Roseburg Public Schools

# Douglas County School District No. 4
# 2023-2024 Adopted Budget

**A community partnership dedicated to academic and personal success for every student …**

*Whatever it takes!*

Roseburg Public Schools

# ADOPTED BUDGET 2023-24
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## Debt Service

# Capital Projects Funds

**Affidavit of Publication**

***The News-Review***
Of Douglas County

Roseburg, Oregon

ISSUED DAILY EXCEPT MONDAY & SATURDAY

STATE OF OREGON

COUNTY OF DOUGLAS } ss.

I, LAURA STUDEBAKER, being first duly sworn, depose and say that I am the CLASSIFIEDS MANAGER, of The News-Review, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at Roseburg in the aforesaid county and state; that the ___________________

#86719 Legal Notice of #8571 BUDGET COMMITTEE

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

04/09/2023

The fee actually charged by such newspaper for such publication is $96.05

LSt

Subscribed and sworn to before me this 10th day of April, 2023.

Cindy L Smith

Notary Public of Oregon

OFFICIAL STAMP
CINDY LOUISE SMITH
NOTARY PUBLIC - OREGON
COMMISSION NO. 988168
MY COMMISSION EXPIRES JUNE 10, 2023

Notice of Budget Committee Meeting

A public meeting of the Budget Committee of the Douglas County School District No. 4, Douglas County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023 to June 30, 2024 , will be held at the Roseburg Public Schools District Office, 1419 Valley View Drive, Roseburg. The meeting will take place on April 19, 2023 at 6:00pm and will also be available online via Zoom. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

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.

A copy of the budget document may be inspected online at https://www.roseburg.k12.or.us/departments/business-operations, obtained by email or a copy may be picked up in the District Office Business Office on or after April 19, 2023 between the hours of 7:30am and 4:30pm. Please send email requests to tfarrington@roseburg.k12.or.us.

This budget committee meeting notice can also be found on the school district business office website April 7, 2023 -April 19, 2023.

Dated this 4th day of April 2023.

#8571 Pub. Dates: April 9, 2023

## Affidavit of Publication

# *The News-Review*

Of Douglas County

Roseburg, Oregon

ISSUED DAILY EXCEPT MONDAY & SATURDAY

STATE OF OREGON

COUNTY OF DOUGLAS } ss.

I, LAURA STUDEBAKER, being first duly sworn, depose and say that I am the CLASSIFIEDS MANAGER of The News-Review, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; printed and published at Roseburg in the aforesaid county and state; that the ____________________

#89375 Legal Notice of #8875 ED-1

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

06/22/2023

The fee actually charged by such newspaper for such publication is $499.50

LSt

Subscribed and sworn to before me this 21st day of June, 2023.

Notary Public of Oregon

OFFICIAL STAMP
VICTORIA LIBBEY ROSE GREENWALT
NOTARY PUBLIC - OREGON
COMMISSION NO. 1020668
MY COMMISSION EXPIRES FEBRUARY 10, 2026

FORM
OR-ED-1

### NOTICE OF BUDGET HEARING

A public meeting of the Board of Directors of Douglas County School District #4 will be held on June 30th, 2023 at 6:00 pm at 1419 NW Valley View Drive, Roseburg, Oregon.The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Douglas County School District #4 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the School District Administration Office between the hours of 8:00 a.m. and 4:00 p.m., or online at https://www.roseburg.k12.or.us/departments/business-operations/public-information. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Cheryl Northam, Director of Finance & Operations Telephone: 541-440-4027 Email: cnortham@roseburg.k12.or.us

#### FINANCIAL SUMMARY - RESOURCES

| TOTAL OF ALL FUNDS | Actual Amount Last Year 2021-22 | Adopted Budget This Year 2022-23 | Approved Budget Next Year 2023-24 |
|---|---|---|---|
| Beginning Fund Balance | $25,295,819 | $12,721,753 | $17,372,165 |
| Current Year Property Taxes, other than Local Option Taxes | 18,472,079 | 18,822,682 | 19,575,000 |
| Current Year Local Option Property Taxes | | | |
| Other Revenue from Local Sources | 7,680,115 | 7,894,751 | 8,142,525 |
| Revenue from Intermediate Sources | 495,856 | 476,769 | 488,904 |
| Revenue from State Sources | 53,074,486 | 60,018,994 | 63,713,484 |
| Revenue from Federal Sources | 10,629,561 | 18,028,500 | 15,989,759 |
| Interfund Transfers | 1,725,515 | 1,791,000 | 2,054,000 |
| All Other Budget Resources | 32,550,121 | 0 | 0 |
| **Total Resources** | **$149,923,552** | **$119,754,449** | **$127,335,836** |

#### FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

| | | | |
|---|---|---|---|
| Salaries | $37,571,490 | $40,893,903 | $43,089,425 |
| Other Associated Payroll Costs | 18,584,868 | 21,709,644 | 21,263,584 |
| Purchased Services | 12,380,150 | 15,408,747 | 15,367,504 |
| Supplies & Materials | 7,733,180 | 11,677,517 | 11,098,525 |
| Capital Outlay | 2,597,316 | 15,240,800 | 16,999,679 |
| Other Objects (except debt service & interfund transfers) | 182,622 | 638,000 | 698,436 |
| Debt Service* | 37,993,051 | 7,814,839 | 9,164,683 |
| Interfund Transfers* | 1,725,515 | 1,791,000 | 2,154,000 |
| Operating Contingency | 0 | 1,430,000 | 1,500,000 |
| Unappropriated Ending Fund Balance & Reserves | 0 | 3,150,000 | 6,000,000 |
| **Total Requirements** | **$118,768,192** | **$119,754,449** | **$127,335,836** |

#### FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

| | | | |
|---|---|---|---|
| 1000 Instruction | $46,255,206 | $54,700,110 | $53,984,074 |
| FTE | | 481.3977 | 491.6429 |
| 2000 Support Services | 28,428,909 | 37,922,162 | 38,316,214 |
| FTE | | 208.8715 | 210.075 |
| 3000 Enterprise & Community Service | 3,168,012 | 4,552,129 | 6,584,865 |
| FTE | | 32.6564 | 32.6564 |
| 4000 Facility Acquisition & Construction | 1,533,119 | 8,394,210 | 9,632,000 |
| FTE | 0 | 0 | 0 |
| 5000 Other Uses | 32,255,439 | 0 | 0 |
| 5100 Debt Service* | 5,401,992 | 7,814,839 | 9,164,683 |
| 5200 Interfund Transfers* | 1,725,515 | 1,791,000 | 2,154,000 |
| 6000 Contingency | 0 | 1,430,000 | 1,500,000 |
| 7000 Unappropriated Ending Fund Balance | 0 | 3,150,000 | 6,000,000 |
| **Total Requirements** | **$118,768,192** | **$119,754,450** | **$127,335,836** |
| **Total FTE** | **0** | **722.9256** | **734.3743** |

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

#### STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

The approved budget for 2023-24 includes an expected increase in the SIA funding as well as State School Fund. This budget als reflects a slight increase for Title IA. The district has allocated resources to begin an Emerging K classroom as well as continuing the ED center. Capital projects new to this budget include secure vestibules throughout the district as well as a softball field locate on the Roseburg High School property.

#### PROPERTY TAX LEVIES

| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approve |
|---|---|---|---|
| Permanent Rate Levy (Rate Limit 4.0327 per $1,000) | 4.0327 | 4.0327 | 4.0327 |
| Local Option Levy | | | |
| Levy For General Obligation Bonds | | | |

#### STATEMENT OF INDEBTEDNESS

| LONG TERM DEBT | Estimated Debt Outstanding on July 1 | Estimated Debt Authorized, B Not Incurred on July 1 |
|---|---|---|
| General Obligation Bonds | | |
| Other Bonds | $48,490,000 | |
| Other Borrowings | | |
| Total | | |

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

#8875 Pub. Dates: June 22, 2023

FORM
OR-ED-1

## NOTICE OF BUDGET HEARING

A public meeting of the Board of Directors of Douglas County School District #4 will be held on June 30th, 2023 at 6:00 pm at 1419 NW Valley View Drive, Roseburg, Oregon.The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Douglas County School District #4 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the School District Administration Office between the hours of 8:00 a.m. and 4:00 p.m., or online at https://www.roseburg.k12.or.us/departments/business-operations/public-information. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

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| FINANCIAL SUMMARY - RESOURCES | | | |
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| **TOTAL OF ALL FUNDS** | Actual Amount Last Year 2021-22 | Adopted Budget This Year 2022-23 | Approved Budget Next Year 2023-24 |
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| **Total Resources** | **$149,923,552** | **$119,754,449** | **$127,335,836** |

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| Salaries | $37,571,490 | $40,893,903 | $43,089,425 |
| Other Associated Payroll Costs | 18,584,868 | 21,709,644 | 21,263,584 |
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| Operating Contingency | 0 | 1,430,000 | 1,500,000 |
| Unappropriated Ending Fund Balance & Reserves | 0 | 3,150,000 | 6,000,000 |
| **Total Requirements** | **$118,768,192** | **$119,754,449** | **$127,335,836** |

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| FTE | 0 | 0 | 0 |
| 5000 Other Uses | 32,255,439 | 0 | 0 |
| 5100 Debt Service* | 5,401,992 | 7,814,839 | 9,164,683 |
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| **Total FTE** | **0** | **722.9256** | **734.3743** |

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| PROPERTY TAX LEVIES | | | |
|---|---|---|---|
| | Rate or Amount Imposed | Rate or Amount Imposed | Rate or Amount Approved |
| Permanent Rate Levy (Rate Limit 4.0327 per $1,000) | 4.0327 | 4.0327 | 4.0327 |
| 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 | $48,490,000 | |
| Other Borrowings | | |
| **Total** | | |

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

150-504-058 (Rev. 11-05-21)

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

# FORM OR-ED-50 2023–2024

To assessor of Douglas County

☐ Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Douglas Cty Sch Dist #4 (District name) has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Douglas (County Name) County. The property tax, fee, charge, or assessment is categorized as stated by this form.

| Mailing Address of District | City | State | ZIP Code | Date Submitted |
|---|---|---|---|---|
| 1419 NW Valley View Drive | Roseburg | OR | 97471 | July 12, 2023 |

| Contact person | Title | Daytime telephone number | Contact person e-mail address |
|---|---|---|---|
| Cheryl Northam | Dir of Finance & Ops | 541-440-4027 | cnortham@roseburg.k12.or.us |

**CERTIFICATION—**You **must** check one box if you are subject to local budget law.

☒ The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.

☐ The tax rate or 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<br>Rate —**or**— Dollar Amount | Excluded from Measure 5 Limits<br>Dollar Amount of Bond Levy |
|---|---|---|---|
| 1. Rate per $1,000 levied (within permanent rate limit) | 1 | 4.0327 | |
| 2. Local option operating tax | 2 | | |
| 3. Local option capital project tax | 3 | | |
| 4a. Levy for bonded indebtedness from bonds approved by voters **prior** to October 6, 2001 | 4a | | |
| 4b. Levy for bonded indebtedness from bonds approved by voters **after** October 6, 2001 | 4b | | |
| 4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b) | 4c | | |

**PART II: RATE LIMIT CERTIFICATION**

| | | |
|---|---|---|
| 5. Permanent rate limit in dollars and cents per $1,000 | 5 | 4.0327 |
| 6. Election date when your new district received voter approval for your permanent rate limit | 6 | |
| 7. **Estimated** permanent rate limit for newly **merged/consolidated** district | 7 | |

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

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

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

Form OR-ED-50 (continued on next page)

**(see next page for worksheet for lines 4a, 4b, and 4c)**

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

## Worksheet for Allocating Bond Taxes

*Debt service requirements for bonds approved* ***prior to*** *October 6, 2001 (including advanced refunding issues to redeem them):*

| | Principal | Interest | Total |
|---|---|---|---|
| Bond Issue 1 | | | |
| Bond Issue 2 | | | |
| Bond Issue 3 | | | |
| | | Total A | |

*Debt service requirements for bonds approved* ***on or after*** *October 6, 2001:*

| | Principal | Interest | Total |
|---|---|---|---|
| Bond Issue 1 | | | |
| Bond Issue 2 | | | |
| Bond Issue 3 | | | |
| | | Total B | |
| | | Total Bond (A + B) | |

**Total Bonds**

Total A = $__________ / Total A + B = $__________ = Allocation % __________% × Bond Levy $__________ = $__________ (enter on line 4a on the front)

Total B = $__________ / Total A + B = $__________ = Allocation % __________% × Bond Levy $__________ = $__________ (enter on line 4b on the front)

Total Bond Levy $__________ (enter on line 4c on the front)

### *Example—Total Bond Levy = $5,000*

*Debt service requirements for bonds approved* ***prior to*** *October 6, 2001 (including advanced refunding issues to redeem them):*

| | | Principal | Interest | Total |
|---|---|---|---|---|
| **Bond A:** | Bond Issue 1 | | | |
| | Bond Issue 2 | 5,000.00 | 500.00 | 5,500.00 |
| | Bond Issue 3 | 3,000.00 | 250.00 | 3,250.00 |
| | | 1,000.00 | 100.00 Total A | 1,100.00 |
| | | | | 9,850.00 |

*Debt service requirements for bonds approved* ***on or after*** *October 6, 2001:*

| | | Principal | Interest | Total |
|---|---|---|---|---|
| **Bond B:** | Bond Issue 1 | 3,000.00 | 50.00 | 3,050.00 |
| | | | Total B | 3,050.00 |
| | | | Total Bond (A + B) | $12,900.00 |

**Formula for determining the division of tax:**

Total A = $ 9,850.00 / Total A + B = $ 12,900.00 = Allocation % 0.7636 % × Bond Levy $ 5,000.00 = $ 3,818.00 (enter on line 4a on the front)

Total B = $ 3,050.00 / Total A + B = $ 12,900.00 = Allocation % 0.2364 % × Bond Levy $ 5,000.00 = $ 1,182.00 (enter on line 4b on the front)

Total Bond Levy $ 5,000.00 (enter on line 4c on the front)

**Douglas County School District No. 4**
Roseburg, Oregon
June 30, 2023

**RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS AND LEVYING AD VALOREM TAXES**

**RESOLUTION 22-23-15**

**WHEREAS**, the budget for Douglas County School District No. 4 was approved by the Budget Committee on May 17, 2023 and a Budget Hearing was held on June 30, 2023;

**NOW THEREFORE BE IT RESOLVED** that the Board of Directors of Douglas County School District No. 4 hereby adopts the budget for 2023-24 in a total sum of **$127,435,836.19** now on file in the District Administration Office; and

**BE IT FURTHER RESOLVED** that for the fiscal year beginning July 1, 2023, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

## GENERAL FUND

| | |
|---|---|
| 1000 - Instruction | $40,882,451 |
| 2000 - Support Services | $25,820,630 |
| 3000 - Community | $6,865 |
| 4000 - Facility Acquisition & Construction Services | $500,000 |
| 5200 - Fund Transfers | $2,154,000 |
| 6000 - Operating Contingencies | $1,500,000 |
| Total General Fund Appropriations | $70,863,946 |
| 7000 - Unappropriated Ending Fund Balance | $2,300,000 |

## SPECIAL REVENUE FUND

| | |
|---|---|
| 1000 - Instruction | $13,101,623 |
| 2000 - Support Services | $12,115,584 |
| 3000 - Enterprise/Community Service | $6,578,000 |
| 4000 - Facility Acquisition & Construction Services | $42,000 |
| Total Special Revenue Fund Appropriations | $31,837,207 |

## DEBT SERVICE FUND

| | |
|---|---|
| 5000 - Other Uses | $3,100,000 |
| 5100 - Debt Service | $6,064,683 |

| | |
|---|---|
| Total Debt Service Fund Appropriations | $9,164,683 |
| 7000 - Unappropriated Ending Fund Balance/Reserves | $3,500,000 |

## CAPITAL PROJECTS FUND

| | |
|---|---|
| 2000 - Support Services | $380,000 |
| 4000 - Facility Acquisition & Construction Services | $9,190,000 |
| 5200 - Fund Transfers | $0 |
| 7000 - Unappropriated Ending Fund Balance/Reserves | $200,000 |
| Total Capital Projects Fund Appropriations | $9,770,000 |

**BE IT FURTHER RESOLVED** that the Board of Directors of Douglas County School District No. 4 hereby levies the taxes provided for in the adopted budget at the rate of $4.0327 per $1,000 of assessed value for operations; and that these taxes are hereby levied and categorized for tax year 2023-24 upon the assessed value of all taxable property within the district. The following allocation and categorization subject to the limits of section 11b, Article XI of the Oregon Constitution make up the above levies:

| *Description* | *Levy Subject to the Education Limitation* | *Levy Excluded from the Limitation* |
|---|---|---|
| General Fund | $4.0327 per $1,000 | $0 |
| Bonded Debt Fund | $0 | $0 |

**ATTEST:**

Jared Cordon, Superintendent

Rev. Howard Johnson, Chairperson

Moved by: Charles Lee

Seconded by: Ann Krimetz

Roseburg Public Schools

Roseburg, Oregon

**2023-2024 BUDGET**

## BOARD OF DIRECTORS

| NAME | TERM EXPIRES |
|---|---|
| Mr. Charles F. Lee | 6/30/23 |
| Mr. Andrew Shirtcliff | 6/30/25 |
| Ms. Rebecca Larson | 6/30/23 |
| Mr. Brandon Bishop | 6/30/23 |
| Mr. Rodney D. Cotton | 6/30/23 |
| Rev. Howard Johnson | 6/30/25 |
| Ms. Ann Krimetz | 6/30/25 |

## BUDGET COMMITTEE

| NAME | TERM EXPIRES |
|---|---|
| Mr. Bayley Adams | 6/30/23 |
| Mr. Tom Nelson | 6/30/24 |
| Mr. Keith Cubic | 6/30/25 |
| Ms. Bernis Wagner | 6/30/23 |
| Mr. John Markovich | 6/30/23 |
| Mr. Steve Hammerson | 6/30/23 |
| Ms. Micki Hall | 6/30/24 |

## ADMINISTRATION

Jared Cordon, Superintendent
Michelle Knee, Assistant Superintendent
Robert Freeman, Director of Human Resources
Melissa Roberts, Director of Student Services
Cheryl Northam, Director of Finance & Operations
Danielle Littlefield, Budget and Accounting Manager
Tiffany Farrington, Budget Committee Secretary

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Roseburg Public Schools

## 2023-2024 BUDGET

## SCHOOL PRINCIPALS

| NAME | SCHOOL |
|---|---|
| Jake Hughes | Eastwood Elementary |
| Katrina Hanson | Fir Grove Elementary |
| Debbie Price | Fullerton IV Elementary |
| Tammy Rasmussen | Green Elementary |
| Jennifer Thompson | Hucrest Elementary |
| Darin Lomica | Melrose Elementary |
| Dan Endicott | Sunnyslope Elementary |
| Meghan Pirtle | Winchester Elementary |
| Ben Bentea | John C. Fremont Middle School |
| Nicki Opp | Joseph Lane Middle School |
| David Vickery | Roseburg High School |
| Dani Jardine | Virtual Online School |

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Roseburg Public Schools

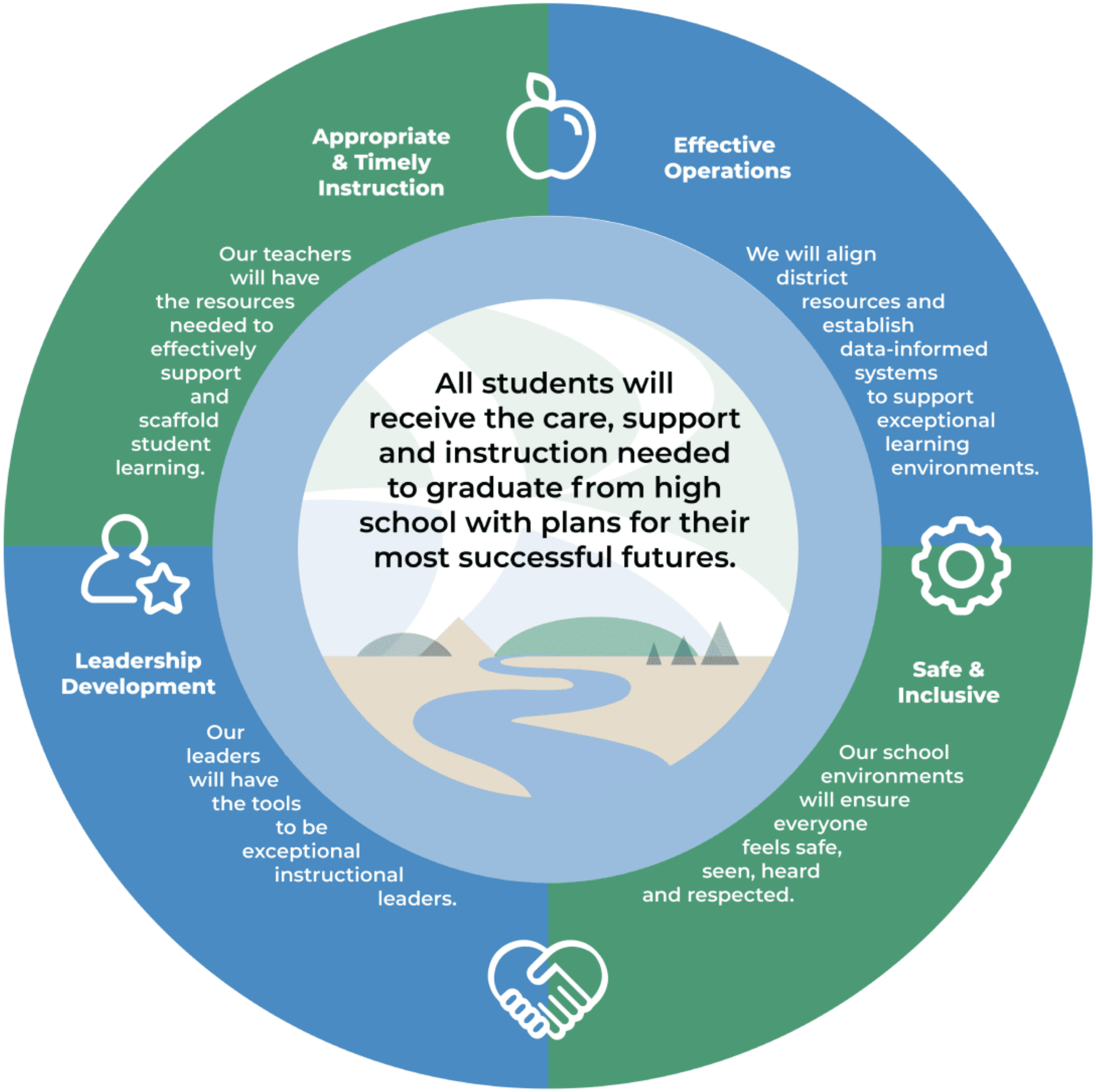
# Budget Message 2023-2024

I am honored to once again present a Budget Message on behalf of Roseburg Public Schools and I want to thank all those who have invested their time and energy to build a budget that aligns with our values, our Strategic Plan, and the vision for our children and our community. Our School Board of Education Directors are to be commended for their consistent, forward-thinking work of supporting our children, our staff and our community. Their care for our children, staff, and schools has been evident in both their support of instructional investments as well as in supporting wise financial decisions that have helped to bolster our short and long-term financial position. Our staff are dedicated professionals who are committed to the success of each and every child in our school district. Our children are amazing. They represent our future and deserve every opportunity to thrive. I am confident that this budget represents deep and varied opportunities for our kids to excel; key investments that ensure our staff have the tools and training they need to support our children and families; and represents a strategic, balanced set of investments that ensure all stakeholders have the support they need to collaboratively realize the success of each and every child, staff, and family in our school community.

