,184	\$	-	\$	-	\$	26,929,810	-	\$	29,803,618	-			
Contingency	\$	1,000,000	-	\$	377,963	-	\$	-	\$	-	\$	322,080	\$	1,700,043	-	\$	2,391,711	-			
Ending Fund Balance	\$	-	-	\$	-	-	\$	252,616	\$	-	\$	-	\$	252,616	-	\$	218,770	-			
Total Expenditures	\$	14,192,244	79.5	\$	59,163,935	240.6	\$	1,500,800	\$	-	\$	458,550	1.8	\$	1,985,295	\$	77,300,824	321.8	\$	81,011,396	355.1



2024-2025 Adopted Budget  
All Funds



# GENERAL FUND

## FUND – 100

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## 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 \$12,110,000 for 2024-25 represent a \$656,056 increase in funding due to increases in Local Revenue dollars and Fees from Grants.

For fiscal year 2024-25, 45% 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 2024-25 estimate released on March 26, 2024 was used for this budget. This is based on the 2023-25 Oregon Department of Education Adopted Budget of \$10.2 B.

General Fund expenditures total \$12,110,000 for 2024-25. There is a projected increase in expenditures of \$656,056 for 2024-25.

General Fund	2023-24 Proposed Budget	2024-2025 Proposed Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ 6,651,400	\$ 7,240,000	\$ 588,600
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ 2,436,544	\$ 2,500,000	\$ 63,456
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ 366,000	\$ 200,000	\$ (166,000)
Other (Beginning Fund Bal)	\$ 2,000,000	\$ 2,170,000	\$ 170,000
<b>Total Revenue</b>	<b>\$ 11,453,944</b>	<b>\$ 12,110,000</b>	<b>\$ 656,056</b>
<b>EXPENDITURES</b>			
		FTE	FTE
Instruction	\$ 901,937 9.85	\$ 1,097,714 10.04	\$ 195,777 0.19
Support Services	\$ 8,169,869 56.16	\$ 8,616,045 53.58	\$ 446,176 (2.59)
Enterprise and Community Services	\$ 108,942 0.5	\$ 108,046 0.49	\$ (897) (0.05)
Facilities Acquisition & Construction	\$ -	\$ -	\$ - -
Other Uses	\$ 1,273,196	\$ 1,288,196	\$ 15,000 -
Contingency	\$ 1,000,000	\$ 1,000,000	\$ - -
Ending Fund Balance	\$ -	\$ -	\$ - -
<b>Total Expenditures</b>	<b>\$ 11,453,944 66.55</b>	<b>\$ 12,110,000 64.11</b>	<b>\$ 656,056 (2.44)</b>

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

Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 100</b>	<b>General Fund</b>								
	1110 Taxes	5,058,638	5,346,879	5,065,400	0.00	5,415,000	0.00	5,415,000	5,415,000
	1500 Earnings-Investments	43,173	212,911	50,000	0.00	100,000	0.00	100,000	100,000
	1940 Svcs Oth Local Educa Agen	1,830	0	0	0.00	0	0.00	0	0
	1960 Recovery of Prior Years' Expenditures	21,257	10,847	10,000	0.00	10,000	0.00	10,000	10,000
	1980 Fees Charged To Grants	1,585,714	1,844,697	1,500,000	0.00	1,700,000	0.00	1,700,000	1,700,000
	1990 Miscellaneous	19,213	26,644	26,000	0.00	15,000	0.00	15,000	15,000
	<b>1000 Revenue from Local Sources</b>	<b>6,729,825</b>	<b>7,441,979</b>	<b>6,651,400</b>	<b>0.00</b>	<b>7,240,000</b>	<b>0.00</b>	<b>7,240,000</b>	<b>7,240,000</b>
	3101 SSF- Gen Support	1,632,659	2,233,545	2,436,544	0.00	2,500,000	0.00	2,500,000	2,500,000
	3199 Other Unrestricted Grants in aid	10,931	0	0	0.00	0	0.00	0	0
	3299 Restr Grants Other	10,400	0	0	0.00	0	0.00	0	0
	<b>3000 Revenue from State Sources</b>	<b>1,653,990</b>	<b>2,233,545</b>	<b>2,436,544</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>2,500,000</b>
	5200 Interfund Transfers	400,000	100,000	366,000	0.00	200,000	0.00	200,000	200,000
	5300 Sale Comp Loss Fxd Assets	0	46,357	0	0.00	0	0.00	0	0
	5400 Resources Beg Fund Bal	2,243,278	2,875,224	2,000,000	0.00	2,170,000	0.00	2,170,000	2,170,000
	<b>5000 Other Sources</b>	<b>2,643,278</b>	<b>3,021,581</b>	<b>2,366,000</b>	<b>0.00</b>	<b>2,370,000</b>	<b>0.00</b>	<b>2,370,000</b>	<b>2,370,000</b>
<b>Total Fund 100</b>	<b>General Fund</b>	<b>11,027,093</b>	<b>12,697,105</b>	<b>11,453,944</b>	<b>0.00</b>	<b>12,110,000</b>	<b>0.00</b>	<b>12,110,000</b>	<b>12,110,000</b>

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

Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	100	General Fund								
Function	1221	Learning Centers Strc/Int								
100		Salaries	177,071	198,053	218,535	3.88	231,461	4.18	231,461	231,461
200		Salary Benefits	102,224	82,582	123,105	0.00	137,908	0.00	137,908	137,908
300		Purchase Services	8,293	8,958	9,490	0.00	10,890	0.00	10,890	10,890
400		Supplies	1,207	1,066	4,000	0.00	4,000	0.00	4,000	4,000
Total Function	1221	Learning Centers Strc/Int	288,795	290,659	355,130	3.88	384,259	4.18	384,259	384,259
Function	1260	Early Intervention								
100		Salaries	186,098	237,496	304,476	5.97	409,742	5.86	409,742	409,742
200		Salary Benefits	96,903	137,586	202,532	0.00	263,913	0.00	263,913	263,913
300		Purchase Services	5,195	6,199	27,800	0.00	27,800	0.00	27,800	27,800
400		Supplies	7,599	12,824	12,000	0.00	12,000	0.00	12,000	12,000
Total Function	1260	Early Intervention	295,797	394,104	546,807	5.97	713,455	5.86	713,455	713,455
Function	2134	Nursing Service								
100		Salaries	161,238	137,991	331,953	4.25	264,794	3.22	264,794	264,794
200		Salary Benefits	57,978	71,590	190,346	0.00	168,213	0.00	168,213	168,213
300		Purchase Services	18,145	26,606	25,790	0.00	25,340	0.00	25,340	25,340
400		Supplies	2,470	864	3,000	0.00	3,000	0.00	3,000	3,000
600		Other Objects	419	1,116	1,000	0.00	1,100	0.00	1,100	1,100
Total Function	2134	Nursing Service	240,250	238,166	552,088	4.25	462,447	3.22	462,447	462,447
Function	2142	Psychological Test Svcs								
100		Salaries	30,516	104,305	93,493	2.60	79,161	0.90	79,161	79,161

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	100	General Fund								
	200	Salary Benefits	18,890	66,718	61,470	0.00	51,496	0.00	51,496	51,496
	300	Purchase Services	203	1,280	1,310	0.00	1,310	0.00	1,310	1,310
Total Function 2142 Psychological Test Svcs			49,609	172,303	156,273	2.60	131,966	0.90	131,966	131,966
Function	2152	Speech Pathology Services								
	100	Salaries	1,381,442	1,182,991	1,453,023	24.56	1,508,614	23.64	1,508,614	1,508,614
	200	Salary Benefits	743,900	669,194	925,813	0.00	924,643	0.00	924,643	924,643
	300	Purchase Services	479,587	924,701	916,700	0.00	1,012,200	0.00	1,012,200	1,012,200
	400	Supplies	99,507	74,536	34,000	0.00	31,600	0.00	31,600	31,600
	600	Other Objects	4,081	22,813	500	0.00	2,000	0.00	2,000	2,000
Total Function 2152 Speech Pathology Services			2,708,516	2,874,235	3,330,036	24.56	3,479,057	23.64	3,479,057	3,479,057
Function	2159	Oth Speech/Path/Audio Svc								
	100	Salaries	18,421	19,208	19,998	0.45	36,094	0.65	36,094	36,094
	200	Salary Benefits	14,441	14,762	16,513	0.00	26,882	0.00	26,882	26,882
	300	Purchase Services	606	501	520	0.00	520	0.00	520	520
Total Function 2159 Oth Speech/Path/Audio Svc			33,468	34,471	37,031	0.45	63,496	0.65	63,496	63,496
Function	2160	Oth Student Treatment Svc								
	100	Salaries	301,831	266,416	365,888	4.93	466,559	6.16	466,559	466,559
	200	Salary Benefits	72,900	125,567	189,915	0.00	207,392	0.00	207,392	207,392
	300	Purchase Services	114,053	149,525	158,599	0.00	135,659	0.00	135,659	135,659
	400	Supplies	518	359	850	0.00	850	0.00	850	850
Total Function 2160 Oth Student Treatment Svc			489,302	541,866	715,251	4.93	810,460	6.16	810,460	810,460
Function	2190	Svc Direct/Studnt Supp Sv								
	100	Salaries	149,960	44,067	89,426	2.40	47,368	0.63	47,368	47,368

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	100	General Fund								
	200	Salary Benefits	94,366	27,481	63,702	0.00	32,767	0.00	32,767	32,767
	300	Purchase Services	19,256	96,583	111,215	0.00	106,285	0.00	106,285	106,285
	400	Supplies	6,510	4,901	3,300	0.00	3,875	0.00	3,875	3,875
	600	Other Objects	75	0	500	0.00	1,000	0.00	1,000	1,000
Total Function 2190 Svc Direct/Studnt Supp Sv			270,167	173,033	268,143	2.40	191,295	0.63	191,295	191,295
Function	2210	Improvment Instruc Svcs								
	100	Salaries	129,387	153,168	163,548	2.05	171,402	1.90	171,402	171,402
	200	Salary Benefits	78,866	92,322	106,379	0.00	110,849	0.00	110,849	110,849
	300	Purchase Services	49,350	13,999	41,580	0.00	35,818	0.00	35,818	35,818
	400	Supplies	2,060	4,617	9,000	0.00	5,500	0.00	5,500	5,500
	600	Other Objects	25	0	0	0.00	0	0.00	0	0
Total Function 2210 Improvment Instruc Svcs			259,687	264,105	320,507	2.05	323,569	1.90	323,569	323,569
Function	2211	Improv Instruct Direction								
	100	Salaries	82,938	64,259	64,045	0.86	66,672	0.83	66,672	66,672
	200	Salary Benefits	36,994	27,539	32,062	0.00	33,353	0.00	33,353	33,353
	300	Purchase Services	12,553	11,367	14,110	0.00	14,717	0.00	14,717	14,717
	400	Supplies	30,640	31,100	9,000	0.00	9,000	0.00	9,000	9,000
	600	Other Objects	0	395	6,000	0.00	6,000	0.00	6,000	6,000
Total Function 2211 Improv Instruct Direction			163,125	134,660	125,216	0.86	129,741	0.83	129,741	129,741
Function	2219	Oth Improv Instruc Svcs								
	300	Purchase Services	11,392	4,281	27,300	0.00	41,000	0.00	41,000	41,000
	400	Supplies	0	2,065	2,500	0.00	500	0.00	500	500
Total Function 2219 Oth Improv Instruc Svcs			11,392	6,346	29,800	0.00	41,500	0.00	41,500	41,500
24-25 Douglas ESD Budget										



## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund</b>	<b>100</b>	<b>General Fund</b>								
Function	2220	Educational Media Services								
300		Purchase Services	0	0	20,000	0.00	20,000	0.00	20,000	20,000
Total Function 2220 Educational Media Services			0	0	20,000	0.00	20,000	0.00	20,000	20,000
Function	2240	Instructional Staff Dev								
300		Purchase Services	0	178	47,000	0.00	47,000	0.00	47,000	47,000
400		Supplies	0	605	3,000	0.00	3,000	0.00	3,000	3,000
Total Function 2240 Instructional Staff Dev			0	783	50,000	0.00	50,000	0.00	50,000	50,000
Function	2310	Board Of Education Svcs								
300		Purchase Services	22,738	39,895	34,550	0.00	42,550	0.00	42,550	42,550
400		Supplies	10,039	10,180	12,500	0.00	11,400	0.00	11,400	11,400
600		Other Objects	16,157	15,575	17,500	0.00	22,500	0.00	22,500	22,500
Total Function 2310 Board Of Education Svcs			48,933	65,650	64,550	0.00	76,450	0.00	76,450	76,450
Function	2321	Office Superintendent Svc								
100		Salaries	180,560	196,184	212,003	1.60	235,161	1.82	235,161	235,161
200		Salary Benefits	144,513	103,398	123,427	0.00	138,150	0.00	138,150	138,150
300		Purchase Services	27,699	25,188	36,620	0.00	40,620	0.00	40,620	40,620
400		Supplies	11,328	4,129	11,000	0.00	11,000	0.00	11,000	11,000
600		Other Objects	23,126	47,303	27,000	0.00	28,000	0.00	28,000	28,000
Total Function 2321 Office Superintendent Svc			387,226	376,203	410,051	1.60	452,931	1.82	452,931	452,931
Function	2324	State & Federal Relation Services								
300		Purchase Services	4,236	0	3,900	0.00	3,900	0.00	3,900	3,900
Total Function 2324 State & Federal Relation Services			4,236	0	3,900	0.00	3,900	0.00	3,900	3,900
Function	2520	Fiscal Services								