The proposed 2023-24 budget process and subsequent budget documents have provided a venue to reflect deeply on our core values, beliefs and expectations within the context of our District Strategic Plan. Our Strategic Plan focuses on five specific areas for growth and improvement:

- ❏ **Appropriate and Timely Instruction**;
- ❏ **Safe and Inclusive Learning Environments;**
- ❏ **Effective Operations;**
- ❏ **Leadership Development**

Our Strategic Plan has been an anchor in our work this year, guiding our decision-making relative to budget investments with continuous oversight to assure that those investments result in optimum academic growth for the students we serve.


Appropriate & Timely Instruction
Effective Operations
Our teachers will have the resources needed to effectively support and scaffold student learning.
We will align district resources and establish data-informed systems to support exceptional learning environments.
All students will receive the care, support and instruction needed to graduate from high school with plans for their most successful futures.
Leadership Development
Safe & Inclusive
Our leaders will have the tools to be exceptional instructional leaders.
Our school environments will ensure everyone feels safe, seen, heard and respected.

**Appropriate & Timely Instruction:**

- Emerging K Classroom
- 4 STEAM Teachers
- 2 FTE elementary music teachers
- K-12 classroom libraries
- 10 FTE special education staff for elementary classrooms including 3 teachers, 10 skills trainers, and 8 instructional assistants
- 4 FTE elementary teachers for class size reduction
- 6 FTE middle school teachers for class size reduction, including full-time woodshop, science, graphic arts and social studies at middle schools
- Enhancement of after school programs, K-12
- 2 FTE middle school TOSAs
- 1 FTE Health and Wellness teacher at RHS
- Hucrest DLC
- Filling of Student Services Coordinator

**Safe & Inclusive learning environments:**

- 2 FTE school psychologists
- 10 FTE skills trainers at elementary schools
- Offset of student fees, there are no fees charged now for classes, instrument rental fees, or participation in athletics
- Increase of transfer to vehicle replacement fund to purchase maintenance, warehouse, and driver's education cars
- 1.5 FTE contracted nursing services
- Security Officers
- 1.5 FTE social emotional learning coordinator (also part of safe & inclusive learning environments)

**Leadership Development:**

- Director of Teaching and Learning

**Effective Operations:**

- Field Fund
- Softball Field

During every annual budget process, there is a measure of uncertainty in our State School Funding. The budget document is based on a state funding level of $9.9 billion for the 2023-2025 biennium.  The Oregon Legislature is to be commended for their commitment to support our students through funding in the Student Investment Account and Measure 98 funds. We have aligned these resources with our children in mind and this budget represents our commitment to support our students and ensure that they have increased opportunities for learning, growth and support.

It is worth noting that, under the direction of our School Board of Education Directors, the district participated in a PERS obligation bond offering in the 2021-22 school year. PERS bonds were sold at an average interest rate of 2.47% Our PERS employer rates have dropped from 15.32% and 9.87% to 2.18% and 0% for Tier I/II and OPSRP respectively. This wise decision on behalf of our School Board of Education Directors has yielded an approximate savings of $4 million for the 2023-24 school year.

In closing, I would like to reiterate that all of the investments presented in this budget are focused on our students.  Their success and well-being has been prioritized and elevated by our Board's development and design of our district Strategic Plan which emphatically declares that, "All students will receive the care, support and instruction needed to graduate from high school with plans for their most successful futures."  The Strategic Plan continues to be a catalyst for ensuring that our students remain our North Star. I am confident that our focus on the Strategic Plan and on our students will ensure that our best days are ahead of us.

I offer this balanced 2023-2024 budget proposal to the Budget Committee for your consideration.

Respectfully submitted,

Jared Cordon
Superintendent, Roseburg Public Schools

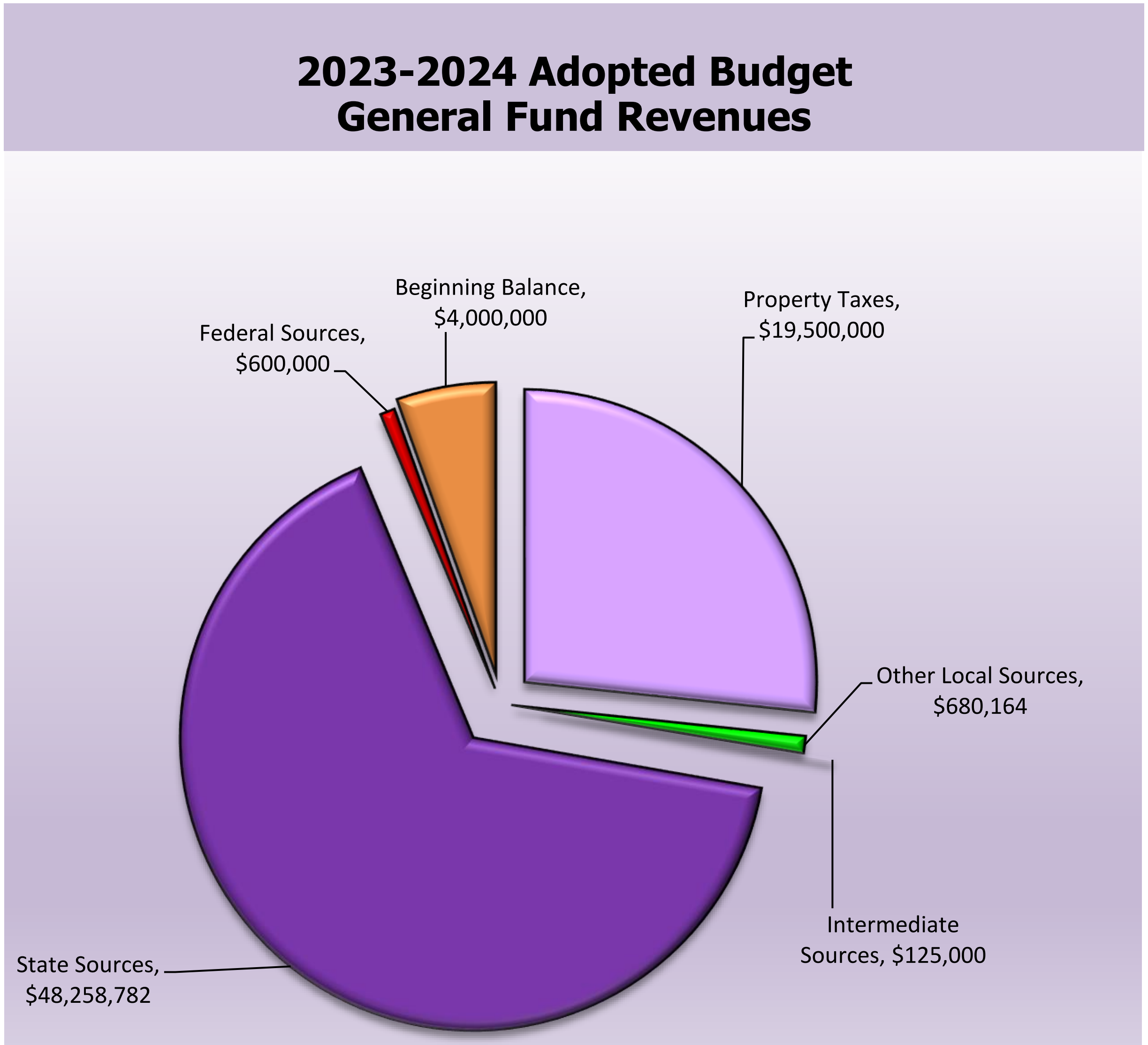
Douglas County School District No. 4

1419 NW Valley View Drive Roseburg, OR 97471

# Resources Report

## Fund 100 General Fund

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| 1111 Current Year's Taxes | 17,329,951.23 | 17,911,242.54 | 18,322,682.00 | 0.00 | 19,050,000.00 | 19,050,000.00 | 19,050,000.00 | 0.00 |
| 1112 Prior Year's Taxes | 842,488.24 | 484,355.91 | 500,000.00 | 0.00 | 450,000.00 | 450,000.00 | 450,000.00 | 0.00 |
| 1114 Tax Offsets (wost) | 0.00 | 76,480.15 | 0.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| 1312 Tuition/other School Districts | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 1510 Interest On Investments | 170,518.11 | 145,224.89 | 100,000.00 | 0.00 | 151,000.00 | 151,000.00 | 151,000.00 | 0.00 |
| 1710 Activity Revenue | 0.00 | 46,224.00 | 2,500.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 1741 Activity Fees | 22,019.65 | 12,919.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1800 Daycare Tuition | 96,520.50 | 87,695.25 | 96,000.00 | 0.00 | 96,000.00 | 96,000.00 | 96,000.00 | 0.00 |
| 1910 Rental Of School Facilities | 0.00 | 610.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 1980 Fees Charged To Grants | 36,283.05 | 34,237.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1990 Fees & Fines & Other Revenue | 45,327.51 | 72,631.63 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 1991 Substitute Reimbursement | 1,543.43 | 10,189.03 | 36,503.00 | 0.00 | 9,667.00 | 9,667.00 | 9,667.00 | 0.00 |
| 1993 E-Rate Revenue | 132,558.38 | 136,000.00 | 200,000.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.00 |
| 1994 Miscellaneous Revenue | 9,024.20 | 7,287.44 | 0.00 | 0.00 | 76,997.42 | 76,997.42 | 76,997.42 | 0.00 |
| 1999 Payroll Reimbursement | 0.00 | 150.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000 Revenues from Local Sources | 18,686,234.30 | 19,025,248.03 | 19,319,185.00 | 0.00 | 20,180,164.42 | 20,180,164.42 | 20,180,164.42 | 0.00 |
| 2101 County School Fund | 62,044.98 | 71,844.75 | 60,000.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| 2102 Revenue from ESD | 56,253.23 | 34,767.00 | 52,865.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 2199 Other Intermediate Sources | 17,964.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2000 Revenues from Intermediate Sources | 136,262.61 | 106,611.75 | 112,865.00 | 0.00 | 125,000.00 | 125,000.00 | 125,000.00 | 0.00 |
| 3101 State School Support | 43,176,995.08 | 43,076,180.91 | 44,767,600.68 | 0.00 | 47,502,833.35 | 47,502,833.35 | 47,502,833.35 | 0.00 |
| 3103 Common School Fund | 572,230.86 | 626,078.74 | 616,542.85 | 0.00 | 755,948.32 | 755,948.32 | 755,948.32 | 0.00 |
| 3000 Revenues from State Sources | 43,749,225.94 | 43,702,259.65 | 45,384,143.53 | 0.00 | 48,258,781.67 | 48,258,781.67 | 48,258,781.67 | 0.00 |
| 4801 Federal Forest Fees | 541,251.49 | 639,497.16 | 500,000.00 | 0.00 | 600,000.00 | 600,000.00 | 600,000.00 | 0.00 |
| 4000 Revenue from Federal Sources | 541,251.49 | 639,497.16 | 500,000.00 | 0.00 | 600,000.00 | 600,000.00 | 600,000.00 | 0.00 |
| 5110 Bond Proceeds | 0.00 | 32,535,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5300 Sale Of Assets | 2,852.00 | 15,121.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5400 Fund Balance | 10,229,477.50 | 13,018,201.83 | 4,070,794.70 | 0.00 | 4,000,000.00 | 4,000,000.00 | 4,000,000.00 | 0.00 |
| 5000 Other Sources | 10,232,329.50 | 45,568,323.31 | 4,070,794.70 | 0.00 | 4,000,000.00 | 4,000,000.00 | 4,000,000.00 | 0.00 |
| Total Fund 100 General Fund | 73,345,303.84 | 109,041,939.90 | 69,386,988.23 | 0.00 | 73,163,946.09 | 73,163,946.09 | 73,163,946.09 | 0.00 |


2023-2024 Adopted Budget
General Fund Revenues
Beginning Balance, $4,000,000
Property Taxes, $19,500,000
Federal Sources, $600,000
Other Local Sources, $680,164
Intermediate Sources, $125,000
State Sources, $48,258,782

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# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 100 General Fund

### Fund Description:

The General Fund accounts for the majority of the District expenses which include salary and benefits, purchased services, utilities, supplies, and other items.

The General Fund includes costs for general education for grades K-12, athletics and support services including maintenance, custodial, transportation and administrative costs.

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## Budget - General Fund Recap

2023-24 Adopted Budget

| Account | Description | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2023-24 Proposed | 2023-24 FTE | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|---|---|
| 100.1111.0000.000.000.000.00 | Undesignated | $14,076,644.07 | $13,280,942.42 | $14,559,850.81 | $15,693,324.81 | 170.2776 | $15,693,324.81 | $15,693,324.81 |
| 100.1121.0000.000.000.000.00 | Middle School Programs, 6-8 | $6,100,489.48 | $5,464,376.91 | $5,892,754.84 | $6,233,928.06 | 60.0000 | $6,233,928.06 | $6,233,928.06 |
| 100.1122.0000.000.000.000.00 | Middle School Extra-Curricula | $194,293.07 | $262,696.14 | $291,312.04 | $298,602.78 | 0.0000 | $298,602.78 | $298,602.78 |
| 100.1131.0000.000.000.000.00 | High School Programs, 9-12 | $6,316,833.84 | $6,778,941.01 | $7,228,397.20 | $7,463,808.25 | 67.8750 | $7,463,808.25 | $7,463,808.25 |
| 100.1132.0000.000.000.000.00 | High School Extra Curricular, | $838,509.12 | $982,751.06 | $981,805.80 | $923,679.15 | 3.0000 | $923,679.15 | $923,679.15 |
| 100.1140.0000.000.000.000.00 | Pre-Kindergarten Programs | $160,594.15 | $155,966.74 | $220,804.57 | $195,157.10 | 3.1750 | $195,157.10 | $195,157.10 |
| 100.1210.0000.000.000.000.00 | Talented and Gifted Programs | $147,921.41 | $102,853.56 | $118,109.25 | $125,199.71 | 1.0000 | $125,199.71 | $125,199.71 |
| 100.1220.0000.000.000.000.00 | Developmental Learning Ce | $1,072,562.39 | $980,477.38 | $1,303,729.44 | $1,361,624.53 | 27.5376 | $1,361,624.53 | $1,361,624.53 |
| 100.1221.0000.000.000.000.00 | Turn Around Programs | $437,699.26 | $501,743.14 | $570,660.28 | $607,174.93 | 10.2500 | $607,174.93 | $607,174.93 |
| 100.1222.0000.000.000.000.00 | Undesignated | $0.00 | $0.00 | $0.00 | $316,512.80 | 4.6100 | $316,512.80 | $316,512.80 |
| 100.1226.0000.000.000.000.00 | Home Instruction | $9,435.18 | $33,440.30 | $37,983.00 | $38,233.00 | 0.0000 | $38,233.00 | $38,233.00 |
| 100.1227.0000.000.000.000.00 | Extended School Year, Sp Ed | $40,385.24 | $63,756.74 | $79,752.00 | $86,852.00 | 0.0000 | $86,852.00 | $86,852.00 |
| 100.1250.0000.000.000.000.00 | Learning Resource Centers | $3,066,539.80 | $2,832,712.02 | $3,352,797.92 | $3,287,125.81 | 48.2614 | $3,287,125.81 | $3,287,125.81 |
| 100.1251.0000.000.000.000.00 | Secondary Resource Classr | $443,863.95 | $578,214.50 | $623,695.67 | $614,987.89 | 8.4375 | $614,987.89 | $614,987.89 |
| 100.1260.0000.000.000.000.00 | Hearing & Vision Impaired P | $299,348.17 | $407,097.30 | $406,000.00 | $406,000.00 | 0.0000 | $406,000.00 | $406,000.00 |
| 100.1271.0000.000.000.000.00 | Extended Learning Opportu | $33.34 | $8,504.03 | $7,062.00 | $9,210.00 | 0.0000 | $9,210.00 | $9,210.00 |
| 100.1280.0000.000.000.000.00 | Alternative Education Super | $53,449.94 | $0.00 | $0.00 | $0.00 | 0.0000 | $0.00 | $0.00 |
| 100.1281.0000.000.000.000.00 | Public Alternative Programs | $2,745.37 | $3,362.48 | $0.00 | $10,000.00 | 0.0000 | $10,000.00 | $10,000.00 |
| 100.1282.0000.000.000.000.00 | Ed Center | $0.00 | $0.00 | $220,600.00 | $176,450.91 | 2.7500 | $176,450.91 | $176,450.91 |
| 100.1283.0000.000.000.000.00 | Alternative Ed Connections L | $328,154.30 | $0.00 | $0.00 | $0.00 | 0.0000 | $0.00 | $0.00 |
| 100.1284.0000.000.000.000.00 | Phoenix Programs | $41,794.08 | $0.00 | $140,000.00 | $140,000.00 | 0.0000 | $140,000.00 | $140,000.00 |
| 100.1285.0000.000.000.000.00 | ACES Program, Rose School | $154,223.81 | $153,573.03 | $159,373.24 | $164,504.40 | 1.8750 | $164,504.40 | $164,504.40 |
| 100.1286.0000.000.000.000.00 | Rose Diploma Track, Rose S | $416,270.01 | $0.00 | $0.00 | $0.00 | 0.0000 | $0.00 | $0.00 |
| 100.1288.0000.000.000.000.00 | Phoenix Charter School | $1,991,183.28 | $1,719,377.37 | $1,908,300.00 | $1,950,000.00 | 0.0000 | $1,950,000.00 | $1,950,000.00 |