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund</b>	<b>100</b>	<b>General Fund</b>								
	100	Salaries	198,971	305,849	299,972	3.55	328,647	3.85	328,647	328,647
	200	Salary Benefits	76,296	159,582	174,420	0.00	191,674	0.00	191,674	191,674
	300	Purchase Services	26,767	27,984	38,596	0.00	48,200	0.00	48,200	48,200
	400	Supplies	4,483	7,308	8,500	0.00	7,000	0.00	7,000	7,000
	600	Other Objects	(3,554)	712	15,000	0.00	5,000	0.00	5,000	5,000
<b>Total Function 2520 Fiscal Services</b>			<b>302,962</b>	<b>501,436</b>	<b>536,489</b>	<b>3.55</b>	<b>580,521</b>	<b>3.85</b>	<b>580,521</b>	<b>580,521</b>
<b>Function</b>	<b>2573</b>	<b>Courier Service</b>								
	100	Salaries	13,649	14,255	14,823	0.32	14,395	0.32	14,395	14,395
	200	Salary Benefits	5,798	5,407	6,501	0.00	6,392	0.00	6,392	6,392
	300	Purchase Services	7,234	8,904	9,170	0.00	0	0.00	0	0
	400	Supplies	714	0	1,500	0.00	0	0.00	0	0
<b>Total Function 2573 Courier Service</b>			<b>27,394</b>	<b>28,566</b>	<b>31,994</b>	<b>0.32</b>	<b>20,787</b>	<b>0.32</b>	<b>20,787</b>	<b>20,787</b>
<b>Function</b>	<b>2630</b>	<b>Information Services</b>								
	100	Salaries	123,629	180,047	153,734	2.48	170,133	2.50	170,133	170,133
	200	Salary Benefits	42,541	69,458	62,115	0.00	86,968	0.00	86,968	86,968
	300	Purchase Services	23,129	9,310	24,651	0.00	11,118	0.00	11,118	11,118
	400	Supplies	228	376	2,600	0.00	2,000	0.00	2,000	2,000
	600	Other Objects	180	0	500	0.00	500	0.00	500	500
<b>Total Function 2630 Information Services</b>			<b>189,706</b>	<b>259,191</b>	<b>243,600</b>	<b>2.48</b>	<b>270,719</b>	<b>2.50</b>	<b>270,719</b>	<b>270,719</b>
<b>Function</b>	<b>2640</b>	<b>Staff Services</b>								
	100	Salaries	343,473	367,728	396,632	5.00	376,996	5.00	376,996	376,996
	200	Salary Benefits	207,202	203,765	248,823	0.00	238,274	0.00	238,274	238,274
	300	Purchase Services	29,951	38,271	37,900	0.00	41,900	0.00	41,900	41,900

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund</b>	<b>100</b>	<b>General Fund</b>								
400		Supplies	59,917	64,024	5,200	0.00	92,110	0.00	92,110	92,110
600		Other Objects	665	2,365	0	0.00	2,400	0.00	2,400	2,400
<b>Total Function 2640 Staff Services</b>			<b>641,208</b>	<b>676,154</b>	<b>688,555</b>	<b>5.00</b>	<b>751,680</b>	<b>5.00</b>	<b>751,680</b>	<b>751,680</b>
<b>Function</b>	<b>2645</b>	<b>Staff Services-Heath</b>								
300		Purchase Services	25,000	25,000	0	0.00	0	0.00	0	0
<b>Total Function 2645 Staff Services-Heath</b>			<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Function</b>	<b>2660</b>	<b>Technology Services</b>								
100		Salaries	118,876	127,349	133,581	1.10	203,987	2.15	203,987	203,987
200		Salary Benefits	60,670	70,070	80,348	0.00	126,955	0.00	126,955	126,955
300		Purchase Services	112,783	177,623	104,863	0.00	144,345	0.00	144,345	144,345
400		Supplies	207,381	283,992	267,592	0.00	280,087	0.00	280,087	280,087
500		Equipment	0	5,426	0	0.00	0	0.00	0	0
600		Other Objects	0	0	0	0.00	150	0.00	150	150
<b>Total Function 2660 Technology Services</b>			<b>499,710</b>	<b>664,460</b>	<b>586,384</b>	<b>1.10</b>	<b>755,524</b>	<b>2.15</b>	<b>755,524</b>	<b>755,524</b>
<b>Function</b>	<b>3300</b>	<b>Community Services</b>								
100		Salaries	0	39,971	41,425	0.54	46,206	0.49	46,206	46,206
200		Salary Benefits	0	23,083	26,735	0.00	28,744	0.00	28,744	28,744
300		Purchase Services	674	13,513	17,783	0.00	24,395	0.00	24,395	24,395
400		Supplies	0	1,984	23,000	0.00	8,200	0.00	8,200	8,200
600		Other Objects	0	299	0	0.00	500	0.00	500	500
<b>Total Function 3300 Community Services</b>			<b>674</b>	<b>78,851</b>	<b>108,942</b>	<b>0.54</b>	<b>108,046</b>	<b>0.49</b>	<b>108,046</b>	<b>108,046</b>
<b>Function</b>	<b>5200</b>	<b>Transfers Of Funds</b>								
700		Transfers	45,000	45,000	45,000	0.00	60,000	0.00	60,000	60,000

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 100</b>	<b>General Fund</b>									
Total Function 5200	Transfers Of Funds		45,000	45,000	45,000	0.00	60,000	0.00	60,000	60,000
Function 5300	Apportionment Funds ESD									
700	Transfers		1,169,711	1,169,710	1,228,196	0.00	1,228,196	0.00	1,228,196	1,228,196
Total Function 5300	Apportionment Funds ESD		1,169,711	1,169,710	1,228,196	0.00	1,228,196	0.00	1,228,196	1,228,196
Function 6000	Contingencies									
800	Other Uses		0	0	1,000,000	0.00	1,000,000	0.00	1,000,000	1,000,000
Total Function 6000	Contingencies		0	0	1,000,000	0.00	1,000,000	0.00	1,000,000	1,000,000
Function 7000	Unappropriated Ending Bal									
800	Other Uses		2,875,224	3,682,153	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		2,875,224	3,682,153	0	0.00	0	0.00	0	0
<b>Total Fund 100</b>	<b>General Fund</b>		<b>11,027,093</b>	<b>12,697,105</b>	<b>11,453,944</b>	<b>66.55</b>	<b>12,110,000</b>	<b>64.11</b>	<b>12,110,000</b>	<b>12,110,000</b>

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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	2023-2024 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ 1,897,029	\$ 1,743,779	\$ (153,250)
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 257,580	\$ 338,465	\$ 80,885
<b>Total Revenue</b>	<b>\$ 2,154,609</b>	<b>\$ 2,082,244</b>	<b>\$ (72,365)</b>
<b>EXPENDITURES</b>			
	FTE		FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 2,094,609 17.28	\$ 2,032,244 15.35	\$ (62,365) (1.93)
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ 60,000	\$ 50,000	\$ (10,000)
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,154,609 17.28</b>	<b>\$ 2,082,244 15.35</b>	<b>\$ (72,365) (1.93)</b>



## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 101</b>	<b>General Fund-Other</b>								
	1940 Svcs Oth Local Educa Agen	1,474,084	1,507,874	1,607,277	0.00	1,585,579	0.00	1,585,579	1,585,579
	1970 Svcs Other Funds	243,868	261,807	289,752	0.00	157,200	0.00	157,200	157,200
	1990 Miscellaneous	0	1,200	0	0.00	1,000	0.00	1,000	1,000
	1000 Revenue from Local Sources	1,717,952	1,770,881	1,897,029	0.00	1,743,779	0.00	1,743,779	1,743,779
	2199 Other Intermed Srcs	126,878	0	0	0.00	0	0.00	0	0
	2000 Revenue from Intermediate Sources	126,878	0	0	0.00	0	0.00	0	0
	5400 Resources Beg Fund Bal	0	201,228	257,580	0.00	338,465	0.00	338,465	338,465
	5000 Other Sources	0	201,228	257,580	0.00	338,465	0.00	338,465	338,465
<b>Total Fund 101</b>	<b>General Fund-Other</b>	<b>1,844,829</b>	<b>1,972,109</b>	<b>2,154,609</b>	<b>0.00</b>	<b>2,082,244</b>	<b>0.00</b>	<b>2,082,244</b>	<b>2,082,244</b>

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund</b>	<b>101</b>	<b>General Fund-Other</b>								
Function	2520	Fiscal Services								
100		Salaries	324,149	299,155	312,891	4.50	314,514	3.85	314,514	314,514
200		Salary Benefits	162,530	154,392	194,233	0.00	188,445	0.00	188,445	188,445
300		Purchase Services	26,421	27,969	15,173	0.00	24,950	0.00	24,950	24,950
400		Supplies	739	13,579	1,305	0.00	3,700	0.00	3,700	3,700
600		Other Objects	0	0	0	0.00	230	0.00	230	230
<b>Total Function 2520 Fiscal Services</b>			<b>513,839</b>	<b>495,096</b>	<b>523,602</b>	<b>4.50</b>	<b>531,839</b>	<b>3.85</b>	<b>531,839</b>	<b>531,839</b>
Function	2630	Information Services								
100		Salaries	12,621	12,866	56,518	0.78	37,380	0.50	37,380	37,380
200		Salary Benefits	2,416	4,184	22,510	0.00	14,870	0.00	14,870	14,870
300		Purchase Services	1,142	1,451	1,879	0.00	10,100	0.00	10,100	10,100
400		Supplies	155	142	1,500	0.00	10,000	0.00	10,000	10,000
600		Other Objects	0	480	1,000	0.00	1,000	0.00	1,000	1,000
<b>Total Function 2630 Information Services</b>			<b>16,335</b>	<b>19,123</b>	<b>83,407</b>	<b>0.78</b>	<b>73,350</b>	<b>0.50</b>	<b>73,350</b>	<b>73,350</b>
Function	2640	Staff Services								
100		Salaries	90,000	127,850	152,316	2.00	154,990	2.00	154,990	154,990
200		Salary Benefits	43,352	83,426	107,703	0.00	85,160	0.00	85,160	85,160
300		Purchase Services	4,088	2,848	2,831	0.00	2,200	0.00	2,200	2,200
<b>Total Function 2640 Staff Services</b>			<b>137,440</b>	<b>214,124</b>	<b>262,850</b>	<b>2.00</b>	<b>242,350</b>	<b>2.00</b>	<b>242,350</b>	<b>242,350</b>
Function	2660	Technology Services								
100		Salaries	428,505	454,959	532,887	10.00	522,552	9.00	522,552	522,552
200		Salary Benefits	299,149	317,365	400,207	0.00	384,212	0.00	384,212	384,212
300		Purchase Services	91,286	56,895	53,689	0.00	46,941	0.00	46,941	46,941

Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund 101	General Fund-Other									
400	Supplies		157,048	54,756	217,967	0.00	231,000	0.00	231,000	231,000
Total Function 2660	Technology Services		975,987	883,976	1,204,750	10.00	1,184,705	9.00	1,184,705	1,184,705
Function 5200	Transfers Of Funds									
700	Transfers		0	0	80,000	0.00	50,000	0.00	50,000	50,000
Total Function 5200	Transfers Of Funds		0	0	80,000	0.00	50,000	0.00	50,000	50,000
Function 7000	Unappropriated Ending Bal									
800	Other Uses		201,228	359,790	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		201,228	359,790	0	0.00	0	0.00	0	0
Total Fund 101	General Fund-Other		1,844,829	1,972,109	2,154,609	17.28	2,082,244	15.35	2,082,244	2,082,244

**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	2023-2024 Adopted Budget		2024-2025 Adopted Budget		Increase/ (Decrease)	
<b>REVENUE</b>						
Local Revenue	\$	-	\$	-	\$	-
Intermediate Revenue	\$	-	\$	-	\$	-
State Revenue	\$	-	\$	-	\$	-
Federal Revenue	\$	2,649,980	\$	3,037,314	\$	387,334
Transfers In	\$	-	\$	-	\$	-
Other (Beginning Fund Bal)	\$	-	\$	-	\$	-
<b>Total Revenue</b>	<b>\$</b>	<b>2,649,980</b>	<b>\$</b>	<b>3,037,314</b>	<b>\$</b>	<b>387,334</b>
<b>EXPENDITURES</b>						
		FTE				FTE
Instruction	\$	-	\$	-	\$	-
Support Services	\$	2,649,980	\$	2,387,845	\$	(262,135)
Enterprise and Community Services	\$	-	\$	649,469	\$	649,469
Facilities Acquisition & Construction	\$	-			\$	-
Other Uses	\$	-			\$	-
Contingency	\$	-			\$	-
Ending Fund Balance	\$	-			\$	-
<b>Total Expenditures</b>	<b>\$</b>	<b>2,649,980</b>	<b>17.3</b>	<b>\$</b>	<b>3,037,314</b>	<b>22.8</b>
					<b>\$</b>	<b>387,334</b>
						<b>5.50</b>

Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund 201	Federal Sourced Funds								
	4500 Restr Rev Fed Gov To Stat	0	179,824	2,649,980	0.00	3,037,314	0.00	3,037,314	3,037,314
	4000 Revenue from Federal Sources	0	179,824	2,649,980	0.00	3,037,314	0.00	3,037,314	3,037,314
Total Fund 201	Federal Sourced Funds	0	179,824	2,649,980	0.00	3,037,314	0.00	3,037,314	3,037,314

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund</b>	<b>201</b>	<b>Federal Sourced Funds</b>								
Function	2160	Oth Student Treatment Svc								
100		Salaries	0	47,786	742,156	15.26	1,048,097	16.17	1,048,097	1,048,097
200		Salary Benefits	0	20,289	567,150	0.00	637,434	0.00	637,434	637,434
300		Purchase Services	0	0	373,000	0.00	365,382	0.00	365,382	365,382
400		Supplies	0	27,551	44,000	0.00	11,000	0.00	11,000	11,000
Total Function 2160 Oth Student Treatment Svc			0	95,627	1,726,306	15.26	2,061,912	16.17	2,061,912	2,061,912
Function	2190	Svc Direct/Studnt Supp Sv								
100		Salaries	0	0	0	0.00	43,362	0.44	43,362	43,362
200		Salary Benefits	0	0	0	0.00	28,342	0.00	28,342	28,342
Total Function 2190 Svc Direct/Studnt Supp Sv			0	0	0	0.00	71,704	0.44	71,704	71,704
Function	2212	Instr/Curr Development								
300		Purchase Services	0	0	70,000	0.00	0	0.00	0	0
400		Supplies	0	0	5,000	0.00	0	0.00	0	0
600		Other Objects	0	0	4,086	0.00	0	0.00	0	0
Total Function 2212 Instr/Curr Development			0	0	79,086	0.00	0	0.00	0	0
Function	2240	Instructional Staff Dev								
300		Purchase Services	0	6,989	207,920	0.00	0	0.00	0	0
400		Supplies	0	460	40,219	0.00	0	0.00	0	0
600		Other Objects	0	670	24,580	0.00	0	0.00	0	0
Total Function 2240 Instructional Staff Dev			0	8,119	272,719	0.00	0	0.00	0	0
Function	2620	Grant Manager								
100		Salaries	0	36,465	114,007	2.00	90,494	1.35	90,494	90,494
200		Salary Benefits	0	22,202	82,362	0.00	62,224	0.00	62,224	62,224



## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund</b>	<b>201</b>	<b>Federal Sourced Funds</b>								
	300	Purchase Services	0	507	40,000	0.00	0	0.00	0	0
	400	Supplies	0	11,968	6,000	0.00	0	0.00	0	0
	600	Other Objects	0	4,935	180,000	0.00	101,511	0.00	101,511	101,511
<b>Total Function 2620 Grant Manager</b>			0	76,078	422,369	2.00	254,229	1.35	254,229	254,229
<b>Function</b>	<b>3300</b>	<b>Community Services</b>								
	100	Salaries	0	0	0	0.00	315,919	4.80	315,919	315,919
	200	Salary Benefits	0	0	0	0.00	224,736	0.00	224,736	224,736
	300	Purchase Services	0	0	0	0.00	49,925	0.00	49,925	49,925
	400	Supplies	0	0	0	0.00	8,312	0.00	8,312	8,312
	600	Other Objects	0	0	0	0.00	50,577	0.00	50,577	50,577
<b>Total Function 3300 Community Services</b>			0	0	0	0.00	649,469	4.80	649,469	649,469
<b>Function</b>	<b>5300</b>	<b>Apportionment Funds ESD</b>								
	700	Transfers	0	0	149,500	0.00	0	0.00	0	0
<b>Total Function 5300 Apportionment Funds ESD</b>			0	0	149,500	0.00	0	0.00	0	0
<b>Total Fund</b>	<b>201</b>	<b>Federal Sourced Funds</b>	0	179,824	2,649,980	17.26	3,037,314	22.76	3,037,314	3,037,314

# **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	2023-2024 Adopted Budget		2024-2025 Adopted Budget		Increase/ (Decrease)			
REVENUE								
Local Revenue	\$	1,764,111		\$	1,673,692	\$ (90,419)		
Intermediate Revenue	\$	1,736,269		\$	1,796,102	\$ 59,833		
State Revenue	\$	2,705,215		\$	2,753,344	\$ 48,129		
Federal Revenue	\$	3,106,284		\$	1,740,875	\$ (1,365,409)		
Transfers In	\$	16,923,000		\$	16,159,006	\$ (763,994)		
Other (Beginning Fund Bal)	\$	3,142,563		\$	3,170,271	\$ 27,708		
Total Revenue	\$	29,377,442		\$	27,293,290	\$ (2,084,152)		
EXPENDITURES								
			FTE			FTE		
Instruction	\$	19,068,227	151.55	\$	18,555,623	138.65	\$ (512,604)	(12.90)
Support Services	\$	6,826,129	39.44	\$	5,223,493	34.21	\$ (1,602,636)	(5.22)
Enterprise and Community Services	\$	1,343,052	10.95	\$	2,020,990	11.19	\$ 677,938	0.23
Facilities Acquisition & Construction	\$	-		\$	-		\$ -	
Other Uses	\$	1,911,491		\$	1,491,273		\$ (420,218)	
Contingency	\$	228,543		\$	1,910		\$ (226,633)	
Ending Fund Balance	\$	-		\$	-		\$ -	
Total Expenditures	\$	29,377,442	201.94	\$	27,293,290	184.05	\$ (2,084,152)	(17.89)

## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 205</b>	<b>Grants &amp; Projects Fund</b>								
	1320 Individual Tuition	45,981	84,493	65,000	0.00	80,000	0.00	80,000	80,000
	1800 Community Svcs Activities	0	100	41,173	0.00	29,500	0.00	29,500	29,500
	1920 Contr/Don Private Sources	799,586	535,461	741,626	0.00	685,000	0.00	685,000	685,000
	1940 Svcs Oth Local Educa Agen	683,442	713,104	748,737	0.00	746,122	0.00	746,122	746,122
	1970 Svcs Other Funds	26,500	109,705	52,000	0.00	84,995	0.00	84,995	84,995
	1990 Miscellaneous	171,632	76,285	115,575	0.00	48,075	0.00	48,075	48,075
	<b>1000 Revenue from Local Sources</b>	<b>1,727,141</b>	<b>1,519,148</b>	<b>1,764,111</b>	<b>0.00</b>	<b>1,673,692</b>	<b>0.00</b>	<b>1,673,692</b>	<b>1,673,692</b>
	2199 Other Intermed Srcs	253,455	494,340	359,269	0.00	498,829	0.00	498,829	498,829
	2900 Revenue-Intermediate Government	857,098	933,115	1,377,000	0.00	1,297,273	0.00	1,297,273	1,297,273
	<b>2000 Revenue from Intermediate Sources</b>	<b>1,110,553</b>	<b>1,427,455</b>	<b>1,736,269</b>	<b>0.00</b>	<b>1,796,102</b>	<b>0.00</b>	<b>1,796,102</b>	<b>1,796,102</b>
	3199 Other Unrestricted Grants in aid	0	0	50,000	0.00	75,000	0.00	75,000	75,000
	3299 Restr Grants Other	3,864,219	2,885,178	2,655,215	0.00	2,678,344	0.00	2,678,344	2,678,344
	3900 State/Behalf Of District	0	500	0	0.00	0	0.00	0	0
	<b>3000 Revenue from State Sources</b>	<b>3,864,219</b>	<b>2,885,678</b>	<b>2,705,215</b>	<b>0.00</b>	<b>2,753,344</b>	<b>0.00</b>	<b>2,753,344</b>	<b>2,753,344</b>
	4500 Restr Rev Fed Gov To Stat	1,511,396	2,426,476	3,106,284	0.00	1,740,875	0.00	1,740,875	1,740,875
	<b>4000 Revenue from Federal Sources</b>	<b>1,511,396</b>	<b>2,426,476</b>	<b>3,106,284</b>	<b>0.00</b>	<b>1,740,875</b>	<b>0.00</b>	<b>1,740,875</b>	<b>1,740,875</b>
	5200 Interfund Transfers	13,584,425	15,700,575	16,923,000	0.00	16,159,006	0.00	16,159,006	16,159,006
	5400 Resources Beg Fund Bal	3,748,675	4,078,769	3,142,563	0.00	3,170,271	0.00	3,170,271	3,170,271
	<b>5000 Other Sources</b>	<b>17,333,100</b>	<b>19,779,344</b>	<b>20,065,563</b>	<b>0.00</b>	<b>19,329,277</b>	<b>0.00</b>	<b>19,329,277</b>	<b>19,329,277</b>
<b>Total Fund 205</b>	<b>Grants &amp; Projects Fund</b>	<b>25,546,408</b>	<b>28,038,102</b>	<b>29,377,442</b>	<b>0.00</b>	<b>27,293,290</b>	<b>0.00</b>	<b>27,293,290</b>	<b>27,293,290</b>

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund</b>	<b>205</b>	<b>Grants &amp; Projects Fund</b>								
Function	1260	Early Intervention								
100		Salaries	6,254,554	6,713,060	7,750,981	136.52	7,556,209	127.45	7,556,209	7,556,209
200		Salary Benefits	3,554,789	3,807,312	5,054,099	0.00	4,809,095	0.00	4,809,095	4,809,095
300		Purchase Services	2,071,016	2,752,497	2,898,579	0.00	2,675,123	0.00	2,675,123	2,675,123
400		Supplies	157,867	207,910	121,733	0.00	141,004	0.00	141,004	141,004
500		Equipment	258,010	127,204	37,000	0.00	17,000	0.00	17,000	17,000
600		Other Objects	1,216,903	1,486,634	1,541,335	0.00	1,698,620	0.00	1,698,620	1,698,620
<b>Total Function 1260 Early Intervention</b>			<b>13,513,140</b>	<b>15,094,617</b>	<b>17,403,727</b>	<b>136.52</b>	<b>16,897,050</b>	<b>127.45</b>	<b>16,897,050</b>	<b>16,897,050</b>
Function	1280	Alternative Education								
100		Salaries	459,093	486,797	671,789	11.43	613,474	9.61	613,474	613,474
200		Salary Benefits	269,007	290,137	429,275	0.00	393,002	0.00	393,002	393,002
300		Purchase Services	30,256	32,034	107,000	0.00	107,300	0.00	107,300	107,300
400		Supplies	32,662	47,100	67,686	0.00	67,800	0.00	67,800	67,800
500		Equipment	0	0	1,000	0.00	1,000	0.00	1,000	1,000
600		Other Objects	71,130	77,046	100,250	0.00	114,697	0.00	114,697	114,697
<b>Total Function 1280 Alternative Education</b>			<b>862,147</b>	<b>933,115</b>	<b>1,377,000</b>	<b>11.43</b>	<b>1,297,273</b>	<b>9.61</b>	<b>1,297,273</b>	<b>1,297,273</b>
Function	1294	Youth Corrections Education								
100		Salaries	82,595	133,925	139,448	3.60	142,307	1.59	142,307	142,307
200		Salary Benefits	50,426	85,287	97,069	0.00	84,883	0.00	84,883	84,883
300		Purchase Services	1,184	11,894	6,900	0.00	11,400	0.00	11,400	11,400
400		Supplies	9,800	19,243	24,487	0.00	92,878	0.00	92,878	92,878
600		Other Objects	12,957	22,036	19,596	0.00	29,832	0.00	29,832	29,832
<b>Total Function 1294 Youth Corrections Education</b>			<b>156,962</b>	<b>272,385</b>	<b>287,500</b>	<b>3.60</b>	<b>361,300</b>	<b>1.59</b>	<b>361,300</b>	<b>361,300</b>
24-25 Douglas ESD Budget										

Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	205	Grants & Projects Fund								
Function	2110	Attendance & Social Work								
100		Salaries	153,901	85,759	68,840	2.00	85,028	1.09	85,028	85,028
200		Salary Benefits	63,190	45,484	47,963	0.00	57,264	0.00	57,264	57,264
300		Purchase Services	11,678	26,699	22,875	0.00	13,080	0.00	13,080	13,080
400		Supplies	11,048	18,825	6,191	0.00	9,842	0.00	9,842	9,842
600		Other Objects	16,912	11,314	7,330	0.00	100	0.00	100	100
Total Function 2110 Attendance & Social Work			256,729	188,081	153,199	2.00	165,314	1.09	165,314	165,314
Function	2115	Student Safety								
100		Salaries	36,308	42,464	61,627	1.00	78,174	2.00	78,174	78,174
200		Salary Benefits	12,482	13,815	43,460	0.00	50,422	0.00	50,422	50,422
300		Purchase Services	1,559	1,825	1,425	0.00	0	0.00	0	0
400		Supplies	2,016	3,143	0	0.00	0	0.00	0	0
600		Other Objects	4,712	5,512	0	0.00	0	0.00	0	0
Total Function 2115 Student Safety			57,076	66,760	106,512	1.00	128,596	2.00	128,596	128,596
Function	2120	Guidance Services								
100		Salaries	252,460	206,324	228,095	4.73	85,428	1.28	85,428	85,428
200		Salary Benefits	148,332	117,140	157,321	0.00	54,602	0.00	54,602	54,602
300		Purchase Services	16,641	59,761	32,429	0.00	140,531	0.00	140,531	140,531
400		Supplies	4,508	10,684	21,187	0.00	21,905	0.00	21,905	21,905
600		Other Objects	113,549	114,296	77,082	0.00	29,803	0.00	29,803	29,803
Total Function 2120 Guidance Services			535,489	508,206	516,114	4.73	332,270	1.28	332,270	332,270
Function	2124	Guidance-Information Services								
300		Purchase Services	0	0	120,000	0.00	0	0.00	0	0
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# Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	205	Grants & Projects Fund								
Total Function	2124	Guidance-Information Services	0	0	120,000	0.00	0	0.00	0	0
Function	2130	Health Services								
100		Salaries	174,695	88,140	31,795	0.32	27,112	0.28	27,112	27,112
200		Salary Benefits	97,789	51,601	18,348	0.00	18,546	0.00	18,546	18,546
300		Purchase Services	2,781	4,178	41,857	0.00	0	0.00	0	0
400		Supplies	12,480	0	0	0.00	0	0.00	0	0
600		Other Objects	22,394	7,729	0	0.00	0	0.00	0	0
Total Function	2130	Health Services	310,138	151,647	92,000	0.32	45,658	0.28	45,658	45,658
Function	2131	Health Services-Direction								
400		Supplies	11,605	12,312	0	0.00	0	0.00	0	0
Total Function	2131	Health Services-Direction	11,605	12,312	0	0.00	0	0.00	0	0
Function	2160	Oth Student Treatment Svc								
100		Salaries	313,876	423,152	447,150	7.86	586,343	9.39	586,343	586,343
200		Salary Benefits	227,760	210,074	283,090	0.00	373,538	0.00	373,538	373,538
300		Purchase Services	9,982	8,279	8,782	0.00	12,539	0.00	12,539	12,539
600		Other Objects	0	0	10,000	0.00	0	0.00	0	0
Total Function	2160	Oth Student Treatment Svc	551,618	641,505	749,022	7.86	972,420	9.39	972,420	972,420
Function	2162	Other Student Trtmt Serv								
100		Salaries	59,273	59,975	63,377	2.10	38,574	0.45	38,574	38,574
200		Salary Benefits	49,457	33,896	39,195	0.00	24,638	0.00	24,638	24,638
300		Purchase Services	1,307	824	308	0.00	308	0.00	308	308
Total Function	2162	Other Student Trtmt Serv	110,037	94,695	102,880	2.10	63,520	0.45	63,520	63,520
Function	2190	Spec Dirct/Studnt Supp Sv								



## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund</b>	<b>205</b>	<b>Grants &amp; Projects Fund</b>								
	100	Salaries	87,620	92,431	98,051	1.00	78,838	0.72	78,838	78,838
	200	Salary Benefits	50,207	53,186	60,816	0.00	48,394	0.00	48,394	48,394
	300	Purchase Services	1,358	1,413	1,450	0.00	1,625	0.00	1,625	1,625
	400	Supplies	0	70,471	65,510	0.00	67,510	0.00	67,510	67,510
<b>Total Function 2190 Svc Direct/Studnt Supp Sv</b>			<b>139,185</b>	<b>217,500</b>	<b>225,827</b>	<b>1.00</b>	<b>196,366</b>	<b>0.72</b>	<b>196,366</b>	<b>196,366</b>
<b>Function</b>	<b>2210</b>	<b>Improvment Instruc Svcs</b>								
	100	Salaries	212,216	398,777	448,994	6.02	517,583	6.70	517,583	517,583
	200	Salary Benefits	107,586	195,013	266,207	0.00	325,149	0.00	325,149	325,149
	300	Purchase Services	263,170	699,444	396,113	0.00	130,372	0.00	130,372	130,372
	400	Supplies	72,264	104,094	115,897	0.00	42,762	0.00	42,762	42,762
	500	Equipment	0	8,248	0	0.00	0	0.00	0	0
	600	Other Objects	49,137	98,480	42,796	0.00	51,406	0.00	51,406	51,406
<b>Total Function 2210 Improvment Instruc Svcs</b>			<b>704,372</b>	<b>1,504,058</b>	<b>1,270,007</b>	<b>6.02</b>	<b>1,067,272</b>	<b>6.70</b>	<b>1,067,272</b>	<b>1,067,272</b>
<b>Function</b>	<b>2211</b>	<b>Improv Instruct Direction</b>								
	100	Salaries	0	0	8,641	0.15	8,907	0.15	8,907	8,907
	200	Salary Benefits	0	0	3,452	0.00	3,536	0.00	3,536	3,536
	300	Purchase Services	0	0	180	0.00	179	0.00	179	179
<b>Total Function 2211 Improv Instruct Direction</b>			<b>0</b>	<b>0</b>	<b>12,273</b>	<b>0.15</b>	<b>12,622</b>	<b>0.15</b>	<b>12,622</b>	<b>12,622</b>
<b>Function</b>	<b>2212</b>	<b>Instr/Curr Development</b>								
	100	Salaries	300	0	0	0.00	0	0.00	0	0
	200	Salary Benefits	158	0	0	0.00	0	0.00	0	0
	300	Purchase Services	42,183	95,999	149,579	0.00	125,279	0.00	125,279	125,279
	400	Supplies	374	28,096	42,000	0.00	42,000	0.00	42,000	42,000

# Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	205	Grants & Projects Fund								
600		Other Objects	1,114	1,957	2,000	0.00	1,800	0.00	1,800	1,800
Total Function 2212 Instr/Curr Development			44,129	126,052	193,579	0.00	169,079	0.00	169,079	169,079
Function	2219	Oth Improv Instruc Svcs								
100		Salaries	20,222	0	0	0.00	0	0.00	0	0
200		Salary Benefits	6,563	0	0	0.00	0	0.00	0	0
300		Purchase Services	148,198	3,000	48,128	0.00	51,128	0.00	51,128	51,128
400		Supplies	54,410	0	0	0.00	0	0.00	0	0
600		Other Objects	11,316	0	0	0.00	0	0.00	0	0
Total Function 2219 Oth Improv Instruc Svcs			240,709	3,000	48,128	0.00	51,128	0.00	51,128	51,128
Function	2230	Assessment And Testing								
100		Salaries	0	3,129	0	0.00	0	0.00	0	0
200		Salary Benefits	0	871	0	0.00	0	0.00	0	0
300		Purchase Services	36	0	13,663	0.00	13,663	0.00	13,663	13,663
Total Function 2230 Assessment And Testing			36	4,000	13,663	0.00	13,663	0.00	13,663	13,663
Function	2240	Instructional Staff Dev								
100		Salaries	341,560	571,319	751,642	10.68	616,644	7.81	616,644	616,644
200		Salary Benefits	179,379	286,078	431,208	0.00	337,092	0.00	337,092	337,092
300		Purchase Services	165,220	558,873	1,129,147	0.00	352,392	0.00	352,392	352,392
400		Supplies	9,152	141,983	273,291	0.00	77,500	0.00	77,500	77,500
500		Equipment	0	40,240	0	0.00	0	0.00	0	0
600		Other Objects	42,889	88,472	43,387	0.00	49,482	0.00	49,482	49,482
Total Function 2240 Instructional Staff Dev			738,200	1,686,965	2,628,675	10.68	1,433,110	7.81	1,433,110	1,433,110

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	205	Grants & Projects Fund								
	400	Supplies	1,935	0	0	0.00	565	0.00	565	565
Total Function	2321	Office Superintendent Svc	1,935	0	0	0.00	565	0.00	565	565
Function	2540	Opertion/Maint Of Plant								
	100	Salaries	46,209	46,938	49,023	1.00	55,296	0.90	55,296	55,296
	200	Salary Benefits	34,857	35,027	39,895	0.00	41,055	0.00	41,055	41,055
	300	Purchase Services	1,071	1,113	1,135	0.00	1,310	0.00	1,310	1,310
Total Function	2540	Opertion/Maint Of Plant	82,137	83,079	90,054	1.00	97,661	0.90	97,661	97,661
Function	2610	Direction of Central Support Activities								
	600	Other Objects	7,448	14,023	11,596	0.00	8,500	0.00	8,500	8,500
Total Function	2610	Direction of Central Support Activities	7,448	14,023	11,596	0.00	8,500	0.00	8,500	8,500
Function	2640	Staff Services								
	100	Salaries	104,670	83,425	45,450	1.00	30,311	1.00	30,311	30,311
	200	Salary Benefits	54,417	45,835	37,106	0.00	21,330	0.00	21,330	21,330
	300	Purchase Services	3,365	2,366	4,650	0.00	5,150	0.00	5,150	5,150
	400	Supplies	25,171	4,618	29,395	0.00	27,395	0.00	27,395	27,395
Total Function	2640	Staff Services	187,623	136,244	116,601	1.00	84,186	1.00	84,186	84,186
Function	2642	Staff Services-Recruitment								
	100	Salaries	0	2,000	0	0.00	0	0.00	0	0
	200	Salary Benefits	0	729	0	0.00	0	0.00	0	0
	300	Purchase Services	0	73,696	0	0.00	0	0.00	0	0
	400	Supplies	0	10,253	50,000	0.00	0	0.00	0	0
Total Function	2642	Staff Services-Recruitment	0	86,678	50,000	0.00	0	0.00	0	0

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund</b>	<b>205</b>	<b>Grants &amp; Projects Fund</b>								
Function	2660	Technology Services								
100		Salaries	83,877	100,025	103,786	1.58	156,613	2.45	156,613	156,613
200		Salary Benefits	31,558	40,604	47,943	0.00	93,374	0.00	93,374	93,374
300		Purchase Services	2,467	4,106	11,920	0.00	10,180	0.00	10,180	10,180
400		Supplies	507,532	29,079	24,750	0.00	28,050	0.00	28,050	28,050
500		Equipment	1,317,217	106,322	125,000	0.00	79,046	0.00	79,046	79,046
600		Other Objects	2,576	0	12,601	0.00	14,300	0.00	14,300	14,300
<b>Total Function 2660 Technology Services</b>			<b>1,945,227</b>	<b>280,137</b>	<b>326,000</b>	<b>1.58</b>	<b>381,564</b>	<b>2.45</b>	<b>381,564</b>	<b>381,564</b>
Function	3300	Community Services								
100		Salaries	332,388	418,511	610,424	10.95	757,217	11.19	757,217	757,217
200		Salary Benefits	146,361	176,764	332,086	0.00	422,432	0.00	422,432	422,432
300		Purchase Services	41,985	315,138	245,012	0.00	350,842	0.00	350,842	350,842
400		Supplies	57,694	71,076	112,116	0.00	390,326	0.00	390,326	390,326
500		Equipment	0	11,380	0	0.00	0	0.00	0	0
600		Other Objects	33,269	35,069	43,415	0.00	100,172	0.00	100,172	100,172
<b>Total Function 3300 Community Services</b>			<b>611,696</b>	<b>1,027,938</b>	<b>1,343,052</b>	<b>10.95</b>	<b>2,020,990</b>	<b>11.19</b>	<b>2,020,990</b>	<b>2,020,990</b>
Function	5200	Transfers Of Funds								
700		Transfers	400,000	100,000	1,645,000	0.00	1,491,273	0.00	1,491,273	1,491,273
<b>Total Function 5200 Transfers Of Funds</b>			<b>400,000</b>	<b>100,000</b>	<b>1,645,000</b>	<b>0.00</b>	<b>1,491,273</b>	<b>0.00</b>	<b>1,491,273</b>	<b>1,491,273</b>
Function	5300	Apportionment Funds ESD								
700		Transfers	0	0	266,491	0.00	0	0.00	0	0
<b>Total Function 5300 Apportionment Funds ESD</b>			<b>0</b>	<b>0</b>	<b>266,491</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function	6000	Contingencies								

Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund 205	Grants & Projects Fund									
800	Other Uses		0	0	228,543	0.00	1,910	0.00	1,910	1,910
Total Function 6000	Contingencies		0	0	228,543	0.00	1,910	0.00	1,910	1,910
Function 7000	Unappropriated Ending Bal									
800	Other Uses		4,078,769	4,805,105	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		4,078,769	4,805,105	0	0.00	0	0.00	0	0
Total Fund 205	Grants & Projects Fund		25,546,408	28,038,102	29,377,442	201.94	27,293,290	184.05	27,293,290	27,293,290

**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	2023-2024 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ 21,790,958	\$ 20,134,335	\$ (1,656,623)
Federal Revenue	\$ 2,750,000	\$ 2,452,582	\$ (297,418)
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 500,000	\$ -	\$ (500,000)
<b>Total Revenue</b>	<b>\$ 25,040,958</b>	<b>\$ 22,586,917</b>	<b>\$ (2,454,041)</b>
<b>EXPENDITURES</b>			
	FTE		FTE
Instruction	\$ - -	\$ -	\$ -
Support Services	\$ 326,958 2.70	\$ 357,345 0.86	\$ 30,387 (1.84)
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ 24,714,000	\$ 22,229,572	\$ (2,484,428)
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 25,040,958 2.70</b>	<b>\$ 22,586,917 0.86</b>	<b>\$ (2,454,041) (1.84)</b>



## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 207</b>	<b>Regional EI/ECSE Contract</b>								
	3299 Restr Grants Other	4,891,714	5,091,376	5,790,958	0.00	8,723,718	0.00	8,723,718	8,723,718
	3900 State/Behalf Of District	12,580,616	13,093,714	16,000,000	0.00	11,410,617	0.00	11,410,617	11,410,617
	3000 Revenue from State Sources	17,472,330	18,185,090	21,790,958	0.00	20,134,335	0.00	20,134,335	20,134,335
	4500 Restr Rev Fed Gov To Stat	4,049,357	2,496,302	2,750,000	0.00	2,452,582	0.00	2,452,582	2,452,582
	4000 Revenue from Federal Sources	4,049,357	2,496,302	2,750,000	0.00	2,452,582	0.00	2,452,582	2,452,582
	5400 Resources Beg Fund Bal	0	2,466,184	500,000	0.00	0	0.00	0	0
	5000 Other Sources	0	2,466,184	500,000	0.00	0	0.00	0	0
<b>Total Fund 207</b>	<b>Regional EI/ECSE Contract</b>	<b>21,521,687</b>	<b>23,147,576</b>	<b>25,040,958</b>	<b>0.00</b>	<b>22,586,917</b>	<b>0.00</b>	<b>22,586,917</b>	<b>22,586,917</b>

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund</b>	<b>207</b>	<b>Regional EI/ECSE Contract</b>								
Function	2212	Instr/Curr Development								
100		Salaries	166,130	172,776	183,415	2.70	65,408	0.86	65,408	65,408
200		Salary Benefits	95,283	100,803	119,004	0.00	45,822	0.00	45,822	45,822
300		Purchase Services	7,788	7,461	7,581	0.00	229,157	0.00	229,157	229,157
600		Other Objects	24,228	25,294	16,958	0.00	16,958	0.00	16,958	16,958
<b>Total Function 2212 Instr/Curr Development</b>			<b>293,429</b>	<b>306,334</b>	<b>326,958</b>	<b>2.70</b>	<b>357,345</b>	<b>0.86</b>	<b>357,345</b>	<b>357,345</b>
Function	5200	Transfers Of Funds								
700		Transfers	13,584,425	15,700,575	15,644,000	0.00	14,973,308	0.00	14,973,308	14,973,308
<b>Total Function 5200 Transfers Of Funds</b>			<b>13,584,425</b>	<b>15,700,575</b>	<b>15,644,000</b>	<b>0.00</b>	<b>14,973,308</b>	<b>0.00</b>	<b>14,973,308</b>	<b>14,973,308</b>
Function	5300	Apportionment Funds ESD								
700		Transfers	5,177,649	7,078,078	9,070,000	0.00	7,256,264	0.00	7,256,264	7,256,264
<b>Total Function 5300 Apportionment Funds ESD</b>			<b>5,177,649</b>	<b>7,078,078</b>	<b>9,070,000</b>	<b>0.00</b>	<b>7,256,264</b>	<b>0.00</b>	<b>7,256,264</b>	<b>7,256,264</b>
Function	7000	Unappropriated Ending Bal								
800		Other Uses	2,466,184	62,589	0	0.00	0	0.00	0	0
<b>Total Function 7000 Unappropriated Ending Bal</b>			<b>2,466,184</b>	<b>62,589</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Total Fund</b>	<b>207</b>	<b>Regional EI/ECSE Contract</b>	<b>21,521,687</b>	<b>23,147,576</b>	<b>25,040,958</b>	<b>2.70</b>	<b>22,586,917</b>	<b>0.86</b>	<b>22,586,917</b>	<b>22,586,917</b>

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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	2023-2024 Adopted Budget		2024-2025 Adopted Budget		Increase/ (Decrease)
<b>REVENUE</b>					
Local Revenue	\$ 142,600		\$ 7,600		\$ (135,000)
Intermediate Revenue	\$ -		\$ 57,200		\$ 57,200
State Revenue	\$ 2,023,094		\$ 2,097,772		\$ 74,678
Federal Revenue	\$ 37,675		\$ 50,757		\$ 13,082
Transfers In	\$ -		\$ -		\$ -
Other (Beginning Fund Bal)	\$ 331,575		\$ 367,751		\$ 36,176
<b>Total Revenue</b>	<b>\$ 2,534,944</b>		<b>\$ 2,581,080</b>		<b>\$ 46,136</b>
<b>EXPENDITURES</b>					
		FTE			FTE
Instruction	\$ -		\$ -		\$ -
Support Services	\$ -		\$ -		\$ -
Enterprise and Community Services	\$ 2,534,944	20.37	\$ 2,513,652	12.35	\$ (21,292) (8.02)
Facilities Acquisition & Construction	\$ -		\$ -		\$ -
Other Uses	\$ -		\$ -		\$ -
Contingency	\$ -		\$ 67,428		\$ 67,428
Ending Fund Balance	\$ -		\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 2,534,944</b>	<b>20.37</b>	<b>\$ 2,581,080</b>		<b>\$ 46,136 (8.02)</b>

## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 208</b>	<b>Early Learning Hub Fund</b>								
	1320 Individual Tuition	7,140	11,386	7,000	0.00	7,000	0.00	7,000	7,000
	1920 Contr/Don Private Sources	95,000	95,000	95,600	0.00	600	0.00	600	600
	1990 Miscellaneous	48,222	0	40,000	0.00	0	0.00	0	0
	1000 Revenue from Local Sources	150,362	106,386	142,600	0.00	7,600	0.00	7,600	7,600
	2199 Other Intermed Srcs	9,883	54,122	0	0.00	57,200	0.00	57,200	57,200
	2000 Revenue from Intermediate Sources	9,883	54,122	0	0.00	57,200	0.00	57,200	57,200
	3299 Restr Grants Other	1,048,691	1,487,508	2,023,094	0.00	2,097,772	0.00	2,097,772	2,097,772
	3000 Revenue from State Sources	1,048,691	1,487,508	2,023,094	0.00	2,097,772	0.00	2,097,772	2,097,772
	4500 Restr Rev Fed Gov To Stat	663,563	776,991	37,675	0.00	50,757	0.00	50,757	50,757
	4000 Revenue from Federal Sources	663,563	776,991	37,675	0.00	50,757	0.00	50,757	50,757
	5400 Resources Beg Fund Bal	379,389	330,079	331,575	0.00	367,751	0.00	367,751	367,751
	5000 Other Sources	379,389	330,079	331,575	0.00	367,751	0.00	367,751	367,751
<b>Total Fund 208</b>	<b>Early Learning Hub Fund</b>	<b>2,251,887</b>	<b>2,755,087</b>	<b>2,534,944</b>	<b>0.00</b>	<b>2,581,080</b>	<b>0.00</b>	<b>2,581,080</b>	<b>2,581,080</b>

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 208</b>	<b>Early Learning Hub Fund</b>									
Function 3300	Community Services									
100	Salaries		938,177	958,530	1,141,061	20.37	880,927	12.35	880,927	880,927
200	Salary Benefits		560,392	567,978	795,531	0.00	559,963	0.00	559,963	559,963
300	Purchase Services		225,311	379,997	335,059	0.00	764,665	0.00	764,665	764,665
400	Supplies		64,377	216,282	100,780	0.00	129,100	0.00	129,100	129,100
600	Other Objects		133,551	156,700	162,513	0.00	178,998	0.00	178,998	178,998
Total Function 3300	Community Services		1,921,808	2,279,487	2,534,944	20.37	2,513,652	12.35	2,513,652	2,513,652
Function 6000	Contingencies									
800	Other Uses		0	0	0	0.00	67,428	0.00	67,428	67,428
Total Function 6000	Contingencies		0	0	0	0.00	67,428	0.00	67,428	67,428
Function 7000	Unappropriated Ending Bal									
800	Other Uses		330,079	475,600	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		330,079	475,600	0	0.00	0	0.00	0	0
<b>Total Fund 208</b>	<b>Early Learning Hub Fund</b>		<b>2,251,887</b>	<b>2,755,087</b>	<b>2,534,944</b>	<b>20.37</b>	<b>2,581,080</b>	<b>12.35</b>	<b>2,581,080</b>	<b>2,581,080</b>



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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	2023-24 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ 1,707,201	\$ 1,347,387	\$ (359,814)
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 612,773	\$ 535,259	\$ (77,514)
<b>Total Revenue</b>	<b>\$ 2,319,974</b>	<b>\$ 1,882,646</b>	<b>\$ (437,328)</b>
<b>EXPENDITURES</b>			
	FTE		FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 2,309,045	\$ 1,874,022	\$ (435,024)
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ 10,929	\$ 8,624	\$ (2,305)
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 2,319,974</b>	<b>\$ 1,882,646</b>	<b>\$ (437,328)</b>

## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 230</b>	<b>District Reimbursement Fund</b>								
	1920 Contr/Don Private Sources	394,000	556,000	558,500	0.00	0	0.00	0	0
	1940 Svcs Oth Local Educa Agen	2,017,689	1,124,567	1,128,701	0.00	1,307,387	0.00	1,307,387	1,307,387
	1970 Svcs Other Funds	0	20,000	20,000	0.00	40,000	0.00	40,000	40,000
	1990 Miscellaneous	593	0	0	0.00	0	0.00	0	0
	1000 Revenue from Local Sources	2,412,281	1,700,567	1,707,201	0.00	1,347,387	0.00	1,347,387	1,347,387
	5400 Resources Beg Fund Bal	647,741	795,637	612,773	0.00	535,259	0.00	535,259	535,259
	5000 Other Sources	647,741	795,637	612,773	0.00	535,259	0.00	535,259	535,259
<b>Total Fund 230</b>	<b>District Reimbursement Fund</b>	<b>3,060,023</b>	<b>2,496,204</b>	<b>2,319,974</b>	<b>0.00</b>	<b>1,882,646</b>	<b>0.00</b>	<b>1,882,646</b>	<b>1,882,646</b>

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund</b>	<b>230</b>	<b>District Reimbursement Fund</b>								
Function	2120	Guidance Services								
100		Salaries	20,790	33,026	67,801	1.12	38,303	0.65	38,303	38,303
200		Salary Benefits	6,347	17,319	28,128	0.00	16,686	0.00	16,686	16,686
300		Purchase Services	3,288	3,551	2,750	0.00	728	0.00	728	728
400		Supplies	10	0	0	0.00	0	0.00	0	0
600		Other Objects	0	0	1,021	0.00	3,701	0.00	3,701	3,701
Total Function 2120 Guidance Services			30,435	53,896	99,700	1.12	59,417	0.65	59,417	59,417
Function	2134	Nursing Service								
100		Salaries	302,425	417,033	337,559	5.16	241,545	3.15	241,545	241,545
200		Salary Benefits	160,756	236,458	212,279	0.00	137,479	0.00	137,479	137,479
300		Purchase Services	38,240	43,861	62,130	0.00	38,130	0.00	38,130	38,130
400		Supplies	50	35	3,000	0.00	1,000	0.00	1,000	1,000
600		Other Objects	419	0	1,000	0.00	1,000	0.00	1,000	1,000
Total Function 2134 Nursing Service			501,890	697,388	615,968	5.16	419,154	3.15	419,154	419,154
Function	2142	Psychological Test Svcs								
100		Salaries	183,831	212,780	203,818	3.00	214,979	3.45	214,979	214,979
200		Salary Benefits	97,447	114,475	136,245	0.00	132,172	0.00	132,172	132,172
300		Purchase Services	3,795	8,044	11,400	0.00	12,900	0.00	12,900	12,900
400		Supplies	22,982	8,142	19,000	0.00	17,000	0.00	17,000	17,000
600		Other Objects	0	0	0	0.00	725	0.00	725	725
Total Function 2142 Psychological Test Svcs			308,055	343,441	370,463	3.00	377,776	3.45	377,776	377,776
Function	2160	Oth Student Treatment Svc								
100		Salaries	431,579	453,186	564,197	11.16	422,906	9.14	422,906	422,906
24-25 Douglas ESD Budget										

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund</b>	<b>230</b>	<b>District Reimbursement Fund</b>								
	200	Salary Benefits	284,486	279,133	365,083	0.00	291,395	0.00	291,395	291,395
	300	Purchase Services	29,064	121,621	61,720	0.00	30,617	0.00	30,617	30,617
	400	Supplies	5,030	11,665	11,000	0.00	8,000	0.00	8,000	8,000
	600	Other Objects	0	0	0	0.00	1,000	0.00	1,000	1,000
<b>Total Function 2160 Oth Student Treatment Svc</b>			<b>750,159</b>	<b>865,606</b>	<b>1,002,000</b>	<b>11.16</b>	<b>753,918</b>	<b>9.14</b>	<b>753,918</b>	<b>753,918</b>
<b>Function</b>	<b>2190</b>	<b>Svc Direct/Studnt Supp Sv</b>								
	100	Salaries	446,255	76,659	34,722	0.85	43,124	0.45	43,124	43,124
	200	Salary Benefits	128,998	43,526	20,342	0.00	27,054	0.00	27,054	27,054
	300	Purchase Services	0	835	850	0.00	850	0.00	850	850
	400	Supplies	0	4,998	0	0.00	0	0.00	0	0
<b>Total Function 2190 Svc Direct/Studnt Supp Sv</b>			<b>575,253</b>	<b>126,018</b>	<b>55,914</b>	<b>0.85</b>	<b>71,028</b>	<b>0.45</b>	<b>71,028</b>	<b>71,028</b>
<b>Function</b>	<b>2210</b>	<b>Improvment Instruc Svcs</b>								
	300	Purchase Services	0	0	45,954	0.00	60,404	0.00	60,404	60,404
	600	Other Objects	0	0	0	0.00	5,200	0.00	5,200	5,200
<b>Total Function 2210 Improvment Instruc Svcs</b>			<b>0</b>	<b>0</b>	<b>45,954</b>	<b>0.00</b>	<b>65,604</b>	<b>0.00</b>	<b>65,604</b>	<b>65,604</b>
<b>Function</b>	<b>2211</b>	<b>Improv Instruct Direction</b>								
	100	Salaries	9,512	2,835	3,064	0.50	3,560	0.05	3,560	3,560
	200	Salary Benefits	6,184	1,942	2,254	0.00	2,489	0.00	2,489	2,489
	300	Purchase Services	183	56	12,682	0.00	7,775	0.00	7,775	7,775
<b>Total Function 2211 Improv Instruct Direction</b>			<b>15,879</b>	<b>4,833</b>	<b>18,000</b>	<b>0.50</b>	<b>13,824</b>	<b>0.05</b>	<b>13,824</b>	<b>13,824</b>
<b>Function</b>	<b>2230</b>	<b>Assessment And Testing</b>								
	100	Salaries	45,805	52,032	55,144	0.90	64,074	0.90	64,074	64,074
	200	Salary Benefits	33,183	35,676	40,572	0.00	44,744	0.00	44,744	44,744

Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund 230	District Reimbursement Fund									
300	Purchase Services		2,839	3,311	3,680	0.00	3,433	0.00	3,433	3,433
400	Supplies		887	0	1,650	0.00	1,050	0.00	1,050	1,050
Total Function 2230	Assessment And Testing		82,715	91,019	101,046	0.90	113,301	0.90	113,301	113,301
Function 6000	Contingencies									
800	Other Uses		0	0	10,929	0.00	8,624	0.00	8,624	8,624
Total Function 6000	Contingencies		0	0	10,929	0.00	8,624	0.00	8,624	8,624
Function 7000	Unappropriated Ending Bal									
800	Other Uses		795,637	314,003	0	0.00	0	0.00	0	0
Total Function 7000	Unappropriated Ending Bal		795,637	314,003	0	0.00	0	0.00	0	0
Total Fund 230	District Reimbursement Fund		3,060,023	2,496,204	2,319,974	22.70	1,882,646	17.78	1,882,646	1,882,646



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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 2022-23 for the purposes of 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	2023-24 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ 7,600	\$ 20,000	\$ 12,400
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ 243,000	\$ 197,688	\$ (45,312)
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 250,600</b>	<b>\$ 217,688</b>	<b>\$ (32,912)</b>
<b>EXPENDITURES</b>			
		FTE	FTE
Instruction	\$ 250,600	1.00	\$ (250,600) (1.0)
Support Services	\$ -	\$ 217,688 1.00	\$ 217,688 1.0
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 250,600 1.00</b>	<b>\$ 217,688 1.00</b>	<b>\$ (32,912) -</b>

## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 250</b>	<b>Non-Federal Sourced Funds</b>								
	1920 Contr/Don Private Sources	0	5,000	0	0.00	20,000	0.00	20,000	20,000
	1940 Svcs Oth Local Educa Agen	0	7,600	7,600	0.00	0	0.00	0	0
	1000 Revenue from Local Sources	0	12,600	7,600	0.00	20,000	0.00	20,000	20,000
	3299 Restr Grants Other	0	142,814	243,000	0.00	197,688	0.00	197,688	197,688
	3000 Revenue from State Sources	0	142,814	243,000	0.00	197,688	0.00	197,688	197,688
<b>Total Fund 250</b>	<b>Non-Federal Sourced Funds</b>	0	155,414	250,600	0.00	217,688	0.00	217,688	217,688