# Budget - General Fund Recap

2023-24 Adopted Budget

| Account | Description | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2023-24 Proposed | 2023-24 FTE | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|---|---|
| 100.1289.0000.000.000.000.00 | Credit Retrieval, RHS | $172,209.26 | $160,083.77 | $194,998.21 | $200,099.52 | 2.5000 | $200,099.52 | $200,099.52 |
| 100.1291.0000.000.000.000.00 | English Language Learners | $306,885.76 | $294,118.79 | $315,890.04 | $333,834.93 | 3.0000 | $333,834.93 | $333,834.93 |
| 100.1292.0000.000.000.000.00 | Teen Parent Program | $222,151.36 | $224,289.37 | $269,413.38 | $245,390.23 | 4.1250 | $245,390.23 | $245,390.23 |
| 100.1299.0000.000.000.000.00 | Positive Behavior & Instr Supp | $92,688.14 | $0.00 | $950.00 | $750.00 | 0.0000 | $750.00 | $750.00 |
| 100.2110.0000.000.000.000.00 | Attendance & Social Work Ser | $127,067.95 | $39,585.38 | $171,837.64 | $139,112.73 | 2.3500 | $139,112.73 | $139,112.73 |
| 100.2112.0000.000.000.000.00 | Attendance Services | $41,684.11 | $41,588.67 | $43,308.10 | $44,213.59 | 1.0000 | $44,213.59 | $44,213.59 |
| 100.2119.0000.000.000.000.00 | Explusion Services | $0.00 | $9,967.15 | $8,955.00 | $11,104.00 | 0.0000 | $11,104.00 | $11,104.00 |
| 100.2120.0000.000.000.000.00 | Counseling Department | $1,662,635.20 | $2,229,402.47 | $2,320,982.68 | $2,349,152.36 | 24.5000 | $2,349,152.36 | $2,349,152.36 |
| 100.2130.0000.000.000.000.00 | Health Services | $115,269.46 | $119,409.34 | $171,576.08 | $128,660.76 | 1.5000 | $128,660.76 | $128,660.76 |
| 100.2140.0000.000.000.000.00 | Evaluation Services | $513,953.21 | $186,691.80 | $534,294.69 | $450,999.78 | 4.1500 | $450,999.78 | $450,999.78 |
| 100.2160.0000.000.000.000.00 | Autism Consultant | $2,605.57 | $0.00 | $0.00 | $0.00 | 0.0000 | $0.00 | $0.00 |
| 100.2190.0000.000.000.000.00 | Office of Student Services | $341,715.71 | $403,545.99 | $423,107.53 | $416,373.22 | 2.2500 | $416,373.22 | $416,373.22 |
| 100.2210.0000.000.000.000.00 | Dept of Teaching & Learning | $573,940.72 | $483,058.93 | $513,067.78 | $578,190.98 | 4.3000 | $578,190.98 | $578,190.98 |
| 100.2219.0000.000.000.000.00 | COVID19 Expenditure ent | $3,954.90 | $0.00 | $0.00 | $0.00 | 0.0000 | $0.00 | $0.00 |
| 100.2220.0000.000.000.000.00 | Library / Media Center ces | $866,234.34 | $868,995.51 | $916,305.82 | $951,335.90 | 14.0000 | $951,335.90 | $951,335.90 |
| 100.2240.0000.000.000.000.00 | Instructional Staff Developm | $7,482.92 | $37,907.64 | $95,031.00 | $99,667.50 | 0.0000 | $99,667.50 | $99,667.50 |
| 100.2241.0000.000.000.000.00 | Reimbursed Substitute Servi | $1,696.10 | $11,106.24 | $37,729.00 | $9,667.00 | 0.0000 | $9,667.00 | $9,667.00 |
| 100.2310.0000.000.000.000.00 | Board of Education Services | $181,446.00 | $378,168.23 | $378,383.85 | $383,556.38 | 0.1250 | $383,556.38 | $383,556.38 |
| 100.2320.0000.000.000.000.00 | Office of the Superintendent | $468,345.89 | $526,551.25 | $531,899.67 | $746,486.65 | 3.8750 | $746,486.65 | $746,486.65 |
| 100.2410.0000.000.000.000.00 | Office of the Principal Services | $4,011,089.86 | $3,973,325.95 | $4,229,232.10 | $4,283,980.71 | 42.0000 | $4,283,980.71 | $4,283,980.71 |
| 100.2510.0000.000.000.000.00 | Business Office Operations | $728,330.57 | $726,809.68 | $761,478.34 | $800,035.27 | 5.8750 | $800,035.27 | $800,035.27 |
| 100.2542.0000.000.000.000.00 | Care and Upkeep of Building | $3,692,571.12 | $3,846,554.80 | $4,257,601.03 | $4,455,285.36 | 33.6250 | $4,455,285.36 | $4,455,285.36 |
| 100.2544.0000.000.000.000.00 | Maintenance Services | $2,384,046.98 | $2,761,124.72 | $1,940,624.03 | $2,054,020.92 | 16.0000 | $2,054,020.92 | $2,054,020.92 |
| 100.2546.0000.000.000.000.00 | Security Services | $424,788.62 | $445,483.20 | $662,063.45 | $662,859.95 | 5.8750 | $662,859.95 | $662,859.95 |

## Budget - General Fund Recap

2023-24 Adopted Budget

| Account | Description | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2023-24 Proposed | 2023-24 FTE | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|---|---|
| 100.2550.0000.000.000.000.00 | Student Transportation Servic | $3,179,708.67 | $3,680,846.64 | $4,405,770.70 | $4,415,959.67 | 1.4000 | $4,415,959.67 | $4,415,959.67 |
| 100.2570.0000.000.000.000.00 | Warehousing and Distribution | $260,339.77 | $265,495.61 | $273,393.90 | $273,130.11 | 3.1000 | $273,130.11 | $273,130.11 |
| 100.2630.0000.000.000.000.00 | Inservice Activities | $0.00 | $0.00 | $2,638.00 | $2,640.00 | 0.0000 | $2,640.00 | $2,640.00 |
| 100.2640.0000.000.000.000.00 | Office of Human Resources | $559,505.70 | $566,299.41 | $640,738.40 | $629,197.55 | 4.0000 | $629,197.55 | $629,197.55 |
| 100.2660.0000.000.000.000.00 | Technology Services | $1,167,056.69 | $1,299,421.83 | $1,386,983.49 | $1,475,196.35 | 8.0000 | $1,475,196.35 | $1,475,196.35 |
| 100.2690.0000.000.000.000.00 | Undesignated | $0.00 | $279,561.00 | $0.00 | $0.00 | 0.0000 | $0.00 | $0.00 |
| 100.2700.0000.000.000.000.00 | Supplemental Retirement Pro | $408,724.17 | $330,625.74 | $424,746.26 | $459,803.54 | 0.0000 | $459,803.54 | $459,803.54 |
| 100.3100.0000.000.000.000.00 | Undesignated | $0.00 | $0.00 | $0.00 | $6,865.00 | 0.0000 | $6,865.00 | $6,865.00 |
| 100.4120.0000.000.000.000.00 | Undesignated | $0.00 | $0.00 | $750,000.00 | $0.00 | 0.0000 | $0.00 | $0.00 |
| 100.4150.0000.000.000.000.00 | Undesignated | $0.00 | $0.00 | $750,000.00 | $500,000.00 | 0.0000 | $500,000.00 | $500,000.00 |
| 100.5200.0000.000.000.000.00 | Interfund Transfers | $1,616,000.00 | $1,616,000.00 | $1,791,000.00 | $2,154,000.00 | 0.0000 | $2,154,000.00 | $2,154,000.00 |
| 100.5400.0000.000.000.000.00 | PERS UAL Lump Sum Payme | $0.00 | $32,255,439.00 | $0.00 | $0.00 | 0.0000 | $0.00 | $0.00 |
| 100.6110.0000.000.000.000.00 | Operating Contingency | $0.00 | $0.00 | $1,430,000.00 | $1,500,000.00 | 0.0000 | $1,500,000.00 | $1,500,000.00 |
| 100.7000.0000.000.000.000.00 | Unappropriated Ending Fund | $13,018,201.83 | $0.00 | $650,000.00 | $2,300,000.00 | 0.0000 | $2,300,000.00 | $2,300,000.00 |
| **Grand Total:** | | $73,345,303.84 | $92,372,244.24 | $69,386,988.23 | $73,163,946.09 | 596.5991 | $73,163,946.09 | $73,163,946.09 |

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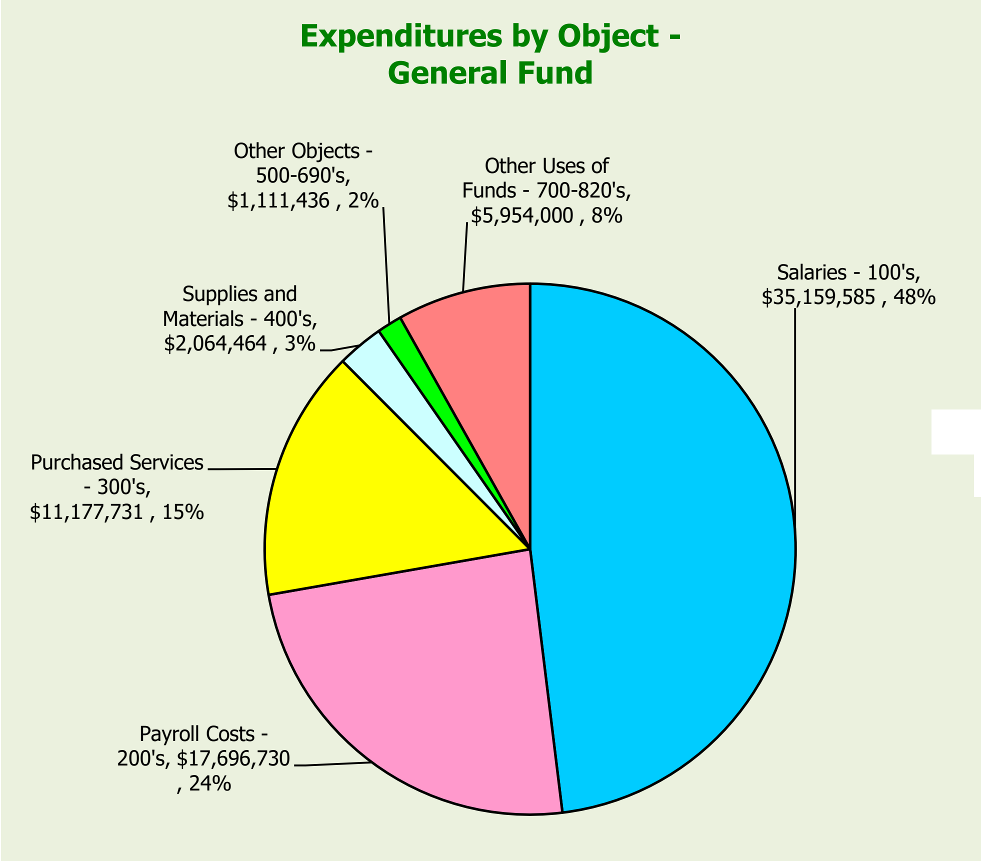
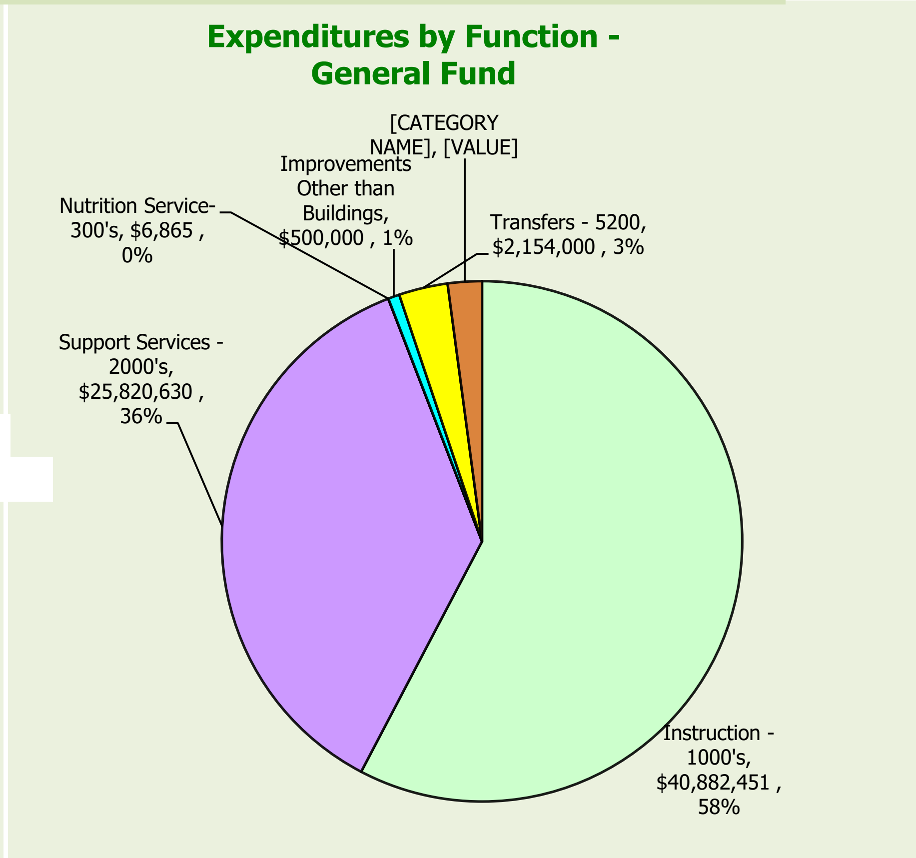
# General Fund
# 2023-2024 Adopted Budget



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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 1111 Elementary Instruction Grades K-5

### Function Description:

**Elementary Instruction Grades K-5.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the primary school years.

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Douglas County School District No. 4
1419 NW Valley View Drive Roseburg, OR 97471

Requirements Report

## Fund 100 General Fund

### Function 1111 K- 5 Elementary Instruction

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 7,435,105.63 | 7,645,917.80 | 8,207,055.50 | 133.00 | 8,997,335.50 | 8,997,335.50 | 8,997,335.50 | 140.00 |
| 112 | Classified Salaries | 561,636.59 | 593,797.93 | 678,633.09 | 28.53 | 749,371.24 | 749,371.24 | 749,371.24 | 30.28 |
| 121 | Licensed Subs | 16,385.59 | 58,876.79 | 52,202.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 122 | Classified Subs | 38,794.66 | 16,108.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | Temporary Salaries | 849.39 | 21.83 | 53,378.00 | 0.00 | 52,156.87 | 52,156.87 | 52,156.87 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 3,455.92 | 22,231.95 | 9,600.00 | 0.00 | 9,600.00 | 9,600.00 | 9,600.00 | 0.00 |
| 134 | Extra Hours | 14,297.32 | 28,499.53 | 14,100.00 | 0.00 | 14,765.00 | 14,765.00 | 14,765.00 | 0.00 |
| 137 | Opt-out Insur | 221,740.56 | 235,393.49 | 243,926.00 | 0.00 | 274,407.51 | 274,407.51 | 274,407.51 | 0.00 |
| 100 | Salaries | 8,292,265.66 | 8,600,847.59 | 9,258,894.59 | 162.53 | 10,097,636.12 | 10,097,636.12 | 10,097,636.12 | 170.28 |
| 200 | Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 |
| 211 | PERS ER | 948,185.96 | 99,747.26 | 59,721.21 | 0.00 | 78,378.15 | 78,378.15 | 78,378.15 | 0.00 |
| 212 | PERS PU | 476,152.26 | 487,855.00 | 557,125.98 | 0.00 | 533,796.87 | 533,796.87 | 533,796.87 | 0.00 |
| 213 | PERS UAL | 1,440,658.40 | 1,240,623.39 | 1,377,288.06 | 0.00 | 1,483,912.09 | 1,483,912.09 | 1,483,912.09 | 0.00 |
| 214 | PERS Working Retiree | 693.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 215 | Prior year's PERS expenses | 0.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 220 | Social Security | 608,286.27 | 635,289.28 | 706,742.07 | 0.00 | 750,063.40 | 750,063.40 | 750,063.40 | 0.00 |
| 231 | Workers Comp | 20,335.93 | 18,018.45 | 36,393.35 | 0.00 | 21,539.37 | 21,539.37 | 21,539.37 | 0.00 |
| 232 | Unemployment | 7,955.91 | 8,289.00 | 36,954.73 | 0.00 | 9,941.60 | 9,941.60 | 9,941.60 | 0.00 |
| 233 | WC Hourly Assess | 2,849.14 | 2,830.90 | 3,037.38 | 0.00 | 3,132.17 | 3,132.17 | 3,132.17 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 21,751.78 | 0.00 | 39,716.56 | 39,716.56 | 39,716.56 | 0.00 |
| 244 | Health Insur | 1,615,248.11 | 1,614,883.92 | 1,870,521.62 | 0.00 | 1,884,556.48 | 1,884,556.48 | 1,884,556.48 | 0.00 |
| 248 | District Paid TSA | 19,497.02 | 17,380.00 | 28,414.04 | 0.00 | 18,720.00 | 18,720.00 | 18,720.00 | 0.00 |
| 200 | Benefits | 5,139,862.92 | 4,124,917.20 | 4,701,950.22 | 0.00 | 4,887,756.69 | 4,887,756.69 | 4,887,756.69 | 0.00 |
| 310 | Instr Professional Services | 96.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 311 | Contracted Instruction Services | 3,312.00 | 3,312.00 | 3,478.00 | 0.00 | 3,478.00 | 3,478.00 | 3,478.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 33,939.65 | 48,000.00 | 0.00 | 54,000.00 | 54,000.00 | 54,000.00 | 0.00 |
| 315 | Licensed Sub Services | 313,453.16 | 292,057.54 | 289,679.00 | 0.00 | 325,500.00 | 325,500.00 | 325,500.00 | 0.00 |
| 322 | Repair And Maintenance Services | 135.00 | 1,392.36 | 2,800.00 | 0.00 | 4,400.00 | 4,400.00 | 4,400.00 | 0.00 |
| 340 | Travel | 369.38 | 108.23 | 1,050.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 353 | Postage | 6,886.85 | 5,796.20 | 4,850.00 | 0.00 | 5,200.00 | 5,200.00 | 5,200.00 | 0.00 |
| 355 | Printing And Binding | 3,606.12 | 3,438.65 | 6,000.00 | 0.00 | 6,274.00 | 6,274.00 | 6,274.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| **Function 1111** | **K- 5 Elementary Instruction** | | | | | | | | |
| 380 | Non-Instr Professional Services, Memberships | 0.00 | 0.00 | 1,350.00 | 0.00 | 1,350.00 | 1,350.00 | 1,350.00 | 0.00 |
| 300 | Purchased Services | 327,859.31 | 340,044.63 | 357,207.00 | 0.00 | 402,202.00 | 402,202.00 | 402,202.00 | 0.00 |
| 410 | Consumable Supplies | 199,095.98 | 139,670.39 | 158,024.00 | 0.00 | 221,325.00 | 221,325.00 | 221,325.00 | 0.00 |
| 460 | Non-consumable Supplies | 101,810.74 | 65,881.17 | 74,920.00 | 0.00 | 78,155.00 | 78,155.00 | 78,155.00 | 0.00 |
| 470 | Computer Software | 1,143.99 | 8,295.00 | 2,150.00 | 0.00 | 2,750.00 | 2,750.00 | 2,750.00 | 0.00 |
| 480 | Computer Hardware | 14,605.47 | 1,286.44 | 6,705.00 | 0.00 | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 |
| 400 | Supplies | 316,656.18 | 215,133.00 | 241,799.00 | 0.00 | 305,730.00 | 305,730.00 | 305,730.00 | 0.00 |
| Total Function 1111 | K- 5 Elementary Instruction | 14,076,644.07 | 13,280,942.42 | 14,559,850.81 | 162.53 | 15,693,324.81 | 15,693,324.81 | 15,693,324.81 | 170.28 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 1121 Middle/Junior High Programs, Grades 6-8