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund</b>	<b>250</b>	<b>Non-Federal Sourced Funds</b>								
Function	2152	Speech Pathology Services								
100		Salaries	0	5,695	4,250	0.00	0	0.00	0	0
200		Salary Benefits	0	1,905	3,350	0.00	0	0.00	0	0
<b>Total Function 2152 Speech Pathology Services</b>			<b>0</b>	<b>7,600</b>	<b>7,600</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function	2190	Svc Direct/Studnt Supp Sv								
300		Purchase Services	0	0	0	0.00	10,000	0.00	10,000	10,000
<b>Total Function 2190 Svc Direct/Studnt Supp Sv</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>10,000</b>
Function	2240	Instructional Staff Dev								
100		Salaries	0	16,094	108,650	1.00	56,822	1.00	56,822	56,822
200		Salary Benefits	0	8,147	68,952	0.00	41,927	0.00	41,927	41,927
300		Purchase Services	0	19,133	50,398	0.00	77,425	0.00	77,425	77,425
400		Supplies	0	51,640	6,000	0.00	5,000	0.00	5,000	5,000
600		Other Objects	0	4,719	9,000	0.00	16,514	0.00	16,514	16,514
<b>Total Function 2240 Instructional Staff Dev</b>			<b>0</b>	<b>99,732</b>	<b>243,000</b>	<b>1.00</b>	<b>197,688</b>	<b>1.00</b>	<b>197,688</b>	<b>197,688</b>
Function	2321	Office Superintendent Svc								
300		Purchase Services	0	0	0	0.00	10,000	0.00	10,000	10,000
<b>Total Function 2321 Office Superintendent Svc</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>10,000</b>	<b>10,000</b>
Function	2640	Staff Services								
300		Purchase Services	0	43,082	0	0.00	0	0.00	0	0
<b>Total Function 2640 Staff Services</b>			<b>0</b>	<b>43,082</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function	7000	Unappropriated Ending Bal								
800		Other Uses	0	5,000	0	0.00	0	0.00	0	0
<b>Total Function 7000 Unappropriated Ending Bal</b>			<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

Requirements Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	250	Non-Federal Sourced Funds							
Total Fund	250								
	Non-Federal Sourced Funds	0	155,414	250,600	1.00	217,688	1.00	217,688	217,688

# **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	2023-24 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ 1,305,854	\$ 1,040,000	\$ (265,854)
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ -		\$ -
Federal Revenue	\$ -		\$ -
Transfers In	\$ 15,000	\$ 15,000	\$ -
Other (Beginning Fund Bal)	\$ 325,000	\$ 510,000	\$ 185,000
<b>Total Revenue</b>	<b>\$ 1,645,854</b>	<b>\$ 1,565,000</b>	<b>\$ (80,854)</b>
<b>EXPENDITURES</b>			
		FTE	FTE
Instruction	\$ -	-	\$ -
Support Services	\$ 585,791	3.57	\$ 642,415 1.78 \$ 56,624 (1.79)
Enterprise and Community Services	\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ 625,260	\$ 622,585	\$ (2,675)
Contingency	\$ 434,803	\$ 300,000	\$ (134,803)
Ending Fund Balance	\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 1,645,854 3.57</b>	<b>\$ 1,565,000 1.78</b>	<b>\$ (80,854) (1.79)</b>

## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 296</b>	<b>Facility Maintenance Fund</b>								
	1910 Rentals	4,314	285,374	278,954	0.00	0	0.00	0	0
	1970 Svcs Other Funds	789,705	837,882	1,026,900	0.00	1,040,000	0.00	1,040,000	1,040,000
	1000 Revenue from Local Sources	794,019	1,123,256	1,305,854	0.00	1,040,000	0.00	1,040,000	1,040,000
	5200 Interfund Transfers	15,000	15,000	15,000	0.00	15,000	0.00	15,000	15,000
	5400 Resources Beg Fund Bal	530,219	424,787	325,000	0.00	510,000	0.00	510,000	510,000
	5000 Other Sources	545,219	439,787	340,000	0.00	525,000	0.00	525,000	525,000
<b>Total Fund 296</b>	<b>Facility Maintenance Fund</b>	<b>1,339,238</b>	<b>1,563,043</b>	<b>1,645,854</b>	<b>0.00</b>	<b>1,565,000</b>	<b>0.00</b>	<b>1,565,000</b>	<b>1,565,000</b>

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 296</b>	<b>Facility Maintenance Fund</b>									
Function 2540	Opertion/Maint Of Plant									
100	Salaries		70,619	122,427	130,263	3.57	124,505	1.78	124,505	124,505
200	Salary Benefits		42,096	72,398	84,463	0.00	77,298	0.00	77,298	77,298
300	Purchase Services		90,141	112,866	182,865	0.00	252,412	0.00	252,412	252,412
400	Supplies		26,354	48,942	85,000	0.00	85,000	0.00	85,000	85,000
500	Equipment		26,136	0	50,000	0.00	50,000	0.00	50,000	50,000
600	Other Objects		34,397	34,355	53,200	0.00	53,200	0.00	53,200	53,200
<b>Total Function 2540 Opertion/Maint Of Plant</b>			<b>289,743</b>	<b>390,988</b>	<b>585,791</b>	<b>3.57</b>	<b>642,415</b>	<b>1.78</b>	<b>642,415</b>	<b>642,415</b>
Function 5200	Transfers Of Funds									
700	Transfers		624,708	625,062	625,260	0.00	622,585	0.00	622,585	622,585
<b>Total Function 5200 Transfers Of Funds</b>			<b>624,708</b>	<b>625,062</b>	<b>625,260</b>	<b>0.00</b>	<b>622,585</b>	<b>0.00</b>	<b>622,585</b>	<b>622,585</b>
Function 6000	Contingencies									
800	Other Uses		0	0	434,803	0.00	300,000	0.00	300,000	300,000
<b>Total Function 6000 Contingencies</b>			<b>0</b>	<b>0</b>	<b>434,803</b>	<b>0.00</b>	<b>300,000</b>	<b>0.00</b>	<b>300,000</b>	<b>300,000</b>
Function 7000	Unappropriated Ending Bal									
800	Other Uses		424,787	546,994	0	0.00	0	0.00	0	0
<b>Total Function 7000 Unappropriated Ending Bal</b>			<b>424,787</b>	<b>546,994</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Total Fund 296</b>	<b>Facility Maintenance Fund</b>									
			<b>1,339,238</b>	<b>1,563,043</b>	<b>1,645,854</b>	<b>3.57</b>	<b>1,565,000</b>	<b>1.78</b>	<b>1,565,000</b>	<b>1,565,000</b>

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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	2023-24 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -		\$ -
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ -		\$ -
Federal Revenue	\$ -		\$ -
Transfers In	\$ 625,260	\$ 622,585	\$ (2,675)
Other (Beginning Fund Bal)	\$ -	\$ 1,715	\$ 1,715
<b>Total Revenue</b>	<b>\$ 625,260</b>	<b>\$ 624,300</b>	<b>\$ (960)</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -		\$ -
Support Services	\$ -		\$ -
Enterprise and Community Services	\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ 625,260	\$ 624,300	\$ (960)
Contingency	\$ -		\$ -
Ending Fund Balance	\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 625,260</b>	<b>\$ 624,300</b>	<b>\$ (960)</b>



## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund 301	FF&C SERIES 2020								
	5200 Interfund Transfers	624,708	625,062	625,260	0.00	622,585	0.00	622,585	622,585
	5400 Resources Beg Fund Bal	0	242	0	0.00	1,715	0.00	1,715	1,715
	5000 Other Sources	624,708	625,304	625,260	0.00	624,300	0.00	624,300	624,300
Total Fund 301	FF&C SERIES 2020	624,708	625,304	625,260	0.00	624,300	0.00	624,300	624,300

Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	301	FF&C SERIES 2020								
Function	5110	Long Term Debt Service								
	600	Other Objects	624,466	624,078	625,260	0.00	624,300	0.00	624,300	624,300
Total Function 5110 Long Term Debt Service			624,466	624,078	625,260	0.00	624,300	0.00	624,300	624,300
Function	7000	Unappropriated Ending Bal								
	800	Other Uses	242	1,227	0	0.00	0	0.00	0	0
Total Function 7000 Unappropriated Ending Bal			242	1,227	0	0.00	0	0.00	0	0
Total Fund	301	FF&C SERIES 2020	624,708	625,304	625,260	0.00	624,300	0.00	624,300	624,300

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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.

<b>PERS Bond/Debt Service Fund</b>	<b>2023-24 Adopted Budget</b>	<b>2024-2025 Adopted Budget</b>	<b>Increase/ (Decrease)</b>
<b>REVENUE</b>			
Local Revenue	\$ 690,700	\$ 711,500	\$ 20,800
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ -		\$ -
Federal Revenue	\$ -		\$ -
Transfers In	\$ -		\$ -
Other (Beginning Fund Bal)	\$ 122,481	\$ 165,000	\$ 42,519
<b>Total Revenue</b>	<b>\$ 813,181</b>	<b>\$ 876,500</b>	<b>\$ 63,319</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -		\$ -
Support Services	\$ -		\$ -
Enterprise and Community Services	\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ 594,411	\$ 623,884	\$ 29,473
Contingency	\$ -		\$ -
Ending Fund Balance	\$ 218,770	\$ 252,616	\$ 33,846
<b>Total Expenditures</b>	<b>\$ 813,181</b>	<b>\$ 876,500</b>	<b>\$ 63,319</b>

## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 302</b>	<b>PERS Bond</b>								
	1500 Earnings-Investments	53	1,828	700	0.00	1,500	0.00	1,500	1,500
	1970 Svcs Other Funds	144,181	346,331	690,000	0.00	710,000	0.00	710,000	710,000
	1000 Revenue from Local Sources	144,234	348,159	690,700	0.00	711,500	0.00	711,500	711,500
	5400 Resources Beg Fund Bal	819,295	346,290	122,481	0.00	165,000	0.00	165,000	165,000
	5000 Other Sources	819,295	346,290	122,481	0.00	165,000	0.00	165,000	165,000
<b>Total Fund 302</b>	<b>PERS Bond</b>	<b>963,529</b>	<b>694,449</b>	<b>813,181</b>	<b>0.00</b>	<b>876,500</b>	<b>0.00</b>	<b>876,500</b>	<b>876,500</b>

Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	302	PERS Bond								
Function	5110	Long Term Debt Service								
300		Purchase Services	77,828	0	0	0.00	0	0.00	0	0
600		Other Objects	539,411	564,411	594,411	0.00	623,884	0.00	623,884	623,884
Total Function 5110 Long Term Debt Service			617,238	564,411	594,411	0.00	623,884	0.00	623,884	623,884
Function	7000	Unappropriated Ending Bal								
800		Other Uses	346,290	130,039	218,770	0.00	252,616	0.00	252,616	252,616
Total Function 7000 Unappropriated Ending Bal			346,290	130,039	218,770	0.00	252,616	0.00	252,616	252,616
Total Fund	302	PERS Bond	963,529	694,449	813,181	0.00	876,500	0.00	876,500	876,500



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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 was completed spring 2022. This project was funded through the Full Faith & Credit Financing Agreement, Series 2020.

Capital Projects	2023-24 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ 73,145	\$ -	\$ (73,145)
<b>Total Revenue</b>	<b>\$ 73,145</b>	<b>\$ -</b>	<b>\$ (73,145)</b>
<b>EXPENDITURES</b>			
		FTE	
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ 73,145	\$ -	\$ (73,145)
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 73,145</b>	<b>\$ -</b>	<b>\$ (73,145)</b>

# Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund 401	Capitol Projects								
	5200 Interfund Transfers	500,000	0	0	0.00	0	0.00	0	0
	5400 Resources Beg Fund Bal	4,103,687	73,145	73,145	0.00	0	0.00	0	0
	5000 Other Sources	4,603,687	73,145	73,145	0.00	0	0.00	0	0
Total Fund 401	Capitol Projects	4,603,687	73,145	73,145	0.00	0	0.00	0	0

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 401</b>	<b>Capitol Projects</b>									
Function 4150	Building Acq/Const/Improv									
300	Purchase Services		98,877	0	0	0.00	0	0.00	0	0
400	Supplies		72,976	0	0	0.00	0	0.00	0	0
500	Equipment		4,344,085	0	0	0.00	0	0.00	0	0
600	Other Objects		14,604	0	0	0.00	0	0.00	0	0
<b>Total Function 4150</b>	<b>Building Acq/Const/Improv</b>		<b>4,530,542</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 5200	Transfers Of Funds									
700	Transfers		0	0	73,145	0.00	0	0.00	0	0
<b>Total Function 5200</b>	<b>Transfers Of Funds</b>		<b>0</b>	<b>0</b>	<b>73,145</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function 7000	Unappropriated Ending Bal									
800	Other Uses		73,145	73,145	0	0.00	0	0.00	0	0
<b>Total Function 7000</b>	<b>Unappropriated Ending Bal</b>		<b>73,145</b>	<b>73,145</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Total Fund 401</b>	<b>Capitol Projects</b>		<b>4,603,687</b>	<b>73,145</b>	<b>73,145</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>

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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	2023-24 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ 323,425	\$ 298,060	\$ (25,365)
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ -		\$ -
Federal Revenue	\$ -		\$ -
Transfers In	\$ -		\$ -
Other (Beginning Fund Bal)	\$ 100,000	\$ 160,490	\$ 60,490
<b>Total Revenue</b>	<b>\$ 423,425</b>	<b>\$ 458,550</b>	<b>\$ 35,125</b>
<b>EXPENDITURES</b>			
	FTE		FTE
Instruction			\$ -
Support Services	\$ 423,425	1.75 \$ 458,550 1.75	\$ 35,125 -
Enterprise and Community Services	\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ -		\$ -
Contingency	\$ -		\$ -
Ending Fund Balance	\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 423,425</b>	<b>1.75 \$ 458,550 1.75</b>	<b>\$ 35,125 -</b>

## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 500</b>	<b>Print Shop</b>								
	1910 Rentals	53,230	52,800	51,228	0.00	56,160	0.00	56,160	56,160
	1940 Svcs Oth Local Educa Agen	229,879	329,995	272,197	0.00	241,900	0.00	241,900	241,900
	1000 Revenue from Local Sources	283,109	382,795	323,425	0.00	298,060	0.00	298,060	298,060
	5400 Resources Beg Fund Bal	(11,466)	50,069	100,000	0.00	160,490	0.00	160,490	160,490
	5000 Other Sources	(11,466)	50,069	100,000	0.00	160,490	0.00	160,490	160,490
<b>Total Fund 500</b>	<b>Print Shop</b>	<b>271,643</b>	<b>432,864</b>	<b>423,425</b>	<b>0.00</b>	<b>458,550</b>	<b>0.00</b>	<b>458,550</b>	<b>458,550</b>

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<hr/>										
Fund	500	Print Shop								
<hr/>										
Function	2574	Print, Publ & Dup Service								
100		Salaries	76,445	78,845	94,774	1.75	118,510	2.00	118,510	118,510
200		Salary Benefits	36,830	37,588	54,731	0.00	70,102	0.00	70,102	70,102
300		Purchase Services	50,716	59,277	103,770	0.00	100,089	0.00	100,089	100,089
400		Supplies	57,098	96,178	169,500	0.00	169,500	0.00	169,500	169,500
600		Other Objects	485	486	650	0.00	350	0.00	350	350
<hr/>										
Total Function	2574	Print, Publ & Dup Service	221,574	272,374	423,425	1.75	458,550	2.00	458,550	458,550
<hr/>										
Function	7000	Unappropriated Ending Bal								
800		Other Uses	50,069	160,490	0	0.00	0	0.00	0	0
<hr/>										
Total Function	7000	Unappropriated Ending Bal	50,069	160,490	0	0.00	0	0.00	0	0
<hr/>										
Total Fund	500	Print Shop	271,643	432,864	423,425	1.75	458,550	2.00	458,550	458,550

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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 2024-25 budget in anticipation of the new laws surrounding classified staff during break periods.

Unemployment Fund	2023-24 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ 80,000	\$ 125,000	\$ 45,000
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ -		\$ -
Federal Revenue	\$ -		\$ -
Transfers In	\$ -		\$ -
Other (Beginning Fund Bal)	\$ 310,000	\$ 290,000	\$ (20,000)
<b>Total Revenue</b>	<b>\$ 390,000</b>	<b>\$ 415,000</b>	<b>\$ 25,000</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -		\$ -
Support Services	\$ 202,500	\$ 415,000	\$ 212,500
Enterprise and Community Services	\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ -		\$ -
Contingency	\$ 187,500		\$ (187,500)
Ending Fund Balance	\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 390,000</b>	<b>\$ 415,000</b>	<b>\$ 25,000</b>



## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 610</b>	<b>Unemployment Fund</b>								
	1970 Svcs Other Funds	122,761	16,752	80,000	0.00	125,000	0.00	125,000	125,000
	1000 Revenue from Local Sources	122,761	16,752	80,000	0.00	125,000	0.00	125,000	125,000
	5200 Interfund Transfers	186,176	0	0	0.00	0	0.00	0	0
	5400 Resources Beg Fund Bal	80,512	369,418	310,000	0.00	290,000	0.00	290,000	290,000
	5000 Other Sources	266,688	369,418	310,000	0.00	290,000	0.00	290,000	290,000
<b>Total Fund 610</b>	<b>Unemployment Fund</b>	<b>389,449</b>	<b>386,170</b>	<b>390,000</b>	<b>0.00</b>	<b>415,000</b>	<b>0.00</b>	<b>415,000</b>	<b>415,000</b>

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 610    Unemployment Fund</b>										
Function	2520	Fiscal Services								
300		Purchase Services	500	500	2,500	0.00	0	0.00	0	0
<b>Total Function 2520    Fiscal Services</b>			<b>500</b>	<b>500</b>	<b>2,500</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function	2529	Other Fiscal Services								
200		Salary Benefits	19,531	62,637	200,000	0.00	415,000	0.00	415,000	415,000
<b>Total Function 2529    Other Fiscal Services</b>			<b>19,531</b>	<b>62,637</b>	<b>200,000</b>	<b>0.00</b>	<b>415,000</b>	<b>0.00</b>	<b>415,000</b>	<b>415,000</b>
Function	6000	Contingencies								
800		Other Uses	0	0	187,500	0.00	0	0.00	0	0
<b>Total Function 6000    Contingencies</b>			<b>0</b>	<b>0</b>	<b>187,500</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
Function	7000	Unappropriated Ending Bal								
800		Other Uses	369,418	323,033	0	0.00	0	0.00	0	0
<b>Total Function 7000    Unappropriated Ending Bal</b>			<b>369,418</b>	<b>323,033</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Total Fund 610    Unemployment Fund</b>			<b>389,449</b>	<b>386,170</b>	<b>390,000</b>	<b>0.00</b>	<b>415,000</b>	<b>0.00</b>	<b>415,000</b>	<b>415,000</b>

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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 2024-25 Budget.

Early Retirement Fund	2023-24 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -		\$ -
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ -		\$ -
Federal Revenue	\$ -		\$ -
Transfers In	\$ -		\$ -
Other (Beginning Fund Bal)	\$ 320,000	\$ 278,000	\$ (42,000)
<b>Total Revenue</b>	<b>\$ 320,000</b>	<b>\$ 278,000</b>	<b>\$ (42,000)</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -		\$ -
Support Services	\$ 120,000	\$ 100,000	\$ (20,000)
Enterprise and Community Services	\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ -		\$ -
Contingency	\$ 200,000	\$ 178,000	\$ (22,000)
Ending Fund Balance	\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 320,000</b>	<b>\$ 278,000</b>	<b>\$ (42,000)</b>

Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund 620	Early Retirement Fund								
	5400 Resources Beg Fund Bal	358,512	342,072	320,000	0.00	278,000	0.00	278,000	278,000
	5000 Other Sources	358,512	342,072	320,000	0.00	278,000	0.00	278,000	278,000
Total Fund 620	Early Retirement Fund	358,512	342,072	320,000	0.00	278,000	0.00	278,000	278,000

Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	620	Early Retirement Fund								
Function	2700	Supplemental Retirement								
200		Salary Benefits	16,440	26,319	120,000	0.00	100,000	0.00	100,000	100,000
Total Function	2700	Supplemental Retirement	16,440	26,319	120,000	0.00	100,000	0.00	100,000	100,000
Function	6000	Contingencies								
800		Other Uses	0	0	200,000	0.00	178,000	0.00	178,000	178,000
Total Function	6000	Contingencies	0	0	200,000	0.00	178,000	0.00	178,000	178,000
Function	7000	Unappropriated Ending Bal								
800		Other Uses	342,072	315,754	0	0.00	0	0.00	0	0
Total Function	7000	Unappropriated Ending Bal	342,072	315,754	0	0.00	0	0.00	0	0
Total Fund	620	Early Retirement Fund	358,512	342,072	320,000	0.00	278,000	0.00	278,000	278,000



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

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## INTERNAL SERVICE FUND-COMPUTER REPLACEMENT (630)

Departments have been paying an annual rental fee for the use of new computers since fiscal year 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 2024-2025 budget will continue the rental fee allocations from the agency programs to increase reserves once again to be sustainable for the next replacement cycle expected in 2026.

Computer Replacement Fund	2023-24 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ 100,000	\$ 125,000	\$ 25,000
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Transfers In	\$ -	\$ 105,575	\$ 105,575
Other (Beginning Fund Bal)	\$ 114,000	\$ 242,640	\$ 128,640
<b>Total Revenue</b>	<b>\$ 214,000</b>	<b>\$ 473,215</b>	<b>\$ 259,215</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ 214,000	\$ 473,215	\$ 259,215
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 214,000</b>	<b>\$ 473,215</b>	<b>\$ 259,215</b>

## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 630</b>	<b>Computer Replacement Fund</b>								
	1970 Svcs Other Funds	132,499	104,701	100,000	0.00	125,000	0.00	125,000	125,000
	1000 Revenue from Local Sources	132,499	104,701	100,000	0.00	125,000	0.00	125,000	125,000
	5200 Interfund Transfers	0	0	0	0.00	105,575	0.00	105,575	105,575
	5400 Resources Beg Fund Bal	258,080	9,402	114,000	0.00	242,640	0.00	242,640	242,640
	5000 Other Sources	258,080	9,402	114,000	0.00	348,215	0.00	348,215	348,215
<b>Total Fund 630</b>	<b>Computer Replacement Fund</b>	<b>390,579</b>	<b>114,103</b>	<b>214,000</b>	<b>0.00</b>	<b>473,215</b>	<b>0.00</b>	<b>473,215</b>	<b>473,215</b>

Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	630	Computer Replacement Fund								
Function	2570	Internal Services								
400		Supplies	381,177	0	214,000	0.00	473,215	0.00	473,215	473,215
Total Function	2570	Internal Services	381,177	0	214,000	0.00	473,215	0.00	473,215	473,215
Function	7000	Unappropriated Ending Bal								
800		Other Uses	9,402	114,103	0	0.00	0	0.00	0	0
Total Function	7000	Unappropriated Ending Bal	9,402	114,103	0	0.00	0	0.00	0	0
Total Fund	630	Computer Replacement Fund	390,579	114,103	214,000	0.00	473,215	0.00	473,215	473,215

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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 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 cycle, an annual transfer from the 101-Technology account will be made to build reserve for the new cycle.

Telephone Maintenance Fund	2023-24 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -		\$ -
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ -		\$ -
Federal Revenue	\$ -		\$ -
Transfers In	\$ 80,000	\$ 50,000	\$ (30,000)
Other (Beginning Fund Bal)	\$ -	\$ 80,000	\$ 80,000
<b>Total Revenue</b>	<b>\$ 80,000</b>	<b>\$ 130,000</b>	<b>\$ 50,000</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -		\$ -
Support Services	\$ -	\$ 130,000	\$ 130,000
Enterprise and Community Services	\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ -		\$ -
Contingency	\$ 80,000		\$ (80,000)
Ending Fund Balance	\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 80,000</b>	<b>\$ 130,000</b>	<b>\$ 50,000</b>

# Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund 631	Telephone Maintenance Fund								
	5200 Interfund Transfers	0	0	80,000	0.00	50,000	0.00	50,000	50,000
	5400 Resources Beg Fund Bal	0	0	0	0.00	80,000	0.00	80,000	80,000
	5000 Other Sources	0	0	80,000	0.00	130,000	0.00	130,000	130,000
Total Fund 631	Telephone Maintenance Fund	0	0	80,000	0.00	130,000	0.00	130,000	130,000

Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund 631	Telephone Maintenance Fund									
Function 2660	Technology Services									
300	Purchase Services		0	0	0	0.00	130,000	0.00	130,000	130,000
Total Function 2660 Technology Services			0	0	0	0.00	130,000	0.00	130,000	130,000
Function 6000	Contingencies									
800	Other Uses		0	0	80,000	0.00	0	0.00	0	0
Total Function 6000 Contingencies			0	0	80,000	0.00	0	0.00	0	0
Total Fund 631	Telephone Maintenance Fund		0	0	80,000	0.00	130,000	0.00	130,000	130,000

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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	2023-24 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -		\$ -
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ -		\$ -
Federal Revenue	\$ -		\$ -
Transfers In	\$ 50,000	\$ 15,000	\$ (35,000)
Other (Beginning Fund Bal)	\$ -	\$ 50,000	\$ 50,000
<b>Total Revenue</b>	<b>\$ 50,000</b>	<b>\$ 65,000</b>	<b>\$ 15,000</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -		\$ -
Support Services	\$ 30,000	\$ 65,000	\$ 35,000
Enterprise and Community Services	\$ -		\$ -
Facilities Acquisition & Construction	\$ -		\$ -
Other Uses	\$ -		\$ -
Contingency	\$ 20,000		\$ (20,000)
Ending Fund Balance	\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 50,000</b>	<b>\$ 65,000</b>	<b>\$ 15,000</b>



## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 632</b>	<b>Vehicle Replacement Fund</b>								
	5200 Interfund Transfers	0	0	50,000	0.00	15,000	0.00	15,000	15,000
	5400 Resources Beg Fund Bal	0	0	0	0.00	50,000	0.00	50,000	50,000
	5000 Other Sources	0	0	50,000	0.00	65,000	0.00	65,000	65,000
<b>Total Fund 632</b>	<b>Vehicle Replacement Fund</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0.00</b>	<b>65,000</b>	<b>0.00</b>	<b>65,000</b>	<b>65,000</b>

Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	632	Vehicle Replacement Fund								
Function	2570	Internal Services								
500		Equipment	0	0	30,000	0.00	65,000	0.00	65,000	65,000
Total Function 2570 Internal Services			0	0	30,000	0.00	65,000	0.00	65,000	65,000
Function	6000	Contingencies								
800		Other Uses	0	0	20,000	0.00	0	0.00	0	0
Total Function 6000 Contingencies			0	0	20,000	0.00	0	0.00	0	0
Total Fund	632	Vehicle Replacement Fund	0	0	50,000	0.00	65,000	0.00	65,000	65,000

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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	2023-24 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -		\$ -
Intermediate Revenue	\$ -		\$ -
State Revenue	\$ -		\$ -
Federal Revenue	\$ -		\$ -
Transfers In	\$ 53,145	\$ 30,000	\$ (23,145)
Other (Beginning Fund Bal)	\$ 540,936	\$ 594,080	\$ 53,144
<b>Total Revenue</b>	<b>\$ 594,081</b>	<b>\$ 624,080</b>	<b>\$ 30,000</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -		\$ -
Support Services	\$ -		\$ -
Enterprise and Community Services	\$ -		\$ -
Facilities Acquisition & Construction	\$ 364,145	\$ 480,000	\$ 115,856
Other Uses	\$ -		\$ -
Contingency	\$ 229,936	\$ 144,080	\$ (85,856)
Ending Fund Balance	\$ -		\$ -
<b>Total Expenditures</b>	<b>\$ 594,081</b>	<b>\$ 624,080</b>	<b>\$ 30,000</b>

## Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
<b>Fund 640</b>	<b>Facility Reserve Fund</b>								
	5200 Interfund Transfers	30,000	30,000	53,145	0.00	30,000	0.00	30,000	30,000
	5400 Resources Beg Fund Bal	980,936	510,936	540,936	0.00	594,080	0.00	594,080	594,080
	5000 Other Sources	1,010,936	540,936	594,081	0.00	624,080	0.00	624,080	624,080
<b>Total Fund 640</b>	<b>Facility Reserve Fund</b>	<b>1,010,936</b>	<b>540,936</b>	<b>594,081</b>	<b>0.00</b>	<b>624,080</b>	<b>0.00</b>	<b>624,080</b>	<b>624,080</b>

## Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	640	Facility Reserve Fund								
Function	4150	Building Acq/Const/Improv								
	300	Purchase Services	0	0	100,000	0.00	230,000	0.00	230,000	230,000
	500	Equipment	0	0	264,145	0.00	250,000	0.00	250,000	250,000
Total Function	4150	Building Acq/Const/Improv	0	0	364,145	0.00	480,000	0.00	480,000	480,000
Function	5200	Transfers Of Funds								
	700	Transfers	500,000	0	0	0.00	0	0.00	0	0
Total Function	5200	Transfers Of Funds	500,000	0	0	0.00	0	0.00	0	0
Function	6000	Contingencies								
	800	Other Uses	0	0	229,936	0.00	144,080	0.00	144,080	144,080
Total Function	6000	Contingencies	0	0	229,936	0.00	144,080	0.00	144,080	144,080
Function	7000	Unappropriated Ending Bal								
	800	Other Uses	510,936	540,936	0	0.00	0	0.00	0	0
Total Function	7000	Unappropriated Ending Bal	510,936	540,936	0	0.00	0	0.00	0	0
Total Fund	640	Facility Reserve Fund	1,010,936	540,936	594,081	0.00	624,080	0.00	624,080	624,080



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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 that were 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	2023-24 Adopted Budget	2024-2025 Adopted Budget	Increase/ (Decrease)
<b>REVENUE</b>			
Local Revenue	\$ -	\$ -	\$ -
Intermediate Revenue	\$ -	\$ -	\$ -
State Revenue	\$ -	\$ -	\$ -
Federal Revenue	\$ -	\$ -	\$ -
Long Term Debt	\$ -	\$ -	\$ -
Other (Beginning Fund Bal)	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>			
	FTE	FTE	FTE
Instruction	\$ -	\$ -	\$ -
Support Services	\$ -	\$ -	\$ -
Enterprise and Community Services	\$ -	\$ -	\$ -
Facilities Acquisition & Construction	\$ -	\$ -	\$ -
Other Uses	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

HISTORICAL PURPOSES ONLY

Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund 650	Closed-PERS Reserve Fund								
	5400 Resources Beg Fund Bal	186,176	0	0	0.00	0	0.00	0	0
	5000 Other Sources	186,176	0	0	0.00	0	0.00	0	0
Total Fund 650	Closed-PERS Reserve Fund	186,176	0	0	0.00	0	0.00	0	0

Requirements Report

			2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 FTE	2024-25 Approved	2024-25 Adopted
Fund	650	Closed-PERS Reserve Fund								
Function	5200	Transfers Of Funds								
700		Transfers	186,176	0	0	0.00	0	0.00	0	0
Total Function	5200	Transfers Of Funds	186,176	0	0	0.00	0	0.00	0	0
Total Fund	650	Closed-PERS Reserve Fund	186,176	0	0	0.00	0	0.00	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 2024-25 Budget, the Resolution to Impose and Categorize Taxes, and the Resolution to Making the 2024-25 Appropriations. These will be inserted once the budget has been approved.



## AFFIDAVIT OF PUBLICATION

State of Texas, County of Bexar, ss:

Laquansay Nickson Watkins, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The News-Review, a newspaper printed and published in the City of Roseburg, County of Douglas, State of Oregon, and that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

### **PUBLICATION DATES:**

May. 3, 2024

**NOTICE ID:** qMJJaEdYBOQ5Yqis6gV1L

**PUBLISHER ID:** 100359

**NOTICE NAME:** 2024-2025 Budget Notice

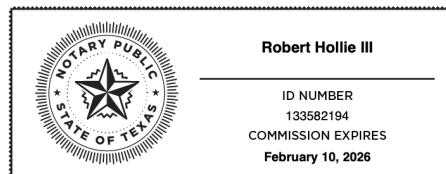
**Publication Fee:** \$74.31

I declare under penalty of perjury under the law of Oregon that the foregoing is true and correct

(Signed) Laquansay Nickson Watkins

### **VERIFICATION**

State of Texas  
County of Bexar



Subscribed in my presence and sworn to before me on this: 05/16/2024

Notary Public  
Electronically signed and notarized online using the Proof platform.

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, 2024 to June 30, 2025, will be held at 1409 NE Diamond Lake Blvd, Roseburg, OR. The meeting will take place on the 16th day of May, 2024 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, 2024 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.

Pub 100359 Date: May 3, 2024



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, 2024 to June 30, 2025, will be held at 1409 NE Diamond Lake Blvd, Roseburg, OR. The meeting will take place on the 16th day of May, 2024 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, 2024 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.

*Provides collaborative, high-quality, equitable and locally responsive educational services to the community.*

**Proposed Motion Part 1**

I make a motion to approve the Douglas Education Service District 2024-2025 Proposed Budget as presented in the amount of \$77,300,824.

Motion made by: Charles Lee

Motion seconded by: Hank Perry

Passed: ✓ Failed:           

**Proposed motion Part 2**

I make a motion to approve the required property tax rate in the amount of \$0.5296 per \$1,000 of assessed value and necessary to balance the 2024-2025 General Fund Budget.

Motion made by: Charles Lee

Motion seconded by: Mike Keizer

Passed: ✓ Failed:           

  
Douglas Education Service District Budget Committee Chair

5/16/2024  
Date

## AFFIDAVIT OF PUBLICATION

State of Texas, County of Bexar, ss:

Yuade Moore, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The News-Review, a newspaper printed and published in the City of Roseburg, County of Douglas, State of Oregon, and that this affidavit is Page 1 of 3 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

### **PUBLICATION DATES:**

Jun. 9, 2024

**NOTICE ID:** uXRblEBZgFFWLHHjGPs

**PUBLISHER ID:** 100485

**NOTICE NAME:** 2024-2025 ED-1 Form

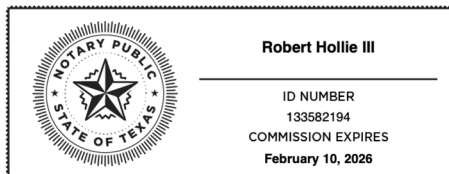
**Publication Fee:** \$519.99

I declare under penalty of perjury under the law of Oregon that the foregoing is true and correct

(Signed) Yuade Moore

### **VERIFICATION**

State of Texas  
County of Bexar



Subscribed in my presence and sworn to before me on this: 06/11/2024



Notary Public  
Electronically signed and notarized online using the Proof platform.

FORM ED-1		NOTICE OF BUDGET HEARING	
<p>A public meeting of the Douglas Education Service District Board of Directors will be held on June 20, 2024 at 6:30 pm at 1409 NE Diamond Lake Blvd, Suite 110, Roseburg, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2024 as approved by the Douglas Education Service District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 1409 NE Diamond Lake Blvd, Suite 110 Roseburg Oregon between the hours of 8:00 a.m. and 4:00 p.m., or online at <a href="https://douglasesd.k12.or.us/fiscal-information/">https://douglasesd.k12.or.us/fiscal-information/</a>. This budget is for an annual budget period. This budget was prepared on a basis of accounting</p>			
Contact: Venice L Anderson		Telephone: 541-440-4761	Email: vanderson@desd.k12.or.us
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amounts Last Year 2022-2023	Adopted Budget This Year 2023-2024	Approved Budget Next Year 2024-2025
Beginning Fund Balance	\$12,873,483	\$8,750,053	\$8,953,671
Current Year Property Taxes, other than Local Option Taxes	5,346,879	5,065,400	5,415,000
Current Year Local Option Property Taxes			
Other Revenue from Local Sources	9,180,345	9,604,520	8,917,018
Revenue from Intermediate Sources	1,481,576	1,736,269	1,853,302
Revenue from State Sources	24,934,636	29,198,811	27,683,139
Revenue from Federal Sources	5,879,594	8,543,939	7,281,528
Interfund Transfers	16,470,637	18,112,405	17,197,166
All Other Budget Resources	46,357		
<b>Total Resources</b>	<b>\$76,213,508</b>	<b>\$81,011,396</b>	<b>\$77,300,824</b>
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	17,176,489	20,775,160	20,893,419
Other Associated Payroll Costs	9,647,122	13,647,836	13,520,479
Purchased Services	7,163,260	8,698,411	8,296,049
Supplies & Materials	1,830,156	2,292,705	2,647,536
Capital Outlay	298,821	507,145	462,046
Other Objects (except debt service & interfund transfers)	11,717,063	14,367,254	12,331,470
Debt Service*			
Interfund Transfers*	16,470,637	18,112,405	17,197,166
Operating Contingency	0	2,391,711	1,700,043
Unappropriated Ending Fund Balance & Reserves	11,909,960	218,770	252,616
<b>Total Requirements</b>	<b>\$76,213,508</b>	<b>\$81,011,396</b>	<b>\$77,300,824</b>
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$16,984,881	\$19,970,164	\$19,653,337
FTE	140.06	161.4	148.69
2000 Support Services	18,025,477	24,033,406	22,992,862
FTE	131.5	161.86	144.53
3000 Enterprise & Community Service	3,386,276	3,986,938	5,292,156
FTE	23.09	31.87	28.82
4000 Facility Acquisition & Construction		364,145	480,000
FTE		0	0
5000 Other Uses	8,247,788	10,714,187	8,484,460
5100 Debt Service*	1,188,488	1,219,671	1,248,184
5200 Interfund Transfers*	16,470,637	18,112,405	17,197,166
6000 Contingency	0	2,391,711	1,700,043
7000 Unappropriated Ending Fund Balance	11,909,960	218,770	252,616
<b>Total Requirements</b>	<b>\$76,213,508</b>	<b>\$81,011,396</b>	<b>\$77,300,824</b>
<b>Total FTE</b>	<b>294.65</b>	<b>355.13</b>	<b>322.04</b>
* not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit ____ per \$1,000)	0.5296	0.5296	0.5296
Local Option Levy			
Levy For General Obligation Bonds			
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds			
Other Bonds	\$8,855,632		
Other Borrowings			
<b>Total</b>	<b>\$8,855,632</b>		

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Contact: Venice L Anderson

Telephone: 541-440-4761

Email: vanderson@desd.k12.or.us

**FINANCIAL SUMMARY - RESOURCES**

<b>TOTAL OF ALL FUNDS</b>	Actual Amount Last Year 2022-2023	Adopted Budget This Year 2023-2024	Approved Budget Next Year 2024-2025
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<b>Total Resources</b>	<b>\$76,213,508</b>	<b>\$81,011,396</b>	<b>\$77,300,824</b>

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FTE	23.09	31.87	28.82
4000 Facility Acquisition & Construction		364,145	480,000
FTE		0	0
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5100 Debt Service*	1,188,488	1,219,671	1,248,184
5200 Interfund Transfers*	16,470,637	18,112,405	17,197,166
6000 Contingency	0	2,391,711	1,700,043
7000 Unappropriated Ending Fund Balance	11,909,960	218,770	252,616
<b>Total Requirements</b>	<b>\$76,213,508</b>	<b>\$81,011,396</b>	<b>\$77,300,824</b>
<b>Total FTE</b>	<b>294.65</b>	<b>355.13</b>	<b>322.04</b>

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

**PROPERTY TAX LEVIES**

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit _____ per \$1,000)	0.5296	0.5296	0.5296
Local Option Levy			
Levy For General Obligation Bonds			

**STATEMENT OF INDEBTEDNESS**

<b>LONG TERM DEBT</b>	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds	\$8,855,632	
Other Borrowings		
<b>Total</b>	<b>\$8,855,632</b>	

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Board of the Douglas Education Service District hereby adopts the budget for fiscal year 2024-2025 in the total amount of \$77,300,824\*. This budget is on file at 1409 NE Diamond Lake Blvd, Suite 110, Roseburg, OR 97470

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2024 for the following purposes:

**General Fund**

1000 - Instruction	1,097,714
2000 - Support Services	10,648,289
3000 - Enterprise & Comm Services	108,046
5200 - Transfers	110,000
5300 - Apportionments	1,228,196
6000 - Contingency	1,000,000
<b>Total</b>	<b>\$14,192,244</b>

**Special Revenue Fund**

1000 - Instruction	18,555,624
2000 - Support Services	10,702,809
3000 - Enterprise & Comm Services	5,184,111
5200 - Transfers	17,087,166
5300 - Apportionments	7,256,263
6000 - Contingency	377,963
<b>Total</b>	<b>\$59,163,935</b>

**Debt Service Fund**

5000 - Debt Service	1,248,184
<b>Total</b>	<b>\$1,248,184</b>

**Internal Service Fund**

2000 - Support Services	1,183,215
4000 - Facilities Acquisition & Const	480,000
6000 - Contingency	322,080
<b>Total</b>	<b>\$1,985,295</b>

**Enterprise Fund**

2000 - Support Services	458,550
<b>Total</b>	<b>\$458,550</b>

**Total APPROPRIATIONS, All Funds . . .** **\$77,048,208**

Total Unappropriated and Reserve Amounts, All Funds . . . 252,616

**TOTAL ADOPTED BUDGET . . .** **\$77,300,824 \***

(\* amounts with asterisks must match)

**RESOLUTION IMPOSING THE TAX**

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2024- 2025 :

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

**RESOLUTION CATEGORIZING THE TAX**

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

Subject to the Education Limitation: Permanent Rate Tax.....\$.5296/\$1000

The above resolution statements were approved and declared adopted on June 20, 2024.

X

Signature



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

To assessor of Douglas County

## FORM OR-ED-50 2024-2025

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

☐ Check here if this is  
an amended form.

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

<u>1409 NE Diamond Lake Blvd., Suite 110</u> Mailing Address of District	<u>Roseburg</u> City	<u>OR</u> State	<u>97470</u> Zip	<u>July 8, 2024</u> Date Submitted
<u>Venice L. Anderson</u> Contact Person	<u>Chief Finance Officer</u> Title	<u>541-440-4796</u> Daytime Telephone	<u>vanderson@desd.k12.or.us</u> Contact Person E-mail	

### CERTIFICATION - You must check one box.

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

### PART I: TOTAL PROPERTY TAX LEVY

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

### PART II: RATE LIMIT CERTIFICATION

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

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

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

150-504-060 (Rev. 10-24-23)

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

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



## **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.

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 from 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.

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.