### Function Description:

**Middle/Junior High Programs, Grades 6-8**. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

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## Fund 100 General Fund

### Function 1121 Middle School Programs, 6-8

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 3,373,142.72 | 3,376,319.59 | 3,523,348.75 | 59.75 | 3,743,714.50 | 3,743,714.50 | 3,743,714.50 | 60.00 |
| 121 | Licensed Subs | 8,306.53 | 21,946.44 | 8,000.00 | 0.00 | 10,225.00 | 10,225.00 | 10,225.00 | 0.00 |
| 122 | Classified Subs | 1,449.47 | 120.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | Temporary Salaries | 0.00 | 0.00 | 13,250.00 | 0.00 | 13,250.00 | 13,250.00 | 13,250.00 | 0.00 |
| 132 | Stipends-Coaching | 71,781.51 | 22,005.01 | 26,952.00 | 0.00 | 31,758.00 | 31,758.00 | 31,758.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 2,245.32 | 1,754.12 | 3,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 134 | Extra Hours | 17,647.45 | 13,826.41 | 4,013.00 | 0.00 | 5,275.00 | 5,275.00 | 5,275.00 | 0.00 |
| 137 | Opt-out Insur | 93,114.37 | 128,318.75 | 128,844.00 | 0.00 | 116,609.46 | 116,609.46 | 116,609.46 | 0.00 |
| 100 | Salaries | 3,567,687.37 | 3,564,291.02 | 3,707,407.75 | 59.75 | 3,924,831.96 | 3,924,831.96 | 3,924,831.96 | 60.00 |
| 211 | PERS ER | 421,537.63 | 47,514.03 | 28,916.39 | 0.00 | 30,520.60 | 30,520.60 | 30,520.60 | 0.00 |
| 212 | PERS PU | 186,737.66 | 179,949.72 | 223,096.07 | 0.00 | 207,458.99 | 207,458.99 | 207,458.99 | 0.00 |
| 213 | PERS UAL | 617,831.65 | 506,144.05 | 555,998.24 | 0.00 | 583,101.82 | 583,101.82 | 583,101.82 | 0.00 |
| 214 | PERS Working Retiree | 11,361.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 215 | Prior year's PERS expenses | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 220 | Social Security | 261,230.75 | 262,481.14 | 283,451.70 | 0.00 | 292,623.74 | 292,623.74 | 292,623.74 | 0.00 |
| 231 | Workers Comp | 8,708.21 | 7,339.14 | 13,510.96 | 0.00 | 8,215.85 | 8,215.85 | 8,215.85 | 0.00 |
| 232 | Unemployment | 3,415.05 | 3,430.93 | 14,808.52 | 0.00 | 3,824.85 | 3,824.85 | 3,824.85 | 0.00 |
| 233 | WC Hourly Assess | 1,062.78 | 1,095.25 | 1,137.39 | 0.00 | 1,117.99 | 1,117.99 | 1,117.99 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 8,706.06 | 0.00 | 15,581.99 | 15,581.99 | 15,581.99 | 0.00 |
| 244 | Health Insur | 715,420.82 | 662,544.80 | 714,263.76 | 0.00 | 767,513.52 | 767,513.52 | 767,513.52 | 0.00 |
| 248 | District Paid TSA | 7,883.75 | 8,780.00 | 11,980.00 | 0.00 | 9,374.75 | 9,374.75 | 9,374.75 | 0.00 |
| 200 | Benefits | 2,235,189.84 | 1,679,279.06 | 1,857,869.09 | 0.00 | 1,921,334.10 | 1,921,334.10 | 1,921,334.10 | 0.00 |
| 310 | Instr Professional Services | 0.00 | 186.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 311 | Contracted Instruction Services | 983.94 | 1,399.00 | 1,750.00 | 0.00 | 2,350.00 | 2,350.00 | 2,350.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | 6,000.00 | 0.00 |
| 315 | Licensed Sub Services | 155,887.38 | 109,769.74 | 179,290.00 | 0.00 | 178,000.00 | 178,000.00 | 178,000.00 | 0.00 |
| 322 | Repair And Maintenance Services | 20,696.58 | 2,352.58 | 7,000.00 | 0.00 | 8,000.00 | 8,000.00 | 8,000.00 | 0.00 |
| 340 | Travel | 273.22 | 342.23 | 2,500.00 | 0.00 | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 |
| 353 | Postage | 12,054.26 | 13,832.62 | 20,000.00 | 0.00 | 19,000.00 | 19,000.00 | 19,000.00 | 0.00 |
| 355 | Printing And Binding | 11,916.43 | 13,349.43 | 5,500.00 | 0.00 | 10,100.00 | 10,100.00 | 10,100.00 | 0.00 |
| 374 | Other Tuition | 0.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 0.00 | 1,600.00 | 1,500.00 | 0.00 | 2,750.00 | 2,750.00 | 2,750.00 | 0.00 |
| 394 | Contracted Laundry Service | 206.30 | 1,439.16 | 2,200.00 | 0.00 | 2,266.00 | 2,266.00 | 2,266.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| 300 | Purchased Services | 202,018.11 | 144,271.06 | 245,740.00 | 0.00 | 251,966.00 | 251,966.00 | 251,966.00 | 0.00 |
| 410 | Consumable Supplies | 78,540.77 | 49,198.46 | 66,297.00 | 0.00 | 120,343.00 | 120,343.00 | 120,343.00 | 0.00 |
| 460 | Non-consumable Supplies | 16,119.39 | 16,416.74 | 13,691.00 | 0.00 | 13,703.00 | 13,703.00 | 13,703.00 | 0.00 |
| 470 | Computer Software | 934.00 | 1,762.88 | 1,750.00 | 0.00 | 1,750.00 | 1,750.00 | 1,750.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 824.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 95,594.16 | 68,202.77 | 81,738.00 | 0.00 | 135,796.00 | 135,796.00 | 135,796.00 | 0.00 |
| 540 | Depreciable Equipment | 0.00 | 8,333.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 8,333.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1121 | Middle School Programs, 6-8 | 6,100,489.48 | 5,464,376.91 | 5,892,754.84 | 59.75 | 6,233,928.06 | 6,233,928.06 | 6,233,928.06 | 60.00 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 1122 Middle/Junior High School Extra-Curricular, Grades 6-8

### Function Description:

**Middle/Junior High School Extra-Curricular, Grades 6-8.** School-sponsored activities, under the guidance and supervision of District staff, are designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extra-curricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, and choir.

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| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|

## Fund 100 General Fund

### Function 1122 Middle School Extra Curricular, 6-8

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 121 | Licensed Subs | 1,181.41 | 2,516.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 121,207.22 | 165,371.77 | 181,528.67 | 0.00 | 188,087.00 | 188,087.00 | 188,087.00 | 0.00 |
| 134 | Extra Hours | 869.39 | 2,396.91 | 4,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 123,258.02 | 170,285.00 | 185,528.67 | 0.00 | 188,087.00 | 188,087.00 | 188,087.00 | 0.00 |
| 211 | PERS ER | 11,287.30 | 766.88 | 1,039.20 | 0.00 | 1,115.65 | 1,115.65 | 1,115.65 | 0.00 |
| 212 | PERS PU | 5,412.88 | 7,260.90 | 9,428.37 | 0.00 | 9,906.70 | 9,906.70 | 9,906.70 | 0.00 |
| 213 | PERS UAL | 17,074.66 | 20,732.76 | 23,950.74 | 0.00 | 25,845.52 | 25,845.52 | 25,845.52 | 0.00 |
| 220 | Social Security | 9,195.90 | 12,683.28 | 14,188.50 | 0.00 | 14,149.32 | 14,149.32 | 14,149.32 | 0.00 |
| 231 | Workers Comp | 300.66 | 348.14 | 677.41 | 0.00 | 418.60 | 418.60 | 418.60 | 0.00 |
| 232 | Unemployment | 120.29 | 166.37 | 741.73 | 0.00 | 231.43 | 231.43 | 231.43 | 0.00 |
| 233 | WC Hourly Assess | 45.21 | 70.21 | 71.52 | 0.00 | 78.23 | 78.23 | 78.23 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 353.90 | 0.00 | 722.33 | 722.33 | 722.33 | 0.00 |
| 200 | Benefits | 43,436.90 | 42,028.54 | 50,451.37 | 0.00 | 52,467.78 | 52,467.78 | 52,467.78 | 0.00 |
| 310 | Instr Professional Services | 0.00 | 2,372.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 311 | Contracted Instruction Services | 0.00 | 0.00 | 0.00 | 0.00 | 700.00 | 700.00 | 700.00 | 0.00 |
| 315 | Licensed Sub Services | 1,910.26 | 4,680.54 | 8,732.00 | 0.00 | 10,770.00 | 10,770.00 | 10,770.00 | 0.00 |
| 319 | Officials & Awards | 4,742.51 | 13,667.46 | 15,900.00 | 0.00 | 18,500.00 | 18,500.00 | 18,500.00 | 0.00 |
| 322 | Repair And Maintenance Services | 10,562.17 | 12,485.92 | 20,600.00 | 0.00 | 18,500.00 | 18,500.00 | 18,500.00 | 0.00 |
| 332 | Non Reimbursable Student Transp | 0.00 | 31.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 343 | Travel - Student | 345.00 | 840.00 | 2,450.00 | 0.00 | 1,945.00 | 1,945.00 | 1,945.00 | 0.00 |
| 394 | Contracted Laundry Service | 169.99 | 6,156.06 | 2,600.00 | 0.00 | 2,678.00 | 2,678.00 | 2,678.00 | 0.00 |
| 300 | Purchased Services | 17,729.93 | 40,233.69 | 50,282.00 | 0.00 | 53,093.00 | 53,093.00 | 53,093.00 | 0.00 |
| 410 | Consumable Supplies | 4,816.64 | 601.88 | 00 | 0.00 | 700.00 | 700.00 | 700.00 | 0.00 |
| 419 | Gasoline-Diesel Fuel | 0.00 | 43.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 5,051.58 | 395.00 | 4,350.00 | 0.00 | 4,255.00 | 4,255.00 | 4,255.00 | 0.00 |
| 400 | Supplies | 9,868.22 | 1,039.91 | 5,050.00 | 0.00 | 4,955.00 | 4,955.00 | 4,955.00 | 0.00 |
| 540 | Depreciable Equipment | 0.00 | 9,109.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 9,109.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1122 | Middle School Extra Curricular, 6-8 | 194,293.07 | 262,696.14 | 291,312.04 | 0.00 | 298,602.78 | 298,602.78 | 298,602.78 | 0.00 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 1131 High School Programs, Grades 9-12

### Function Description:

**High School Programs, Grades 9-12.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics are considered to be needed by all students as they achieve graduation requirements.

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## Fund 100 General Fund

### Function 1131 High School Program, 9-12

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 3,556,576.14 | 4,089,978.18 | 4,283,161.00 | 65.00 | 4,489,229.06 | 4,489,229.06 | 4,489,229.06 | 65.00 |
| 112 | Classified Salaries | 40,715.52 | 42,093.05 | 44,461.35 | 1.88 | 46,217.00 | 46,217.00 | 46,217.00 | 1.88 |
| 121 | Licensed Subs | 8,753.90 | 52,124.08 | 49,565.00 | 1.00 | 53,563.00 | 53,563.00 | 53,563.00 | 1.00 |
| 122 | Classified Subs | 1,991.00 | 3,511.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | Temporary Salaries | 0.00 | 0.00 | 6,625.00 | 0.00 | 6,625.00 | 6,625.00 | 6,625.00 | 0.00 |
| 132 | Stipends-Coaching | 13,272.59 | 24,028.98 | 23,500.22 | 0.00 | 32,194.75 | 32,194.75 | 32,194.75 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 1,684.36 | 3,540.34 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 134 | Extra Hours | 8,263.83 | 6,758.94 | 6,820.00 | 0.00 | 7,103.32 | 7,103.32 | 7,103.32 | 0.00 |
| 137 | Opt-out Insur | 108,118.85 | 106,892.48 | 99,892.00 | 0.00 | 104,450.00 | 104,450.00 | 104,450.00 | 0.00 |
| 100 | Salaries | 3,739,376.19 | 4,328,927.20 | 4,515,524.57 | 67.88 | 4,740,882.13 | 4,740,882.13 | 4,740,882.13 | 67.88 |
| 211 | PERS ER | 453,220.67 | 63,377.52 | 40,014.82 | 0.00 | 46,717.06 | 46,717.06 | 46,717.06 | 0.00 |
| 212 | PERS PU | 213,406.61 | 243,568.75 | 271,501.26 | 0.00 | 250,480.48 | 250,480.48 | 250,480.48 | 0.00 |
| 213 | PERS UAL | 659,744.89 | 627,520.76 | 676,999.16 | 0.00 | 683,521.75 | 683,521.75 | 683,521.75 | 0.00 |
| 214 | PERS Working Retiree | 2,298.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 215 | Prior year's PERS expenses | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 220 | Social Security | 276,270.58 | 321,616.24 | 344,956.22 | 0.00 | 352,596.25 | 352,596.25 | 352,596.25 | 0.00 |
| 231 | Workers Comp | 9,128.59 | 8,907.57 | 16,445.53 | 0.00 | 9,873.02 | 9,873.02 | 9,873.02 | 0.00 |
| 232 | Unemployment | 3,594.16 | 4,186.31 | 18,036.82 | 0.00 | 4,483.26 | 4,483.26 | 4,483.26 | 0.00 |
| 233 | WC Hourly Assess | 1,124.91 | 1,267.80 | 1,298.27 | 0.00 | 1,307.19 | 1,307.19 | 1,307.19 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 10,581.64 | 0.00 | 18,757.47 | 18,757.47 | 18,757.47 | 0.00 |
| 244 | Health Insur | 690,161.80 | 847,596.61 | 907,133.49 | 0.00 | 931,561.31 | 931,561.31 | 931,561.31 | 0.00 |
| 248 | District Paid TSA | 8,980.98 | 8,889.31 | 12,099.42 | 0.00 | 8,998.33 | 8,998.33 | 8,998.33 | 0.00 |
| 200 | Benefits | 2,317,932.14 | 2,126,930.87 | 2,299,566.63 | 0.00 | 2,308,796.12 | 2,308,796.12 | 2,308,796.12 | 0.00 |
| 310 | Instr Professional Services | 0.00 | 7,000.00 | 120.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 302.26 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 315 | Licensed Sub Services | 66,605.65 | 122,568.77 | 149,695.00 | 0.00 | 150,000.00 | 150,000.00 | 150,000.00 | 0.00 |
| 322 | Repair And Maintenance Services | 2,008.10 | 1,234.80 | 3,100.00 | 0.00 | 3,100.00 | 3,100.00 | 3,100.00 | 0.00 |
| 340 | Travel | 77.64 | 78.29 | 10,700.00 | 0.00 | 8,800.00 | 8,800.00 | 8,800.00 | 0.00 |
| 343 | Travel - Student | 0.00 | 2,875.00 | 4,140.00 | 0.00 | 4,200.00 | 4,200.00 | 4,200.00 | 0.00 |
| 353 | Postage | 13,612.10 | 14,324.64 | 16,000.00 | 0.00 | 16,000.00 | 16,000.00 | 16,000.00 | 0.00 |
| 355 | Printing And Binding | 6,799.09 | 8,335.46 | 9,000.00 | 0.00 | 9,000.00 | 9,000.00 | 9,000.00 | 0.00 |
| 374 | Other Tuition | 0.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 920.00 | 820.00 | 850.00 | 0.00 | 1,300.00 | 1,300.00 | 1,300.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| **Function 1131** | **High School Program, 9-12** | | | | | | | | |
| 389 | Non Instr Professional & Technical Serv | 0.00 | 4,795.00 | 4,200.00 | 0.00 | 3,800.00 | 3,800.00 | 3,800.00 | 0.00 |
| 394 | Contracted Laundry Service | 1,742.09 | 7,559.88 | 13,000.00 | 0.00 | 13,390.00 | 13,390.00 | 13,390.00 | 0.00 |
| 300 | Purchased Services | 91,764.67 | 169,894.10 | 234,805.00 | 0.00 | 233,590.00 | 233,590.00 | 233,590.00 | 0.00 |
| 410 | Consumable Supplies | 119,523.00 | 108,008.43 | 113,429.00 | 0.00 | 117,600.00 | 117,600.00 | 117,600.00 | 0.00 |
| 411 | Band and Choir Scores | 1,148.49 | 5,954.27 | 7,032.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 46,455.62 | 27,401.94 | 57,000.00 | 0.00 | 56,900.00 | 56,900.00 | 56,900.00 | 0.00 |
| 470 | Computer Software | 0.00 | 4,925.20 | 1,040.00 | 0.00 | 1,040.00 | 1,040.00 | 1,040.00 | 0.00 |
| 480 | Computer Hardware | 633.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 167,760.84 | 146,289.84 | 178,501.00 | 0.00 | 180,540.00 | 180,540.00 | 180,540.00 | 0.00 |
| 540 | Depreciable Equipment | 0.00 | 6,899.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 6,899.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1131 | High School Program, 9-12 | 6,316,833.84 | 6,778,941.01 | 7,228,397.20 | 67.88 | 7,463,808.25 | 7,463,808.25 | 7,463,808.25 | 67.88 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 1132 High School Extra-Curricular, Grades 9-12

### Function Description:

**High School Extra-Curricular, Grades 9-12.** School-sponsored activities, under the guidance and supervision of District staff, designed to provide students such experience as motivation, enjoyment, and improvement of skills. Extra-curricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, and choir.

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| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|

## Fund 100 General Fund

### Function 1132 High School Extra Curricular, 9-12

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 57,601.00 | 69,440.58 | 65,968.00 | 1.00 | 49,802.00 | 49,802.00 | 49,802.00 | 1.00 |
| 112 | Classified Salaries | 35,198.32 | 34,940.41 | 35,194.88 | 1.00 | 37,416.96 | 37,416.96 | 37,416.96 | 1.00 |
| 113 | Administrator Salaries | 104,429.80 | 108,606.88 | 111,865.27 | 1.00 | 110,970.51 | 110,970.51 | 110,970.51 | 1.00 |
| 121 | Licensed Subs | 1,448.95 | 3,252.46 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 232,592.92 | 312,498.23 | 327,844.00 | 0.00 | 288,263.50 | 288,263.50 | 288,263.50 | 0.00 |
| 134 | Extra Hours | 18,520.07 | 63,331.83 | 64,500.00 | 0.00 | 60,690.00 | 60,690.00 | 60,690.00 | 0.00 |
| 137 | Opt-out Insur | 12,916.00 | 13,447.00 | 6,964.00 | 0.00 | 6,402.00 | 6,402.00 | 6,402.00 | 0.00 |
| 100 | Salaries | 462,707.06 | 605,517.39 | 613,336.15 | 3.00 | 553,544.97 | 553,544.97 | 553,544.97 | 3.00 |
| 211 | PERS ER | 48,548.11 | 6,320.29 | 6,292.60 | 0.00 | 10,557.41 | 10,557.41 | 10,557.41 | 0.00 |
| 212 | PERS PU | 21,613.45 | 26,134.95 | 29,824.59 | 0.00 | 19,893.06 | 19,893.06 | 19,893.06 | 0.00 |
| 213 | PERS UAL | 69,054.12 | 70,443.00 | 74,974.75 | 0.00 | 64,730.04 | 64,730.04 | 64,730.04 | 0.00 |
| 215 | Prior year's PERS expenses | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 220 | Social Security | 34,373.87 | 45,133.94 | 46,920.86 | 0.00 | 42,314.78 | 42,314.78 | 42,314.78 | 0.00 |
| 231 | Workers Comp | 1,125.43 | 1,236.83 | 2,257.06 | 0.00 | 1,201.65 | 1,201.65 | 1,201.65 | 0.00 |
| 232 | Unemployment | 449.48 | 590.00 | 2,453.33 | 0.00 | 583.96 | 583.96 | 583.96 | 0.00 |
| 233 | WC Hourly Assess | 199.03 | 240.43 | 254.97 | 0.00 | 226.83 | 226.83 | 226.83 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 1,483.53 | 0.00 | 2,230.57 | 2,230.57 | 2,230.57 | 0.00 |
| 244 | Health Insur | 16,068.60 | 16,704.81 | 17,235.36 | 0.00 | 35,715.24 | 35,715.24 | 35,715.24 | 0.00 |
| 248 | District Paid TSA | 259.02 | 258.60 | 258.60 | 0.00 | 516.64 | 516.64 | 516.64 | 0.00 |
| 200 | Benefits | 191,691.11 | 167,062.85 | 182,455.65 | 0.00 | 178,470.18 | 178,470.18 | 178,470.18 | 0.00 |
| 310 | Instr Professional Services | 429.00 | 5,095.00 | 600.00 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 0.00 | 700.00 | 0.00 | 700.00 | 700.00 | 700.00 | 0.00 |
| 315 | Licensed Sub Services | 4,641.99 | 26,980.86 | 45,190.00 | 0.00 | 44,750.00 | 44,750.00 | 44,750.00 | 0.00 |
| 319 | Officials & Awards | 23,885.11 | 38,617.54 | 38,955.00 | 0.00 | 44,955.00 | 44,955.00 | 44,955.00 | 0.00 |
| 322 | Repair And Maintenance Services | 2,212.41 | 3,722.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 323 | Leases & Rents | 9,980.00 | 15,550.00 | 15,500.00 | 0.00 | 15,500.00 | 15,500.00 | 15,500.00 | 0.00 |
| 324 | Copier Machine Costs | 717.89 | 3,039.06 | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 |
| 340 | Travel | 1,210.55 | 11,753.86 | 10,370.00 | 0.00 | 10,370.00 | 10,370.00 | 10,370.00 | 0.00 |
| 343 | Travel - Student | 280.00 | 13,623.00 | 20,425.00 | 0.00 | 20,825.00 | 20,825.00 | 20,825.00 | 0.00 |
| 355 | Printing And Binding | 546.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 5,689.72 | 5,693.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 394 | Contracted Laundry Service | 357.00 | 1,736.17 | 3,000.00 | 0.00 | 3,090.00 | 3,090.00 | 3,090.00 | 0.00 |
| 300 | Purchased Services | 49,950.33 | 125,810.93 | 143,240.00 | 0.00 | 148,890.00 | 148,890.00 | 148,890.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| **Function 1132** | **High School Extra Curricular, 9-12** | | | | | | | | |
| 410 | Consumable Supplies | 68,727.20 | 41,697.89 | 42,774.00 | 0.00 | 42,774.00 | 42,774.00 | 42,774.00 | 0.00 |
| 400 | Supplies | 68,727.20 | 41,697.89 | 42,774.00 | 0.00 | 42,774.00 | 42,774.00 | 42,774.00 | 0.00 |
| 540 | Depreciable Equipment | 65,433.42 | 42,662.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 65,433.42 | 42,662.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1132 | High School Extra Curricular, 9-12 | 838,509.12 | 982,751.06 | 981,805.80 | 3.00 | 923,679.15 | 923,679.15 | 923,679.15 | 3.00 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 1140 Pre-kindergarten Programs

### Function Description:

**Pre-kindergarten Programs:** The Winchester Pre-K program moved to General Fund in 2019-2020.

Data for students attending Roseburg Pre-K programs show that these students are better prepared and more successful in kindergarten.

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## Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|

# Fund 100 General Fund

## Function 1140 Pre-kindergarten

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 65,843.00 | 68,477.00 | 70,531.00 | 1.00 | 71,942.00 | 71,942.00 | 71,942.00 | 1.00 |
| 112 | Classified Salaries | 23,543.52 | 25,136.88 | 66,424.43 | 2.69 | 55,598.28 | 55,598.28 | 55,598.28 | 2.18 |
| 122 | Classified Subs | 207.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 89,594.04 | 93,613.88 | 136,955.43 | 3.69 | 127,540.28 | 127,540.28 | 127,540.28 | 3.18 |
| 211 | PERS ER | 10,142.40 | 926.40 | 569.76 | 0.00 | 174.36 | 174.36 | 174.36 | 0.00 |
| 212 | PERS PU | 5,377.67 | 5,631.22 | 8,246.05 | 0.00 | 7,656.60 | 7,656.60 | 7,656.60 | 0.00 |
| 213 | PERS UAL | 16,058.63 | 14,167.29 | 20,543.40 | 0.00 | 19,577.51 | 19,577.51 | 19,577.51 | 0.00 |
| 220 | Social Security | 6,410.92 | 6,770.36 | 10,476.98 | 0.00 | 9,484.69 | 9,484.69 | 9,484.69 | 0.00 |
| 231 | Workers Comp | 218.66 | 192.75 | 498.84 | 0.00 | 268.68 | 268.68 | 268.68 | 0.00 |
| 232 | Unemployment | 83.80 | 88.51 | 547.80 | 0.00 | 123.95 | 123.95 | 123.95 | 0.00 |
| 233 | WC Hourly Assess | 36.01 | 35.59 | 63.90 | 0.00 | 56.87 | 56.87 | 56.87 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 341.69 | 0.00 | 510.12 | 510.12 | 510.12 | 0.00 |
| 244 | Health Insur | 31,903.41 | 33,142.00 | 39,402.72 | 0.00 | 25,952.04 | 25,952.04 | 25,952.04 | 0.00 |
| 248 | District Paid TSA | 240.00 | 240.00 | 480.00 | 0.00 | 312.00 | 312.00 | 312.00 | 0.00 |
| 200 | Benefits | 70,471.50 | 61,194.12 | 81,171.14 | 0.00 | 64,116.82 | 64,116.82 | 64,116.82 | 0.00 |
| 314 | Class Sub Services | 0.00 | 280.52 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 315 | Licensed Sub Services | 528.61 | 878.22 | 2,678.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 300 | Purchased Services | 528.61 | 1,158.74 | 2,678.00 | 0.00 | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 |
| Total Function 1140 | Pre-kindergarten | 160,594.15 | 155,966.74 | 220,804.57 | 3.69 | 195,157.10 | 195,157.10 | 195,157.10 | 3.18 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 1210 Talented and Gifted (TAG)

### Function Description:

**Talented and Gifted:** Addition to the 2019-20 budget are expenditures for a TAG coordinator as well as a stipend for one teacher at each building to be the TAG liaison. $10,000 was added for supplies for the TAG program.

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## Fund 100 General Fund

### Function 1210 Talented And Gifted Program

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 75,264.00 | 51,177.68 | 55,815.00 | 1.00 | 60,866.00 | 60,866.00 | 60,866.00 | 1.00 |
| 132 | Stipends-Coaching | 11,400.00 | 12,000.00 | 13,200.00 | 0.00 | 13,200.00 | 13,200.00 | 13,200.00 | 0.00 |
| 100 | Salaries | 86,664.00 | 63,177.68 | 69,015.00 | 1.00 | 74,066.00 | 74,066.00 | 74,066.00 | 1.00 |
| 211 | PERS ER | 12,989.08 | 453.56 | 157.52 | 0.00 | 138.65 | 138.65 | 138.65 | 0.00 |
| 212 | PERS PU | 5,215.58 | 3,806.90 | 4,157.02 | 0.00 | 4,460.53 | 4,460.53 | 4,460.53 | 0.00 |
| 213 | PERS UAL | 15,569.36 | 9,555.98 | 10,352.04 | 0.00 | 11,369.10 | 11,369.10 | 11,369.10 | 0.00 |
| 220 | Social Security | 6,184.21 | 4,289.55 | 5,277.70 | 0.00 | 5,582.45 | 5,582.45 | 5,582.45 | 0.00 |
| 231 | Workers Comp | 211.82 | 129.89 | 251.67 | 0.00 | 155.78 | 155.78 | 155.78 | 0.00 |
| 232 | Unemployment | 81.03 | 56.00 | 276.37 | 0.00 | 72.65 | 72.65 | 72.65 | 0.00 |
| 233 | WC Hourly Assess | 21.76 | 20.52 | 21.23 | 0.00 | 22.16 | 22.16 | 22.16 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 164.70 | 0.00 | 296.39 | 296.39 | 296.39 | 0.00 |
| 244 | Health Insur | 15,916.00 | 16,516.87 | 17,196.00 | 0.00 | 17,796.00 | 17,796.00 | 17,796.00 | 0.00 |
| 248 | District Paid TSA | 240.00 | 240.00 | 240.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 56,428.84 | 35,069.27 | 38,094.25 | 0.00 | 40,133.71 | 40,133.71 | 40,133.71 | 0.00 |
| 340 | Travel | 2,443.01 | 1,565.53 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 0.00 | 324.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 2,443.01 | 1,889.53 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 410 | Consumable Supplies | 885.56 | 1,017.08 | 9,000.00 | 0.00 | 9,000.00 | 9,000.00 | 9,000.00 | 0.00 |
| 470 | Computer Software | 1,500.00 | 1,700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 2,385.56 | 2,717.08 | 9,000.00 | 0.00 | 9,000.00 | 9,000.00 | 9,000.00 | 0.00 |
| Total Function 1210 | Talented And Gifted Program | 147,921.41 | 102,853.56 | 118,109.25 | 1.00 | 125,199.71 | 125,199.71 | 125,199.71 | 1.00 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 1220 – 1227 Restrictive Programs for Students with Disabilities

### Function Description:

**1220 Developmental Learning Centers:** Self-contained special education program option for students with more severe, often multiple, disabilities that require highly individualized instruction. There are elementary, middle and high school classrooms.

**1221 Turn Around Program (TAP):** The Turn Around Program is the primary resource for students presenting severe behavior challenges. Classrooms are housed at Fullerton IV Elementary and Fremont Middle School.

**1226 Home Instruction:** Home instruction serves students who have been expelled, have medical issues or who have been placed in the program based on other disciplinary reasons. They may receive up to 5 hours of one-on-one instruction per week maximum

**1227 Extended School Year Program:** Additional instruction - Special Programs: 5-6 weeks of instructional activities provided during the summer designed to maintain the skills that qualifying students with disabilities have acquired during the course of the regular school year. Qualifying students are those who are at risk of severe regression and/or excessive recoupment time for these skills due to a prolonged break in instruction during the summer months.

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| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|

## Fund 100 General Fund

### Function 1220 Developmental Learning Centers

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 148,187.00 | 159,356.00 | 169,719.00 | 3.00 | 229,792.00 | 229,792.00 | 229,792.00 | 4.00 |
| 112 | Classified Salaries | 464,593.94 | 435,136.78 | 549,231.27 | 22.03 | 610,591.82 | 610,591.82 | 610,591.82 | 23.54 |
| 122 | Classified Subs | 14,442.39 | 6,100.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 3,569.57 | 765.86 | 815.66 | 0.00 | 831.97 | 831.97 | 831.97 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 2,351.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 73.85 | 1,198.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 14,369.16 | 19,137.16 | 20,131.00 | 0.00 | 27,362.01 | 27,362.01 | 27,362.01 | 0.00 |
| 100 | Salaries | 645,235.91 | 624,046.20 | 739,896.93 | 25.03 | 868,577.80 | 868,577.80 | 868,577.80 | 27.54 |
| 211 | PERS ER | 64,363.76 | 2,552.20 | 1,640.05 | 0.00 | 9,148.98 | 9,148.98 | 9,148.98 | 0.00 |
| 212 | PERS PU | 36,536.45 | 33,523.21 | 44,814.45 | 0.00 | 37,781.26 | 37,781.26 | 37,781.26 | 0.00 |
| 213 | PERS UAL | 110,872.44 | 85,250.14 | 111,466.36 | 0.00 | 115,080.84 | 115,080.84 | 115,080.84 | 0.00 |
| 220 | Social Security | 46,370.40 | 45,080.93 | 56,601.55 | 0.00 | 63,955.09 | 63,955.09 | 63,955.09 | 0.00 |
| 231 | Workers Comp | 1,574.11 | 1,283.72 | 2,695.49 | 0.00 | 1,829.94 | 1,829.94 | 1,829.94 | 0.00 |
| 232 | Unemployment | 607.31 | 589.17 | 2,959.57 | 0.00 | 836.01 | 836.01 | 836.01 | 0.00 |
| 233 | WC Hourly Assess | 426.41 | 370.94 | 432.94 | 0.00 | 484.30 | 484.30 | 484.30 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 1,739.96 | 0.00 | 3,474.20 | 3,474.20 | 3,474.20 | 0.00 |
| 244 | Health Insur | 161,724.74 | 156,906.44 | 300,138.22 | 0.00 | 195,336.11 | 195,336.11 | 195,336.11 | 0.00 |
| 248 | District Paid TSA | 1,784.70 | 1,407.84 | 3,730.92 | 0.00 | 1,920.00 | 1,920.00 | 1,920.00 | 0.00 |
| 200 | Benefits | 424,260.32 | 326,964.59 | 526,219.51 | 0.00 | 429,846.73 | 429,846.73 | 429,846.73 | 0.00 |
| 310 | Instr Professional Services | 600.00 | 337.14 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 24,501.83 | 21,200.00 | 0.00 | 47,000.00 | 47,000.00 | 47,000.00 | 0.00 |
| 315 | Licensed Sub Services | 2,466.16 | 4,627.62 | 13,413.00 | 0.00 | 13,200.00 | 13,200.00 | 13,200.00 | 0.00 |
| 300 | Purchased Services | 3,066.16 | 29,466.59 | 37,613.00 | 0.00 | 63,200.00 | 63,200.00 | 63,200.00 | 0.00 |
| Total Function 1220 | Developmental Learning Centers | 1,072,562.39 | 980,477.38 | 1,303,729.44 | 25.03 | 1,361,624.53 | 1,361,624.53 | 1,361,624.53 | 27.54 |

Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| **Function 1221** | **Turn Around Program** | | | | | | | | |
| 111 | Licensed Salaries | 146,949.00 | 202,997.00 | 218,777.00 | 4.00 | 224,792.00 | 224,792.00 | 224,792.00 | 4.00 |
| 112 | Classified Salaries | 102,360.69 | 95,503.40 | 110,046.72 | 4.38 | 162,148.16 | 162,148.16 | 162,148.16 | 6.25 |
| 122 | Classified Subs | 2,008.96 | 5,308.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | Temporary Salaries | 182.66 | 2,397.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 1,651.86 | 2,479.04 | 2,680.60 | 0.00 | 2,980.06 | 2,980.06 | 2,980.06 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 4,033.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 0.00 | 391.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 16,166.76 | 14,343.79 | 13,928.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 269,319.93 | 327,454.22 | 345,432.32 | 8.38 | 389,920.22 | 389,920.22 | 389,920.22 | 10.25 |
| 211 | PERS ER | 29,007.14 | 3,261.80 | 2,061.64 | 0.00 | 6,777.40 | 6,777.40 | 6,777.40 | 0.00 |
| 212 | PERS PU | 14,427.86 | 18,079.88 | 20,796.21 | 0.00 | 14,882.98 | 14,882.98 | 14,882.98 | 0.00 |
| 213 | PERS UAL | 43,147.87 | 45,545.22 | 51,814.83 | 0.00 | 58,146.62 | 58,146.62 | 58,146.62 | 0.00 |
| 220 | Social Security | 19,460.48 | 23,734.64 | 26,428.89 | 0.00 | 29,075.89 | 29,075.89 | 29,075.89 | 0.00 |
| 231 | Workers Comp | 657.26 | 674.27 | 1,258.20 | 0.00 | 836.53 | 836.53 | 836.53 | 0.00 |
| 232 | Unemployment | 254.48 | 310.27 | 1,381.74 | 0.00 | 280.29 | 280.29 | 280.29 | 0.00 |
| 233 | WC Hourly Assess | 133.87 | 148.51 | 149.72 | 0.00 | 174.25 | 174.25 | 174.25 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 842.58 | 0.00 | 1,559.65 | 1,559.65 | 1,559.65 | 0.00 |
| 244 | Health Insur | 58,710.24 | 64,443.29 | 109,757.15 | 0.00 | 87,017.48 | 87,017.48 | 87,017.48 | 0.00 |
| 248 | District Paid TSA | 464.46 | 317.78 | 1,200.00 | 0.00 | 503.62 | 503.62 | 503.62 | 0.00 |
| 200 | Benefits | 166,263.66 | 156,515.66 | 215,690.96 | 0.00 | 199,254.71 | 199,254.71 | 199,254.71 | 0.00 |
| 314 | Class Sub Services | 0.00 | 6,607.57 | 6,500.00 | 0.00 | 12,500.00 | 12,500.00 | 12,500.00 | 0.00 |
| 315 | Licensed Sub Services | 2,115.67 | 11,165.69 | 3,037.00 | 0.00 | 5,500.00 | 5,500.00 | 5,500.00 | 0.00 |
| 300 | Purchased Services | 2,115.67 | 17,773.26 | 9,537.00 | 0.00 | 18,000.00 | 18,000.00 | 18,000.00 | 0.00 |
| Total Function 1221 | Turn Around Program | 437,699.26 | 501,743.14 | 570,660.28 | 8.38 | 607,174.93 | 607,174.93 | 607,174.93 | 10.25 |

## Fund 100 General Fund

### Function 1222 Emerging K

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 132,808.00 | 132,808.00 | 132,808.00 | 2.00 |
| 112 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 74,768.40 | 74,768.40 | 74,768.40 | 2.61 |
| 132 | Stipends-Coaching | 0.00 | 0.00 | 0.00 | 0.00 | 2,043.84 | 2,043.84 | 2,043.84 | 0.00 |
| 137 | Opt-out Insur | 0.00 | 0.00 | 0.00 | 0.00 | 6,964.00 | 6,964.00 | 6,964.00 | 0.00 |
| 100 | Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 216,584.24 | 216,584.24 | 216,584.24 | 4.61 |
| 211 | PERS ER | 0.00 | 0.00 | 0.00 | 0.00 | 4,486.08 | 4,486.08 | 4,486.08 | 0.00 |
| 212 | PERS PU | 0.00 | 0.00 | 0.00 | 0.00 | 8,522.78 | 8,522.78 | 8,522.78 | 0.00 |
| 213 | PERS UAL | 0.00 | 0.00 | 0.00 | 0.00 | 33,245.66 | 33,245.66 | 33,245.66 | 0.00 |
| 220 | Social Security | 0.00 | 0.00 | 0.00 | 0.00 | 16,171.22 | 16,171.22 | 16,171.22 | 0.00 |
| 231 | Workers Comp | 0.00 | 0.00 | 0.00 | 0.00 | 456.36 | 456.36 | 456.36 | 0.00 |
| 232 | Unemployment | 0.00 | 0.00 | 0.00 | 0.00 | 211.41 | 211.41 | 211.41 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 0.00 | 0.00 | 0.00 | 91.54 | 91.54 | 91.54 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 0.00 | 0.00 | 866.39 | 866.39 | 866.39 | 0.00 |
| 244 | Health Insur | 0.00 | 0.00 | 0.00 | 0.00 | 35,637.12 | 35,637.12 | 35,637.12 | 0.00 |
| 248 | District Paid TSA | 0.00 | 0.00 | 0.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 99,928.56 | 99,928.56 | 99,928.56 | 0.00 |
| Total Function 1222 | Emerging K | 0.00 | 0.00 | 0.00 | 0.00 | 316,512.80 | 316,512.80 | 316,512.80 | 4.61 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| **Function 1226** | **Home Instruction** | | | | | | | | |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 60.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 6,724.85 | 25,400.45 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 100 | Salaries | 6,785.55 | 25,400.45 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 211 | PERS ER | 669.76 | 76.39 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 212 | PERS PU | 32.45 | 1,023.36 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 213 | PERS UAL | 1,219.04 | 3,859.01 | 3,750.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 220 | Social Security | 519.11 | 1,869.41 | 1,913.00 | 0.00 | 1,913.00 | 1,913.00 | 1,913.00 | 0.00 |
| 231 | Workers Comp | 16.56 | 58.07 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 | 0.00 |
| 232 | Unemployment | 6.78 | 24.41 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 | 0.00 |
| 233 | WC Hourly Assess | 3.14 | 10.39 | 20.00 | 0.00 | 20.00 | 20.00 | 20.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 | 0.00 |
| 200 | Benefits | 2,466.84 | 6,921.04 | 7,983.00 | 0.00 | 8,233.00 | 8,233.00 | 8,233.00 | 0.00 |
| 340 | Travel | 182.79 | 1,118.81 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 300 | Purchased Services | 182.79 | 1,118.81 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| Total Function 1226 | Home Instruction | 9,435.18 | 33,440.30 | 37,983.00 | 0.00 | 38,233.00 | 38,233.00 | 38,233.00 | 0.00 |

## Fund 100 General Fund

### Function 1227 Extended School Year

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 124 | Temporary Salaries | 28,358.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 0.00 | 47,029.30 | 60,000.00 | 0.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 |
| 100 | Salaries | 28,358.01 | 47,029.30 | 60,000.00 | 0.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 |
| 211 | PERS ER | 3,120.18 | 3,114.95 | 1,200.00 | 0.00 | 3,300.00 | 3,300.00 | 3,300.00 | 0.00 |
| 212 | PERS PU | 1,523.22 | 2,599.55 | 3,600.00 | 0.00 | 3,600.00 | 3,600.00 | 3,600.00 | 0.00 |
| 213 | PERS UAL | 5,094.59 | 6,698.03 | 9,000.00 | 0.00 | 9,000.00 | 9,000.00 | 9,000.00 | 0.00 |
| 220 | Social Security | 2,135.35 | 3,574.47 | 4,590.00 | 0.00 | 4,590.00 | 4,590.00 | 4,590.00 | 0.00 |
| 231 | Workers Comp | 69.20 | 95.63 | 240.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 232 | Unemployment | 27.92 | 46.85 | 240.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 233 | WC Hourly Assess | 7.78 | 20.30 | 42.00 | 0.00 | 42.00 | 42.00 | 42.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 240.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 11,978.24 | 16,149.78 | 19,152.00 | 0.00 | 21,252.00 | 21,252.00 | 21,252.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 0.00 | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 410 | Consumable Supplies | 48.99 | 577.66 | 600.00 | 0.00 | 600.00 | 600.00 | 600.00 | 0.00 |
| 400 | Supplies | 48.99 | 577.66 | 600.00 | 0.00 | 600.00 | 600.00 | 600.00 | 0.00 |
| Total Function 1227 | Extended School Year | 40,385.24 | 63,756.74 | 79,752.00 | 0.00 | 86,852.00 | 86,852.00 | 86,852.00 | 0.00 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 1250-1251 Less Restrictive Programs for Students with Disabilities

### Function Description:

**1250 Learning Resource Center Classrooms:** Instructional activities designed primarily to provide instruction to special education students. These classrooms serve children with specially designed instruction. Students served in LRC qualify for special education but require less complex instruction and supervision.

**1251 Secondary Resource Center Classrooms:** These classrooms are in our secondary sites that work directly with children and adolescents functioning at one or more standard deviations in cognitive or adaptive skills. These youth require support in life skills, have adaptive learning needs and benefit for highly explicit direct instruction programs for academic growth.

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## Fund 100 General Fund

### Function 1250 LRC Classroom

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 1,102,904.60 | 982,509.25 | 1,056,468.00 | 16.00 | 1,109,164.00 | 1,109,164.00 | 1,109,164.00 | 16.00 |
| 112 | Classified Salaries | 620,216.85 | 684,924.14 | 807,287.62 | 32.40 | 823,136.78 | 823,136.78 | 823,136.78 | 32.26 |
| 121 | Licensed Subs | 0.00 | 97.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 122 | Classified Subs | 8,614.30 | 5,283.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | Temporary Salaries | 60.89 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 132 | Stipends-Coaching | 11,519.21 | 8,209.31 | 10,338.80 | 0.00 | 9,619.88 | 9,619.88 | 9,619.88 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 57.50 | 8,083.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 12,427.36 | 18,752.11 | 20,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 137 | Opt-out Insur | 9,863.75 | 13,952.70 | 16,106.00 | 0.00 | 22,393.12 | 22,393.12 | 22,393.12 | 0.00 |
| 139 | Taxable Fringe | 0.00 | 2,836.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 1,765,664.46 | 1,724,649.89 | 1,935,200.42 | 48.40 | 2,014,313.78 | 2,014,313.78 | 2,014,313.78 | 48.26 |
| 211 | PERS ER | 201,697.19 | 20,501.78 | 16,463.42 | 0.00 | 18,143.80 | 18,143.80 | 18,143.80 | 0.00 |
| 212 | PERS PU | 102,176.08 | 93,552.59 | 116,694.72 | 0.00 | 104,512.22 | 104,512.22 | 104,512.22 | 0.00 |
| 213 | PERS UAL | 306,592.90 | 243,378.17 | 290,488.33 | 0.00 | 286,875.56 | 286,875.56 | 286,875.56 | 0.00 |
| 214 | PERS Working Retiree | 346.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 126,071.84 | 123,964.67 | 147,737.16 | 0.00 | 143,331.65 | 143,331.65 | 143,331.65 | 0.00 |
| 231 | Workers Comp | 4,308.85 | 3,584.96 | 8,460.02 | 0.00 | 5,692.51 | 5,692.51 | 5,692.51 | 0.00 |
| 232 | Unemployment | 1,639.92 | 1,608.33 | 7,724.17 | 0.00 | 2,018.49 | 2,018.49 | 2,018.49 | 0.00 |
| 233 | WC Hourly Assess | 830.44 | 794.69 | 899.21 | 0.00 | 883.37 | 883.37 | 883.37 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 4,732.77 | 0.00 | 7,910.84 | 7,910.84 | 7,910.84 | 0.00 |
| 244 | Health Insur | 507,276.71 | 542,077.74 | 632,764.26 | 0.00 | 512,529.43 | 512,529.43 | 512,529.43 | 0.00 |
| 248 | District Paid TSA | 5,974.84 | 5,059.04 | 8,453.44 | 0.00 | 5,814.16 | 5,814.16 | 5,814.16 | 0.00 |
| 200 | Benefits | 1,256,915.44 | 1,034,521.97 | 1,234,417.50 | 0.00 | 1,087,712.03 | 1,087,712.03 | 1,087,712.03 | 0.00 |
| 311 | Contracted Instruction Services | 142.50 | 140.50 | 8,000.00 | 0.00 | 8,000.00 | 8,000.00 | 8,000.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 12,161.84 | 22,500.00 | 0.00 | 31,500.00 | 31,500.00 | 31,500.00 | 0.00 |
| 315 | Licensed Sub Services | 22,230.72 | 30,864.06 | 99,080.00 | 0.00 | 92,000.00 | 92,000.00 | 92,000.00 | 0.00 |
| 340 | Travel | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 371 | Tuition Payments - Other Dist In State | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 300 | Purchased Services | 22,373.22 | 43,166.40 | 130,580.00 | 0.00 | 132,500.00 | 132,500.00 | 132,500.00 | 0.00 |
| 410 | Consumable Supplies | 12,299.44 | 10,527.54 | 21,500.00 | 0.00 | 21,500.00 | 21,500.00 | 21,500.00 | 0.00 |
| 419 | Gasoline-Diesel Fuel | 0.00 | 1,711.11 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 420 | Textbooks | 1,612.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 3,413.68 | 9,100.00 | 0.00 | 9,100.00 | 9,100.00 | 9,100.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| **Function 1250** | **LRC Classroom** | | | | | | | | |
| 470 | Computer Software | 3,777.90 | 14,525.28 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 480 | Computer Hardware | 3,896.97 | 196.15 | 4,500.00 | 0.00 | 4,500.00 | 4,500.00 | 4,500.00 | 0.00 |
| 400 | Supplies | 21,586.68 | 30,373.76 | 52,600.00 | 0.00 | 52,600.00 | 52,600.00 | 52,600.00 | 0.00 |
| Total Function 1250 | LRC Classroom | 3,066,539.80 | 2,832,712.02 | 3,352,797.92 | 48.40 | 3,287,125.81 | 3,287,125.81 | 3,287,125.81 | 48.26 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| **Function 1251** | **SRC Classroom** | | | | | | | | |
| 111 | Licensed Salaries | 136,073.36 | 245,377.57 | 258,862.00 | 4.00 | 271,119.00 | 271,119.00 | 271,119.00 | 4.00 |
| 112 | Classified Salaries | 113,690.04 | 109,877.19 | 115,327.52 | 4.44 | 117,711.24 | 117,711.24 | 117,711.24 | 4.44 |
| 121 | Licensed Subs | 0.00 | 635.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 122 | Classified Subs | 399.14 | 515.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 5,332.03 | 3,834.16 | 2,905.21 | 0.00 | 4,173.35 | 4,173.35 | 4,173.35 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 3,722.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 3,316.67 | 12,624.50 | 13,109.00 | 0.00 | 13,589.00 | 13,589.00 | 13,589.00 | 0.00 |
| 100 | Salaries | 258,811.24 | 376,587.62 | 390,203.73 | 8.44 | 406,592.59 | 406,592.59 | 406,592.59 | 8.44 |
| 211 | PERS ER | 30,808.20 | 3,564.76 | 2,195.66 | 0.00 | 3,273.65 | 3,273.65 | 3,273.65 | 0.00 |
| 212 | PERS PU | 15,566.16 | 22,631.77 | 23,509.89 | 0.00 | 18,609.03 | 18,609.03 | 18,609.03 | 0.00 |
| 213 | PERS UAL | 46,424.59 | 57,012.56 | 58,530.63 | 0.00 | 58,920.79 | 58,920.79 | 58,920.79 | 0.00 |
| 220 | Social Security | 18,229.28 | 27,471.51 | 29,850.77 | 0.00 | 30,526.52 | 30,526.52 | 30,526.52 | 0.00 |
| 231 | Workers Comp | 631.45 | 1,122.56 | 2,056.07 | 0.00 | 1,266.94 | 1,266.94 | 1,266.94 | 0.00 |
| 232 | Unemployment | 238.24 | 359.14 | 1,560.65 | 0.00 | 324.58 | 324.58 | 324.58 | 0.00 |
| 233 | WC Hourly Assess | 121.96 | 147.59 | 145.71 | 0.00 | 154.58 | 154.58 | 154.58 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 950.88 | 0.00 | 1,624.43 | 1,624.43 | 1,624.43 | 0.00 |
| 244 | Health Insur | 71,952.83 | 84,052.28 | 113,011.68 | 0.00 | 89,957.13 | 89,957.13 | 89,957.13 | 0.00 |
| 248 | District Paid TSA | 1,080.00 | 1,198.14 | 1,680.00 | 0.00 | 737.65 | 737.65 | 737.65 | 0.00 |
| 200 | Benefits | 185,052.71 | 197,560.31 | 233,491.94 | 0.00 | 205,395.30 | 205,395.30 | 205,395.30 | 0.00 |
| 314 | Class Sub Services | 0.00 | 378.37 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 3,688.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 4,066.57 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| **Total Function 1251** | **SRC Classroom** | 443,863.95 | 578,214.50 | 623,695.67 | 8.44 | 614,987.89 | 614,987.89 | 614,987.89 | 8.44 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 1260 Programs for the Hearing & Vision Impaired

### Function Description:

**Special Programs.** Students with hearing and vision impairments at times need the services of a braillist or sign language interpreter. These services are provided through Southern Oregon ESD

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Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|

## Fund 100 General Fund

| Function 1260 | Hearing & Vision Impaired Programs | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 310 | Instr Professional Services | 296,520.23 | 404,937.31 | 400,000.00 | 0.00 | 400,000.00 | 400,000.00 | 400,000.00 | 0.00 |
| 329 | Other Property Services | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 300 | Purchased Services | 296,520.23 | 404,937.31 | 402,000.00 | 0.00 | 402,000.00 | 402,000.00 | 402,000.00 | 0.00 |
| 410 | Consumable Supplies | 2,827.94 | 2,159.99 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 400 | Supplies | 2,827.94 | 2,159.99 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| Total Function 1260 | Hearing & Vision Impaired Programs | 299,348.17 | 407,097.30 | 406,000.00 | 0.00 | 406,000.00 | 406,000.00 | 406,000.00 | 0.00 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 1271 Extended Learning Opportunities

### Function Description:

**Extended Learning Opportunities.** Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time. Includes Saturday and Wednesday School.

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## Fund 100 General Fund

### Function 1271 Extended Learning Opportunities

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 134 | Extra Hours | 23.67 | 6,556.75 | 5,349.00 | 0.00 | 6,300.00 | 6,300.00 | 6,300.00 | 0.00 |
| 100 | Salaries | 23.67 | 6,556.75 | 5,349.00 | 0.00 | 6,300.00 | 6,300.00 | 6,300.00 | 0.00 |
| 211 | PERS ER | 2.35 | 47.68 | 107.00 | 0.00 | 164.00 | 164.00 | 164.00 | 0.00 |
| 212 | PERS PU | 1.43 | 394.38 | 321.00 | 0.00 | 560.00 | 560.00 | 560.00 | 0.00 |
| 213 | PERS UAL | 4.25 | 1,003.86 | 802.00 | 0.00 | 1,400.00 | 1,400.00 | 1,400.00 | 0.00 |
| 220 | Social Security | 1.56 | 479.14 | 409.00 | 0.00 | 675.00 | 675.00 | 675.00 | 0.00 |
| 231 | Workers Comp | 0.06 | 13.73 | 22.00 | 0.00 | 31.00 | 31.00 | 31.00 | 0.00 |
| 232 | Unemployment | 0.02 | 6.22 | 16.00 | 0.00 | 25.00 | 25.00 | 25.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 2.27 | 14.00 | 0.00 | 21.00 | 21.00 | 21.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 22.00 | 0.00 | 34.00 | 34.00 | 34.00 | 0.00 |
| 200 | Benefits | 9.67 | 1,947.28 | 1,713.00 | 0.00 | 2,910.00 | 2,910.00 | 2,910.00 | 0.00 |
| Total Function 1271 | Extended Learning Opportunities | 33.34 | 8,504.03 | 7,062.00 | 0.00 | 9,210.00 | 9,210.00 | 9,210.00 | 0.00 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon
2023-2024 Adopted Budget

## 1280 - 1285 Alternative Education Programs

### Function Description:

**1281 - Public Alternative Programs -** Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service districts, etc.

**1282 – Ed Center –** This is a new program in the 22-23 school year for conditionally expelled students of the District.

**1284 – Phoenix Programs -** This function accounts for the costs associated with providing educational opportunities for Deer Creek students located at the Deer Creek facility.

**1285 – APEX GED –** This program provides opportunities for students to receive their GED at RHS.

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## Fund 100 General Fund

### Function 1280 Alternative Education Supervision

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 30,925.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 6,458.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 37,383.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 3,690.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 2,243.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 6,717.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 2,860.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 91.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 37.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 20.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 244 | Health Insur | 114.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 15,776.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 390 | General Professional & Technical Services | 290.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 290.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1280 | Alternative Education Supervision | 53,449.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 100 General Fund** | | | | | | | | |
| **Function 1281 Woolley Center** | | | | | | | | |
| 374 Other Tuition | 2,745.37 | 3,362.48 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 300 Purchased Services | 2,745.37 | 3,362.48 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| Total Function 1281 Woolley Center | 2,745.37 | 3,362.48 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |

## Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| **Function 1282** | **Ed Center** | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 0.00 | 80,623.00 | 1.00 | 71,942.00 | 71,942.00 | 71,942.00 | 1.00 |
| 112 | Classified Salaries | 0.00 | 0.00 | 47,800.00 | 2.00 | 46,911.06 | 46,911.06 | 46,911.06 | 1.75 |
| 100 | Salaries | 0.00 | 0.00 | 128,423.00 | 3.00 | 118,853.06 | 118,853.06 | 118,853.06 | 2.75 |
| 211 | PERS ER | 0.00 | 0.00 | 0.00 | 0.00 | 2,106.41 | 2,106.41 | 2,106.41 | 0.00 |
| 212 | PERS PU | 0.00 | 0.00 | 7,711.32 | 0.00 | 3,066.37 | 3,066.37 | 3,066.37 | 0.00 |
| 213 | PERS UAL | 0.00 | 0.00 | 21,673.23 | 0.00 | 18,851.02 | 18,851.02 | 18,851.02 | 0.00 |
| 220 | Social Security | 0.00 | 0.00 | 9,701.44 | 0.00 | 8,882.71 | 8,882.71 | 8,882.71 | 0.00 |
| 231 | Workers Comp | 0.00 | 0.00 | 421.08 | 0.00 | 578.70 | 578.70 | 578.70 | 0.00 |
| 232 | Unemployment | 0.00 | 0.00 | 514.09 | 0.00 | 116.16 | 116.16 | 116.16 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 0.00 | 53.75 | 0.00 | 47.41 | 47.41 | 47.41 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 514.09 | 0.00 | 475.36 | 475.36 | 475.36 | 0.00 |
| 244 | Health Insur | 0.00 | 0.00 | 51,588.00 | 0.00 | 19,733.71 | 19,733.71 | 19,733.71 | 0.00 |
| 248 | District Paid TSA | 0.00 | 0.00 | 0.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 0.00 | 0.00 | 92,177.00 | 0.00 | 54,097.85 | 54,097.85 | 54,097.85 | 0.00 |
| 314 | Class Sub Services | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 |
| Total Function 1282 | Ed Center | 0.00 | 0.00 | 220,600.00 | 3.00 | 176,450.91 | 176,450.91 | 176,450.91 | 2.75 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|

## Fund 100 General Fund

### Function 1283 District Alt Ed, Connections Learning

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 52,105.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 52,105.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 5,142.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 3,126.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 9,360.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 3,840.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 127.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 50.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 18.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 244 | Health Insur | 15,916.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 37,581.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 312 | Instructional Programs Impr Services | 10,689.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 324 | Copier Machine Costs | 1,459.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 353 | Postage | 343.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 374 | Other Tuition | 225,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 845.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 238,336.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 131.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 131.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1283 | District Alt Ed, Connections Learning | 328,154.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 100 General Fund** | | | | | | | | |
| Function 1284 Phoenix Programs | | | | | | | | |
| 311 Contracted Instruction Services | 41,794.08 | 0.00 | 140,000.00 | 0.00 | 140,000.00 | 140,000.00 | 140,000.00 | 0.00 |
| 300 Purchased Services | 41,794.08 | 0.00 | 140,000.00 | 0.00 | 140,000.00 | 140,000.00 | 140,000.00 | 0.00 |
| Total Function 1284 Phoenix Programs | 41,794.08 | 0.00 | 140,000.00 | 0.00 | 140,000.00 | 140,000.00 | 140,000.00 | 0.00 |

## Fund 100 General Fund

### Function 1285 RHS Apex GED Program

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 63,678.00 | 68,477.00 | 72,928.00 | 1.00 | 76,915.00 | 76,915.00 | 76,915.00 | 1.00 |
| 112 | Classified Salaries | 20,888.35 | 22,012.05 | 22,967.28 | 0.88 | 23,422.98 | 23,422.98 | 23,422.98 | 0.88 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 345.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 84,566.35 | 90,834.05 | 95,895.28 | 1.88 | 100,337.98 | 100,337.98 | 100,337.98 | 1.88 |
| 211 | PERS ER | 8,370.47 | 374.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 5,088.36 | 5,464.48 | 5,768.16 | 0.00 | 6,034.68 | 6,034.68 | 6,034.68 | 0.00 |
| 213 | PERS UAL | 15,192.70 | 13,745.12 | 14,384.29 | 0.00 | 15,401.88 | 15,401.88 | 15,401.88 | 0.00 |
| 220 | Social Security | 5,891.57 | 6,409.11 | 7,335.85 | 0.00 | 7,304.88 | 7,304.88 | 7,304.88 | 0.00 |
| 231 | Workers Comp | 206.40 | 187.08 | 349.32 | 0.00 | 211.44 | 211.44 | 211.44 | 0.00 |
| 232 | Unemployment | 77.01 | 83.78 | 383.64 | 0.00 | 95.52 | 95.52 | 95.52 | 0.00 |
| 233 | WC Hourly Assess | 33.10 | 32.66 | 32.69 | 0.00 | 34.06 | 34.06 | 34.06 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 231.45 | 0.00 | 401.40 | 401.40 | 401.40 | 0.00 |
| 244 | Health Insur | 29,912.56 | 31,067.56 | 32,242.56 | 0.00 | 33,442.56 | 33,442.56 | 33,442.56 | 0.00 |
| 248 | District Paid TSA | 240.00 | 240.00 | 240.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 65,012.17 | 57,604.30 | 60,967.96 | 0.00 | 63,166.42 | 63,166.42 | 63,166.42 | 0.00 |
| 314 | Class Sub Services | 0.00 | 245.88 | 2,510.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 315 | Licensed Sub Services | 2,724.83 | 2,458.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 2,724.83 | 2,704.68 | 2,510.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 410 | Consumable Supplies | 1,920.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 0.00 | 2,430.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 1,920.46 | 2,430.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1285 | RHS Apex GED Program | 154,223.81 | 153,573.03 | 159,373.24 | 1.88 | 164,504.40 | 164,504.40 | 164,504.40 | 1.88 |

## Fund 100 General Fund

### Function 1286 Rose Diploma Track, Rose School

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 222,846.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 112 | Classified Salaries | 20,826.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 534.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 11,423.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 255,630.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 30,128.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 11,139.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 45,925.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 214 | PERS Working Retiree | 2,717.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 19,030.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 623.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 248.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 87.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 244 | Health Insur | 47,397.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 248 | District Paid TSA | 1,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 158,497.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 1,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 1,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 941.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 941.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1286 | Rose Diploma Track, Rose School | 416,270.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 1288-1289 Alternative Education Programs Continued

### Function Description:

**1288 – Phoenix Charter School:** This function is to record the annual payments to the Phoenix Charter School for their student enrollment.

**1289 – Credit Retrieval (HS):** Individual learning experiences for high school students to obtain credits towards graduation. This program is located at Roseburg High School.

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## Fund 100 General Fund

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Function 1288 Phoenix Charter School** | | | | | | | | |
| 360 Charter School Payments | 1,991,183.28 | 1,719,377.37 | 1,908,300.00 | 0.00 | 1,950,000.00 | 1,950,000.00 | 1,950,000.00 | 0.00 |
| 300 Purchased Services | 1,991,183.28 | 1,719,377.37 | 1,908,300.00 | 0.00 | 1,950,000.00 | 1,950,000.00 | 1,950,000.00 | 0.00 |
| Total Function 1288 Phoenix Charter School | 1,991,183.28 | 1,719,377.37 | 1,908,300.00 | 0.00 | 1,950,000.00 | 1,950,000.00 | 1,950,000.00 | 0.00 |

Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|

## Fund 100 General Fund

### Function 1289 RHS Apex Credit Retrieval

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 65,843.00 | 68,477.00 | 70,531.00 | 1.00 | 71,942.00 | 71,942.00 | 71,942.00 | 1.00 |
| 112 | Classified Salaries | 22,605.52 | 24,241.46 | 37,273.80 | 1.50 | 38,013.80 | 38,013.80 | 38,013.80 | 1.50 |
| 121 | Licensed Subs | 0.00 | 4,520.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 122 | Classified Subs | 0.00 | 576.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 0.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 |
| 137 | Opt-out Insur | 5,956.50 | 6,744.00 | 6,984.00 | 0.00 | 7,224.00 | 7,224.00 | 7,224.00 | 0.00 |
| 100 | Salaries | 94,405.02 | 104,559.63 | 118,288.80 | 2.50 | 120,679.80 | 120,679.80 | 120,679.80 | 2.50 |
| 211 | PERS ER | 12,940.43 | 1,924.55 | 1,612.30 | 0.00 | 2,251.83 | 2,251.83 | 2,251.83 | 0.00 |
| 212 | PERS PU | 5,678.19 | 6,285.75 | 7,117.74 | 0.00 | 6,350.43 | 6,350.43 | 6,350.43 | 0.00 |
| 213 | PERS UAL | 16,960.20 | 15,835.99 | 17,743.43 | 0.00 | 17,950.21 | 17,950.21 | 17,950.21 | 0.00 |
| 220 | Social Security | 6,981.59 | 7,760.08 | 9,049.13 | 0.00 | 8,823.46 | 8,823.46 | 8,823.46 | 0.00 |
| 231 | Workers Comp | 230.45 | 215.19 | 432.20 | 0.00 | 246.36 | 246.36 | 246.36 | 0.00 |
| 232 | Unemployment | 91.20 | 101.41 | 473.23 | 0.00 | 115.32 | 115.32 | 115.32 | 0.00 |
| 233 | WC Hourly Assess | 40.39 | 39.77 | 50.54 | 0.00 | 47.62 | 47.62 | 47.62 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 267.04 | 0.00 | 467.76 | 467.76 | 467.76 | 0.00 |
| 244 | Health Insur | 17,483.86 | 16,666.00 | 17,319.36 | 0.00 | 18,426.73 | 18,426.73 | 18,426.73 | 0.00 |
| 248 | District Paid TSA | 261.90 | 240.00 | 394.44 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 60,668.21 | 49,068.74 | 54,459.41 | 0.00 | 54,919.72 | 54,919.72 | 54,919.72 | 0.00 |
| 314 | Class Sub Services | 0.00 | 473.40 | 1,250.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 315 | Licensed Sub Services | 136.03 | 122.94 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 300 | Purchased Services | 136.03 | 596.34 | 1,250.00 | 0.00 | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 641.08 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 470 | Computer Software | 17,000.00 | 5,217.98 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 400 | Supplies | 17,000.00 | 5,859.06 | 21,000.00 | 0.00 | 21,000.00 | 21,000.00 | 21,000.00 | 0.00 |
| Total Function 1289 | RHS Apex Credit Retrieval | 172,209.26 | 160,083.77 | 194,998.21 | 2.50 | 200,099.52 | 200,099.52 | 200,099.52 | 2.50 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 1291 English Language Learner Programs

### Function Description:

**English Language Learner Program.** Instructional activities designed to improve English skills of students who do not speak English as their native language.

## 1292 Teen Parent Programs

### Function Description:

**Teen Parent Programs.** Instructional programs designed to accommodate the needs of teen parents. This function also accounts for on-site daycare for parenting students and the public.

## 1299 Other Designated Services

### Function Description:

This function in the General Fund includes costs associated with District-wide training and implementation of our PBIS model.

This function in the Special Grants & Projects funds included costs associated with our Indian Ed program.

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## Fund 100 General Fund

### Function 1291 English Language Learners

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 181,813.52 | 190,073.08 | 201,169.00 | 3.00 | 209,265.00 | 209,265.00 | 209,265.00 | 3.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 309.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 6,458.00 | 12,923.50 | 13,404.00 | 0.00 | 13,795.00 | 13,795.00 | 13,795.00 | 0.00 |
| 100 | Salaries | 188,580.58 | 202,996.58 | 214,573.00 | 3.00 | 223,060.00 | 223,060.00 | 223,060.00 | 3.00 |
| 211 | PERS ER | 18,636.54 | 1,113.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 11,329.33 | 12,208.58 | 12,903.24 | 0.00 | 13,383.70 | 13,383.70 | 13,383.70 | 0.00 |
| 213 | PERS UAL | 33,879.34 | 30,675.53 | 32,186.05 | 0.00 | 34,166.03 | 34,166.03 | 34,166.03 | 0.00 |
| 220 | Social Security | 14,224.13 | 15,416.62 | 16,414.81 | 0.00 | 16,924.80 | 16,924.80 | 16,924.80 | 0.00 |
| 231 | Workers Comp | 460.22 | 417.58 | 781.56 | 0.00 | 468.96 | 468.96 | 468.96 | 0.00 |
| 232 | Unemployment | 185.89 | 201.56 | 858.36 | 0.00 | 221.28 | 221.28 | 221.28 | 0.00 |
| 233 | WC Hourly Assess | 54.06 | 53.76 | 53.59 | 0.00 | 55.32 | 55.32 | 55.32 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 500.71 | 0.00 | 890.40 | 890.40 | 890.40 | 0.00 |
| 244 | Health Insur | 31,870.16 | 17,148.02 | 17,838.72 | 0.00 | 18,484.44 | 18,484.44 | 18,484.44 | 0.00 |
| 248 | District Paid TSA | 240.00 | 480.00 | 480.00 | 0.00 | 480.00 | 480.00 | 480.00 | 0.00 |
| 200 | Benefits | 110,879.67 | 77,714.68 | 82,017.04 | 0.00 | 85,074.93 | 85,074.93 | 85,074.93 | 0.00 |
| 311 | Contracted Instruction Services | 2,744.42 | 2,965.66 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 368.82 | 500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 324 | Copier Machine Costs | 65.01 | 70.66 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | 3,495.81 | 5,826.66 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 300 | Purchased Services | 6,305.24 | 9,231.80 | 15,600.00 | 0.00 | 17,500.00 | 17,500.00 | 17,500.00 | 0.00 |
| 410 | Consumable Supplies | 609.69 | 519.73 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 420 | Textbooks | 290.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 179.90 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 0.00 | 118.00 | 200.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 480 | Computer Hardware | 39.99 | 3,538.00 | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 1,200.00 | 0.00 |
| 400 | Supplies | 1,120.27 | 4,175.73 | 3,700.00 | 0.00 | 8,200.00 | 8,200.00 | 8,200.00 | 0.00 |
| Total Function 1291 | English Language Learners | 306,885.76 | 294,118.79 | 315,890.04 | 3.00 | 333,834.93 | 333,834.93 | 333,834.93 | 3.00 |

## Fund 100 General Fund

### Function 1292 Teen Parent Programs

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 92,229.26 | 92,940.51 | 127,024.96 | 5.13 | 110,253.98 | 110,253.98 | 110,253.98 | 4.13 |
| 119 | Workstudy Salaries | 0.00 | 23,247.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 122 | Classified Subs | 3,323.82 | 428.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | Temporary Salaries | 18,486.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 5,143.98 | 5,349.77 | 5,510.23 | 0.00 | 5,620.47 | 5,620.47 | 5,620.47 | 0.00 |
| 134 | Extra Hours | 11,132.21 | 6,626.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 12,996.00 | 6,744.00 | 6,984.00 | 0.00 | 7,224.00 | 7,224.00 | 7,224.00 | 0.00 |
| 100 | Salaries | 143,312.09 | 135,336.38 | 159,519.19 | 5.13 | 143,098.45 | 143,098.45 | 143,098.45 | 4.13 |
| 211 | PERS ER | 11,117.57 | 29.25 | 0.00 | 0.00 | 1,120.88 | 1,120.88 | 1,120.88 | 0.00 |
| 212 | PERS PU | 6,758.39 | 6,591.67 | 8,386.68 | 0.00 | 5,763.00 | 5,763.00 | 5,763.00 | 0.00 |
| 213 | PERS UAL | 20,233.35 | 16,652.98 | 20,927.99 | 0.00 | 17,608.44 | 17,608.44 | 17,608.44 | 0.00 |
| 220 | Social Security | 11,411.34 | 8,626.77 | 10,674.03 | 0.00 | 8,483.39 | 8,483.39 | 8,483.39 | 0.00 |
| 231 | Workers Comp | 349.32 | 278.36 | 588.20 | 0.00 | 258.84 | 258.84 | 258.84 | 0.00 |
| 232 | Unemployment | 140.71 | 127.20 | 578.16 | 0.00 | 110.88 | 110.88 | 110.88 | 0.00 |
| 233 | WC Hourly Assess | 103.50 | 98.45 | 123.13 | 0.00 | 77.12 | 77.12 | 77.12 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 416.64 | 0.00 | 491.40 | 491.40 | 491.40 | 0.00 |
| 244 | Health Insur | 18,906.87 | 46,932.40 | 54,459.36 | 0.00 | 56,137.83 | 56,137.83 | 56,137.83 | 0.00 |
| 248 | District Paid TSA | 0.00 | 0.00 | 240.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 69,021.05 | 79,337.08 | 96,394.19 | 0.00 | 90,291.78 | 90,291.78 | 90,291.78 | 0.00 |
| 314 | Class Sub Services | 0.00 | 0.00 | 3,500.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 150.00 | 542.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 150.00 | 542.00 | 3,500.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 410 | Consumable Supplies | 8,605.80 | 8,313.91 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 1,062.42 | 760.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 9,668.22 | 9,073.91 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| Total Function 1292 | Teen Parent Programs | 222,151.36 | 224,289.37 | 269,413.38 | 5.13 | 245,390.23 | 245,390.23 | 245,390.23 | 4.13 |

## Fund 100 General Fund

### Function 1299 Other Designated Programs

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 53,874.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 79.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 53,953.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 5,325.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 3,237.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 9,692.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 3,991.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 131.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 52.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 17.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 244 | Health Insur | 15,916.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 38,365.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | 275.00 | 0.00 | 750.00 | 0.00 | 750.00 | 750.00 | 750.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 95.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 370.00 | 0.00 | 750.00 | 0.00 | 750.00 | 750.00 | 750.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 0.00 | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1299 | Other Designated Programs | 92,688.14 | 0.00 | 950.00 | 0.00 | 750.00 | 750.00 | 750.00 | 0.00 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2110-2119 Attendance, Social Work Services, Expulsion Services

### Function Description:

**2110 In-School Suspension/Skills Trainers (Middle School):** This program is to report the services of the In-School Suspension/Skills Trainers at each Middle School which were new positions for the 2017-18 school year.

**2112 Attendance Monitor (High School):** Activities such as prompt identification of attendance patterns, promotion of positive attendance attitudes, response to attendance problems and enforcement of compulsory attendance laws at Roseburg High School.

**2119 Expulsion Services:** Funds are budgeted here to cover costs for administrative time for expulsion hearings for all grade levels Districtwide.

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## Requirements Report

## Fund 100 General Fund

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 2110** | **Attendance and Social Work Services** | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 0.00 | 80,623.00 | 1.00 | 48,163.00 | 48,163.00 | 48,163.00 | 1.00 |
| 112 | Classified Salaries | 67,845.69 | 21,885.44 | 25,115.60 | 1.00 | 37,886.81 | 37,886.81 | 37,886.81 | 1.35 |
| 122 | Classified Subs | 0.00 | 185.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 0.00 | 0.00 | 0.00 | 0.00 | 14,750.00 | 14,750.00 | 14,750.00 | 0.00 |
| **100** | **Salaries** | **67,845.69** | **22,070.44** | **105,738.60** | **2.00** | **100,799.81** | **100,799.81** | **100,799.81** | **2.35** |
| 211 | PERS ER | 8,097.59 | 0.00 | 0.00 | 0.00 | 269.23 | 269.23 | 269.23 | 0.00 |
| 212 | PERS PU | 4,098.50 | 1,327.61 | 6,358.74 | 0.00 | 6,038.64 | 6,038.64 | 6,038.64 | 0.00 |
| 213 | PERS UAL | 12,190.64 | 3,331.29 | 15,860.84 | 0.00 | 15,435.90 | 15,435.90 | 15,435.90 | 0.00 |
| 220 | Social Security | 4,707.68 | 1,531.78 | 8,025.90 | 0.00 | 7,627.18 | 7,627.18 | 7,627.18 | 0.00 |
| 231 | Workers Comp | 165.36 | 45.08 | 373.62 | 0.00 | 211.86 | 211.86 | 211.86 | 0.00 |
| 232 | Unemployment | 61.55 | 20.02 | 422.93 | 0.00 | 99.71 | 99.71 | 99.71 | 0.00 |
| 233 | WC Hourly Assess | 48.87 | 15.16 | 35.56 | 0.00 | 43.74 | 43.74 | 43.74 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 389.45 | 0.00 | 402.29 | 402.29 | 402.29 | 0.00 |
| 244 | Health Insur | 29,393.97 | 11,064.00 | 34,392.00 | 0.00 | 6,360.37 | 6,360.37 | 6,360.37 | 0.00 |
| 248 | District Paid TSA | 458.10 | 180.00 | 240.00 | 0.00 | 324.00 | 324.00 | 324.00 | 0.00 |
| **200** | **Benefits** | **59,222.26** | **17,514.94** | **66,099.04** | **0.00** | **36,812.92** | **36,812.92** | **36,812.92** | **0.00** |
| 315 | Licensed Sub Services | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| **300** | **Purchased Services** | **0.00** | **0.00** | **0.00** | **0.00** | **1,500.00** | **1,500.00** | **1,500.00** | **0.00** |
| **Total Function 2110** | **Attendance and Social Work Services** | **127,067.95** | **39,585.38** | **171,837.64** | **2.00** | **139,112.73** | **139,112.73** | **139,112.73** | **2.35** |

## Fund 100 General Fund

### Function 2112 Attendance Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 23,363.70 | 25,352.40 | 26,107.20 | 1.00 | 26,625.20 | 26,625.20 | 26,625.20 | 1.00 |
| 137 | Opt-out Insur | 5,956.50 | 6,744.00 | 6,984.00 | 0.00 | 7,224.00 | 7,224.00 | 7,224.00 | 0.00 |
| 100 | Salaries | 29,320.20 | 32,096.40 | 33,091.20 | 1.00 | 33,849.20 | 33,849.20 | 33,849.20 | 1.00 |
| 211 | PERS ER | 2,893.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 1,759.23 | 1,925.76 | 1,999.92 | 0.00 | 2,016.59 | 2,016.59 | 2,016.59 | 0.00 |
| 213 | PERS UAL | 5,267.46 | 4,876.02 | 4,963.68 | 0.00 | 5,159.03 | 5,159.03 | 5,159.03 | 0.00 |
| 220 | Social Security | 2,242.96 | 2,455.32 | 2,531.52 | 0.00 | 2,571.12 | 2,571.12 | 2,571.12 | 0.00 |
| 231 | Workers Comp | 71.54 | 66.22 | 120.48 | 0.00 | 70.80 | 70.80 | 70.80 | 0.00 |
| 232 | Unemployment | 29.31 | 32.04 | 132.36 | 0.00 | 33.60 | 33.60 | 33.60 | 0.00 |
| 233 | WC Hourly Assess | 15.00 | 16.91 | 17.34 | 0.00 | 17.77 | 17.77 | 17.77 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 88.24 | 0.00 | 134.40 | 134.40 | 134.40 | 0.00 |
| 244 | Health Insur | 84.49 | 120.00 | 123.36 | 0.00 | 121.08 | 121.08 | 121.08 | 0.00 |
| 248 | District Paid TSA | 0.00 | 0.00 | 240.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 12,363.91 | 9,492.27 | 10,216.90 | 0.00 | 10,364.39 | 10,364.39 | 10,364.39 | 0.00 |
| Total Function 2112 | Attendance Services | 41,684.11 | 41,588.67 | 43,308.10 | 1.00 | 44,213.59 | 44,213.59 | 44,213.59 | 1.00 |

Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|

## Fund 100 General Fund

### Function 2119 Expulsion Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 134 | Extra Hours | 0.00 | 7,950.00 | 7,500.00 | 0.00 | 8,000.00 | 8,000.00 | 8,000.00 | 0.00 |
| 100 | Salaries | 0.00 | 7,950.00 | 7,500.00 | 0.00 | 8,000.00 | 8,000.00 | 8,000.00 | 0.00 |
| 211 | PERS ER | 0.00 | 173.31 | 150.00 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 1,211.80 | 1,125.00 | 0.00 | 1,250.00 | 1,250.00 | 1,250.00 | 0.00 |
| 220 | Social Security | 0.00 | 606.45 | 86.00 | 0.00 | 610.00 | 610.00 | 610.00 | 0.00 |
| 231 | Workers Comp | 0.00 | 16.37 | 30.00 | 0.00 | 30.00 | 30.00 | 30.00 | 0.00 |
| 232 | Unemployment | 0.00 | 7.93 | 30.00 | 0.00 | 30.00 | 30.00 | 30.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 1.29 | 4.00 | 0.00 | 4.00 | 4.00 | 4.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 30.00 | 0.00 | 30.00 | 30.00 | 30.00 | 0.00 |
| 200 | Benefits | 0.00 | 2,017.15 | 1,455.00 | 0.00 | 2,154.00 | 2,154.00 | 2,154.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 950.00 | 950.00 | 950.00 | 0.00 |
| 400 | Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 950.00 | 950.00 | 950.00 | 0.00 |
| Total Function 2119 | Expulsion Services | 0.00 | 9,967.15 | 8,955.00 | 0.00 | 11,104.00 | 11,104.00 | 11,104.00 | 0.00 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2120 Counseling Services

### Function Description:

**Counseling Services.** Activities centered upon all student relationships for the purpose of assisting students to understand their educational, personal, and occupational strengths and limitations; to relate their abilities and aptitudes to educational and career opportunities; to utilize their abilities in formulating realistic plans; and to achieve satisfying personal and social development.

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## Fund 100 General Fund

### Function 2120 Guidance Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 707,308.36 | 1,170,475.00 | 1,210,225.00 | 18.00 | 1,179,898.00 | 1,179,898.00 | 1,179,898.00 | 17.00 |
| 112 | Classified Salaries | 206,287.52 | 216,376.63 | 226,189.60 | 7.00 | 229,490.00 | 229,490.00 | 229,490.00 | 7.00 |
| 114 | Managerial/Supervisory | 0.00 | 0.00 | 0.00 | 0.00 | 48,122.06 | 48,122.06 | 48,122.06 | 0.50 |
| 119 | Workstudy Salaries | 0.00 | 0.00 | 3,733.00 | 0.00 | 3,800.00 | 3,800.00 | 3,800.00 | 0.00 |
| 122 | Classified Subs | 1,562.52 | 2,511.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 32,500.62 | 35,406.40 | 37,017.50 | 0.00 | 35,296.77 | 35,296.77 | 35,296.77 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 280.63 | 540.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 94.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 37,273.83 | 49,976.47 | 47,714.00 | 0.00 | 59,524.80 | 59,524.80 | 59,524.80 | 0.00 |
| 100 | Salaries | 985,308.16 | 1,475,287.00 | 1,524,879.10 | 25.00 | 1,556,131.63 | 1,556,131.63 | 1,556,131.63 | 24.50 |
| 211 | PERS ER | 123,333.33 | 23,109.13 | 14,626.92 | 0.00 | 22,687.73 | 22,687.73 | 22,687.73 | 0.00 |
| 212 | PERS PU | 57,129.78 | 84,046.54 | 91,564.52 | 0.00 | 90,400.84 | 90,400.84 | 90,400.84 | 0.00 |
| 213 | PERS UAL | 176,881.27 | 218,155.71 | 228,172.24 | 0.00 | 246,292.57 | 246,292.57 | 246,292.57 | 0.00 |
| 214 | PERS Working Retiree | 1,771.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 72,730.37 | 108,918.36 | 116,041.77 | 0.00 | 121,728.18 | 121,728.18 | 121,728.18 | 0.00 |
| 231 | Workers Comp | 2,403.16 | 3,031.22 | 5,555.88 | 0.00 | 3,426.29 | 3,426.29 | 3,426.29 | 0.00 |
| 232 | Unemployment | 939.53 | 1,415.53 | 6,067.38 | 0.00 | 1,608.50 | 1,608.50 | 1,608.50 | 0.00 |
| 233 | WC Hourly Assess | 364.31 | 475.57 | 481.92 | 0.00 | 503.13 | 503.13 | 503.13 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 3,551.79 | 0.00 | 6,482.95 | 6,482.95 | 6,482.95 | 0.00 |
| 244 | Health Insur | 227,252.67 | 283,624.59 | 311,084.16 | 0.00 | 278,417.10 | 278,417.10 | 278,417.10 | 0.00 |
| 248 | District Paid TSA | 3,020.00 | 4,760.00 | 5,000.00 | 0.00 | 5,273.44 | 5,273.44 | 5,273.44 | 0.00 |
| 200 | Benefits | 665,825.94 | 727,536.65 | 782,146.58 | 0.00 | 776,820.73 | 776,820.73 | 776,820.73 | 0.00 |
| 314 | Class Sub Services | 0.00 | 2,578.72 | 4,500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 315 | Licensed Sub Services | 5,130.81 | 22,249.22 | 5,957.00 | 0.00 | 8,900.00 | 8,900.00 | 8,900.00 | 0.00 |
| 340 | Travel | 0.00 | 0.00 | 300.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 300 | Purchased Services | 5,130.81 | 24,827.94 | 10,757.00 | 0.00 | 11,900.00 | 11,900.00 | 11,900.00 | 0.00 |
| 410 | Consumable Supplies | 315.09 | 112.13 | 300.00 | 0.00 | 1,400.00 | 1,400.00 | 1,400.00 | 0.00 |
| 470 | Computer Software | 6,055.20 | 1,638.75 | 2,900.00 | 0.00 | 2,900.00 | 2,900.00 | 2,900.00 | 0.00 |
| 400 | Supplies | 6,370.29 | 1,750.88 | 3,200.00 | 0.00 | 4,300.00 | 4,300.00 | 4,300.00 | 0.00 |
| Total Function 2120 | Guidance Services | 1,662,635.20 | 2,229,402.47 | 2,320,982.68 | 25.00 | 2,349,152.36 | 2,349,152.36 | 2,349,152.36 | 24.50 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2130 Health Services

**Function Description:**

**Health Services.** Specialized nursing services are required for an RHS student to administer medications, monitor vitals on specific schedule and other tasks that cannot be delegated to non-medically licensed staff. This will be with an independent contract.

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Requirements Report

# Fund 100 General Fund

## Function 2130 Health Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 30,728.10 | 37,637.97 | 61,565.84 | 2.50 | 40,726.56 | 40,726.56 | 40,726.56 | 1.50 |
| 122 | Classified Subs | 84.87 | 188.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 30,812.97 | 37,826.57 | 61,565.84 | 2.50 | 40,726.56 | 40,726.56 | 40,726.56 | 1.50 |
| 211 | PERS ER | 3,040.24 | 357.43 | 373.32 | 0.00 | 396.84 | 396.84 | 396.84 | 0.00 |
| 212 | PERS PU | 1,622.08 | 2,258.28 | 3,708.84 | 0.00 | 2,443.57 | 2,443.57 | 2,443.57 | 0.00 |
| 213 | PERS UAL | 4,856.94 | 5,746.14 | 9,234.95 | 0.00 | 6,251.52 | 6,251.52 | 6,251.52 | 0.00 |
| 220 | Social Security | 2,301.57 | 2,893.73 | 4,709.76 | 0.00 | 4,115.56 | 4,115.56 | 4,115.56 | 0.00 |
| 231 | Workers Comp | 75.18 | 78.03 | 224.28 | 0.00 | 167.80 | 167.80 | 167.80 | 0.00 |
| 232 | Unemployment | 30.51 | 37.89 | 246.36 | 0.00 | 130.80 | 130.80 | 130.80 | 0.00 |
| 233 | WC Hourly Assess | 22.02 | 25.67 | 43.36 | 0.00 | 43.51 | 43.51 | 43.51 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 104.56 | 0.00 | 162.96 | 162.96 | 162.96 | 0.00 |
| 244 | Health Insur | 5,575.87 | 4,185.60 | 21,364.81 | 0.00 | 4,221.64 | 4,221.64 | 4,221.64 | 0.00 |
| 200 | Benefits | 17,524.41 | 15,582.77 | 40,010.24 | 0.00 | 17,934.20 | 17,934.20 | 17,934.20 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 66,932.08 | 66,000.00 | 70,000.00 | 0.00 | 70,000.00 | 70,000.00 | 70,000.00 | 0.00 |
| 300 | Purchased Services | 66,932.08 | 66,000.00 | 70,000.00 | 0.00 | 70,000.00 | 70,000.00 | 70,000.00 | 0.00 |
| Total Function 2130 | Health Services | 115,269.46 | 119,409.34 | 171,576.08 | 2.50 | 128,660.76 | 128,660.76 | 128,660.76 | 1.50 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2140 Evaluation Services

### Function Description:

**Evaluation Services.** Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services including psychological counseling for student, staff and parents.

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## Fund 100 General Fund

### Function 2140 Evaluation Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 272,521.53 | 94,678.78 | 310,297.19 | 4.65 | 279,390.50 | 279,390.50 | 279,390.50 | 3.90 |
| 112 | Classified Salaries | 8,059.17 | 8,543.31 | 8,798.75 | 0.25 | 9,354.24 | 9,354.24 | 9,354.24 | 0.25 |
| 132 | Stipends-Coaching | 13,009.95 | 11,577.60 | 13,814.52 | 0.00 | 16,855.20 | 16,855.20 | 16,855.20 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 879.92 | 1,279.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 1,683.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 11,291.50 | 13,447.00 | 13,928.00 | 0.00 | 20,330.00 | 20,330.00 | 20,330.00 | 0.00 |
| 100 | Salaries | 307,446.03 | 129,526.31 | 346,838.46 | 4.90 | 325,929.94 | 325,929.94 | 325,929.94 | 4.15 |
| 211 | PERS ER | 32,443.51 | 1,969.47 | 2,524.11 | 0.00 | 5,185.31 | 5,185.31 | 5,185.31 | 0.00 |
| 212 | PERS PU | 17,361.11 | 4,401.55 | 20,869.60 | 0.00 | 6,181.83 | 6,181.83 | 6,181.83 | 0.00 |
| 213 | PERS UAL | 51,870.51 | 19,623.03 | 52,025.95 | 0.00 | 41,772.22 | 41,772.22 | 41,772.22 | 0.00 |
| 220 | Social Security | 22,830.42 | 9,847.93 | 26,490.58 | 0.00 | 24,886.48 | 24,886.48 | 24,886.48 | 0.00 |
| 231 | Workers Comp | 750.35 | 267.02 | 1,263.16 | 0.00 | 693.24 | 693.24 | 693.24 | 0.00 |
| 232 | Unemployment | 298.41 | 128.73 | 1,385.26 | 0.00 | 3,583.55 | 3,583.55 | 3,583.55 | 0.00 |
| 233 | WC Hourly Assess | 93.83 | 32.50 | 85.78 | 0.00 | 69.46 | 69.46 | 69.46 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 498.68 | 0.00 | 1,303.79 | 1,303.79 | 1,303.79 | 0.00 |
| 244 | Health Insur | 46,223.08 | 5,079.30 | 62,520.11 | 0.00 | 22,343.61 | 22,343.61 | 22,343.61 | 0.00 |
| 248 | District Paid TSA | 660.00 | 240.00 | 993.00 | 0.00 | 250.35 | 250.35 | 250.35 | 0.00 |
| 200 | Benefits | 172,531.22 | 41,589.53 | 168,656.23 | 0.00 | 106,269.84 | 106,269.84 | 106,269.84 | 0.00 |
| 311 | Contracted Instruction Services | 250.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 340 | Travel | 1,061.53 | 1,286.21 | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | 6,000.00 | 0.00 |
| 300 | Purchased Services | 1,311.53 | 1,286.21 | 7,500.00 | 0.00 | 7,500.00 | 7,500.00 | 7,500.00 | 0.00 |
| 410 | Consumable Supplies | 4,971.73 | 7,976.81 | 4,500.00 | 0.00 | 4,500.00 | 4,500.00 | 4,500.00 | 0.00 |
| 460 | Non-consumable Supplies | 425.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 470 | Computer Software | 1,776.45 | 1,377.94 | 1,800.00 | 0.00 | 1,800.00 | 1,800.00 | 1,800.00 | 0.00 |
| 480 | Computer Hardware | 687.90 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 400 | Supplies | 7,861.08 | 9,354.75 | 11,300.00 | 0.00 | 11,300.00 | 11,300.00 | 11,300.00 | 0.00 |
| 520 | Buildings - Acquisition | 0.00 | 4,935.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 540 | Depreciable Equipment | 24,803.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 24,803.35 | 4,935.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2140 | Evaluation Services | 513,953.21 | 186,691.80 | 534,294.69 | 4.90 | 450,999.78 | 450,999.78 | 450,999.78 | 4.15 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2160 Other Student Treatment Services

### Function Description:

**Other Student Treatment Services:** Activities associated with providing services such as occupational therapy, physical therapy, adaptive physical education, etc.

This is where the District is recording the Autism Consultant services beginning with the 2018-19 school year. Previously the Autism Consultant had been recorded under Function 2140.

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## Fund 100 General Fund

### Function 2160 Other Student Treatment Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 132 | Stipends-Coaching | 1,772.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 1,772.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 272.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 106.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 318.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 128.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 4.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 1.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 832.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2160 | Other Student Treatment Services | 2,605.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2190 Service Direction, Student Support Services

### Function Description:

**Service Direction, Student Support Services.** This function includes the Director of Student Services as well as support staff. The staff in Student Support Services assists multi-disciplinary teams to obtain data required to determine special education eligibility as outlined in the Individuals with Disabilities Education Act. They are also responsible for a significant amount of oversight for our IDEA programs and other facets of special education and alternative education programs provided directly by the District and third party providers.

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## Fund 100 General Fund

### Function 2190 Office of Student Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 31,356.00 | 32,916.03 | 33,898.83 | 0.75 | 31,824.00 | 31,824.00 | 31,824.00 | 0.75 |
| 113 | Administrator Salaries | 95,172.76 | 118,350.46 | 127,437.00 | 1.00 | 126,220.00 | 126,220.00 | 126,220.00 | 1.00 |
| 114 | Managerial/Supervisory | 49,548.50 | 46,056.35 | 55,646.06 | 0.50 | 52,572.00 | 52,572.00 | 52,572.00 | 0.50 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 697.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 375.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 176,452.91 | 198,020.42 | 216,981.89 | 2.25 | 210,616.00 | 210,616.00 | 210,616.00 | 2.25 |
| 211 | PERS ER | 27,239.48 | 6,577.07 | 4,786.44 | 0.00 | 3,976.20 | 3,976.20 | 3,976.20 | 0.00 |
| 212 | PERS PU | 10,195.08 | 7,564.72 | 13,173.72 | 0.00 | 12,852.96 | 12,852.96 | 12,852.96 | 0.00 |
| 213 | PERS UAL | 31,700.37 | 29,782.45 | 32,547.36 | 0.00 | 32,329.69 | 32,329.69 | 32,329.69 | 0.00 |
| 220 | Social Security | 13,085.27 | 14,571.22 | 16,599.14 | 0.00 | 15,809.88 | 15,809.88 | 15,809.88 | 0.00 |
| 231 | Workers Comp | 430.80 | 406.33 | 790.32 | 0.00 | 443.76 | 443.76 | 443.76 | 0.00 |
| 232 | Unemployment | 171.14 | 190.49 | 867.96 | 0.00 | 206.62 | 206.62 | 206.62 | 0.00 |
| 233 | WC Hourly Assess | 48.85 | 51.13 | 55.36 | 0.00 | 54.47 | 54.47 | 54.47 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 433.98 | 0.00 | 842.52 | 842.52 | 842.52 | 0.00 |
| 244 | Health Insur | 31,511.71 | 43,405.51 | 38,691.36 | 0.00 | 40,041.12 | 40,041.12 | 40,041.12 | 0.00 |
| 248 | District Paid TSA | 1,350.00 | 2,638.63 | 2,580.00 | 0.00 | 3,600.00 | 3,600.00 | 3,600.00 | 0.00 |
| 200 | Benefits | 115,732.70 | 105,187.55 | 110,525.64 | 0.00 | 110,157.22 | 110,157.22 | 110,157.22 | 0.00 |
| 324 | Copier Machine Costs | 536.91 | 622.63 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 340 | Travel | 521.60 | 2,641.15 | 4,500.00 | 0.00 | 4,500.00 | 4,500.00 | 4,500.00 | 0.00 |
| 353 | Postage | 344.87 | 370.11 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 355 | Printing And Binding | 250.00 | 275.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 8,435.26 | 898.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 382 | Legal Services | 7,700.01 | 28,236.40 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 390 | General Professional & Technical Services | 29,952.03 | 64,997.19 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 30,000.00 | 0.00 |
| 300 | Purchased Services | 47,740.68 | 98,040.48 | 88,500.00 | 0.00 | 88,500.00 | 88,500.00 | 88,500.00 | 0.00 |
| 410 | Consumable Supplies | 639.47 | 1,762.85 | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 |
| 460 | Non-consumable Supplies | 1,149.95 | 534.69 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 0.00 | 1,600.00 | 0.00 | 1,600.00 | 1,600.00 | 1,600.00 | 0.00 |
| 400 | Supplies | 1,789.42 | 2,297.54 | 7,100.00 | 0.00 | 7,100.00 | 7,100.00 | 7,100.00 | 0.00 |
| Total Function 2190 | Office of Student Services | 341,715.71 | 403,545.99 | 423,107.53 | 2.25 | 416,373.22 | 416,373.22 | 416,373.22 | 2.25 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2210 Department of Teaching and Learning

### Function Description:

**Department of Teaching and Learning.** This function includes the Director of Teaching and Learning and support staff. Activities are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. Education Services staff works closely with the Board and committees to review and adopt curriculum for each grade level and also to provide for meaningful assessment of student achievement. They are also responsible for a significant amount of oversight for our Title I, IIA, and III programs as well as other grant programs such as RTI.

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## Fund 100 General Fund

### Function 2210 Improvement of Instruction Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 112,757.70 | 123,784.00 | 129,352.80 | 1.80 | 131,940.60 | 131,940.60 | 131,940.60 | 1.80 |
| 112 | Classified Salaries | 41,808.00 | 43,888.00 | 45,198.40 | 1.00 | 46,092.80 | 46,092.80 | 46,092.80 | 1.00 |
| 113 | Administrator Salaries | 136,347.00 | 141,800.00 | 146,054.00 | 1.00 | 126,220.00 | 126,220.00 | 126,220.00 | 1.00 |
| 114 | Managerial/Supervisory | 58,986.81 | 0.00 | 0.00 | 0.00 | 52,572.00 | 52,572.00 | 52,572.00 | 0.50 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 534.36 | 115.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 204.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 12,374.50 | 13,447.00 | 13,928.00 | 0.00 | 14,448.00 | 14,448.00 | 14,448.00 | 0.00 |
| 100 | Salaries | 363,012.81 | 323,034.00 | 334,533.20 | 3.80 | 371,273.40 | 371,273.40 | 371,273.40 | 4.30 |
| 211 | PERS ER | 45,606.92 | 5,567.24 | 2,737.44 | 0.00 | 6,712.34 | 6,712.34 | 6,712.34 | 0.00 |
| 212 | PERS PU | 21,833.45 | 19,667.30 | 20,413.47 | 0.00 | 22,359.54 | 22,359.54 | 22,359.54 | 0.00 |
| 213 | PERS UAL | 65,216.54 | 48,605.67 | 50,180.06 | 0.00 | 56,910.52 | 56,910.52 | 56,910.52 | 0.00 |
| 220 | Social Security | 26,853.99 | 24,017.49 | 25,591.69 | 0.00 | 27,956.54 | 27,956.54 | 27,956.54 | 0.00 |
| 231 | Workers Comp | 880.35 | 662.11 | 1,218.48 | 0.00 | 781.09 | 781.09 | 781.09 | 0.00 |
| 232 | Unemployment | 351.50 | 313.85 | 1,338.12 | 0.00 | 365.52 | 365.52 | 365.52 | 0.00 |
| 233 | WC Hourly Assess | 92.58 | 80.96 | 80.78 | 0.00 | 70.31 | 70.31 | 70.31 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 716.82 | 0.00 | 1,482.96 | 1,482.96 | 1,482.96 | 0.00 |
| 244 | Health Insur | 42,093.61 | 33,070.52 | 34,470.72 | 0.00 | 44,558.76 | 44,558.76 | 44,558.76 | 0.00 |
| 248 | District Paid TSA | 1,305.00 | 5,285.00 | 5,700.00 | 0.00 | 1,920.00 | 1,920.00 | 1,920.00 | 0.00 |
| 200 | Benefits | 204,233.94 | 137,270.14 | 142,447.58 | 0.00 | 163,117.58 | 163,117.58 | 163,117.58 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 324 | Copier Machine Costs | 2,226.31 | 2,245.20 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 340 | Travel | 259.88 | 8,537.05 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 353 | Postage | 466.29 | 137.25 | 300.00 | 0.00 | 300.00 | 300.00 | 300.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 1,699.88 | 2,281.39 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 300 | Purchased Services | 4,652.36 | 13,200.89 | 25,800.00 | 0.00 | 27,300.00 | 27,300.00 | 27,300.00 | 0.00 |
| 410 | Consumable Supplies | 860.79 | 5,517.19 | 3,787.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 431 | Reference Books | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 2,938.01 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 470 | Computer Software | 1,180.82 | 449.70 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 649.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 2,041.61 | 9,553.90 | 10,287.00 | 0.00 | 16,500.00 | 16,500.00 | 16,500.00 | 0.00 |
| Total Function 2210 | Improvement of Instruction Services | 573,940.72 | 483,058.93 | 513,067.78 | 3.80 | 578,190.98 | 578,190.98 | 578,190.98 | 4.30 |

Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| Function 2219 | Oth Improv of Instruct - COVID19 expenses | | | | | | | | |
| 410 | Consumable Supplies | 3,954.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 3,954.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2219 | Oth Improv of Instruct - COVID19 expenses | 3,954.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2220 Library / Media Center

### Function Description:

**Library / Media Center.** Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials, and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center, media materials, and instruction of students in the use of media center materials and equipment.

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## Fund 100 General Fund

### Function 2220 Media Support and Libraries

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 111 | Licensed Salaries | 45,580.00 | 52,406.00 | 55,815.00 | 1.00 | 60,866.00 | 60,866.00 | 60,866.00 | 1.00 |
| 112 | Classified Salaries | 360,589.24 | 376,917.77 | 398,086.32 | 13.00 | 407,154.08 | 407,154.08 | 407,154.08 | 13.00 |
| 122 | Classified Subs | 4,782.29 | 1,193.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 6,856.94 | 7,919.22 | 8,545.55 | 0.00 | 8,333.75 | 8,333.75 | 8,333.75 | 0.00 |
| 134 | Extra Hours | 268.56 | 1,323.89 | 250.00 | 0.00 | 250.00 | 250.00 | 250.00 | 0.00 |
| 137 | Opt-out Insur | 27,830.16 | 38,080.53 | 34,206.00 | 0.00 | 38,065.47 | 38,065.47 | 38,065.47 | 0.00 |
| 100 | Salaries | 445,907.19 | 477,840.45 | 496,902.87 | 14.00 | 514,669.30 | 514,669.30 | 514,669.30 | 14.00 |
| 211 | PERS ER | 48,005.27 | 4,460.88 | 3,141.80 | 0.00 | 3,046.16 | 3,046.16 | 3,046.16 | 0.00 |
| 212 | PERS PU | 25,878.84 | 28,682.39 | 29,926.95 | 0.00 | 30,971.29 | 30,971.29 | 30,971.29 | 0.00 |
| 213 | PERS UAL | 77,297.84 | 72,376.83 | 74,535.76 | 0.00 | 78,978.20 | 78,978.20 | 78,978.20 | 0.00 |
| 214 | PERS Working Retiree | 13.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 32,733.63 | 35,149.51 | 38,012.92 | 0.00 | 38,504.73 | 38,504.73 | 38,504.73 | 0.00 |
| 231 | Workers Comp | 1,087.64 | 983.47 | 1,810.15 | 0.00 | 1,084.29 | 1,084.29 | 1,084.29 | 0.00 |
| 232 | Unemployment | 428.88 | 459.38 | 1,987.30 | 0.00 | 503.32 | 503.32 | 503.32 | 0.00 |
| 233 | WC Hourly Assess | 255.88 | 258.57 | 260.19 | 0.00 | 264.26 | 264.26 | 264.26 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 1,233.36 | 0.00 | 2,058.15 | 2,058.15 | 2,058.15 | 0.00 |
| 244 | Health Insur | 100,908.76 | 106,128.93 | 107,123.52 | 0.00 | 116,623.20 | 116,623.20 | 116,623.20 | 0.00 |
| 248 | District Paid TSA | 1,680.00 | 1,420.00 | 1,900.00 | 0.00 | 1,920.00 | 1,920.00 | 1,920.00 | 0.00 |
| 200 | Benefits | 288,290.46 | 249,919.96 | 259,931.95 | 0.00 | 273,953.60 | 273,953.60 | 273,953.60 | 0.00 |
| 314 | Class Sub Services | 0.00 | 2,157.33 | 5,500.00 | 0.00 | 5,500.00 | 5,500.00 | 5,500.00 | 0.00 |
| 322 | Repair And Maintenance Services | 0.00 | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 340 | Travel | 1,831.74 | 37.55 | 2,100.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 105.00 | 31.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 1,936.74 | 2,225.88 | 8,100.00 | 0.00 | 8,000.00 | 8,000.00 | 8,000.00 | 0.00 |
| 410 | Consumable Supplies | 9,872.81 | 11,663.70 | 10,500.00 | 0.00 | 12,444.00 | 12,444.00 | 12,444.00 | 0.00 |
| 416 | AV Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | 300.00 | 300.00 | 0.00 |
| 430 | Library Books | 14,380.23 | 14,016.96 | 14,659.00 | 0.00 | 15,400.00 | 15,400.00 | 15,400.00 | 0.00 |
| 431 | Reference Books | 0.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 432 | Library Book Allotment (DT&L) | 41,522.31 | 47,465.34 | 51,272.00 | 0.00 | 51,332.00 | 51,332.00 | 51,332.00 | 0.00 |
| 440 | Periodicals | 4,777.46 | 1,314.08 | 3,040.00 | 0.00 | 2,800.00 | 2,800.00 | 2,800.00 | 0.00 |
| 460 | Non-consumable Supplies | 7,137.10 | 3,700.58 | 8,800.00 | 0.00 | 9,050.00 | 9,050.00 | 9,050.00 | 0.00 |
| 470 | Computer Software | 47,052.19 | 56,127.70 | 58,500.00 | 0.00 | 59,000.00 | 59,000.00 | 59,000.00 | 0.00 |
| 480 | Computer Hardware | 5,357.85 | 4,720.86 | 4,500.00 | 0.00 | 4,387.00 | 4,387.00 | 4,387.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100 General Fund** | | | | | | | | | |
| 400 | Supplies | 130,099.95 | 139,009.22 | 151,371.00 | 0.00 | 154,713.00 | 154,713.00 | 154,713.00 | 0.00 |
| Total Function 2220 | Media Support and Libraries | 866,234.34 | 868,995.51 | 916,305.82 | 14.00 | 951,335.90 | 951,335.90 | 951,335.90 | 14.00 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2240, 2241 Instructional Staff Development

### Function Description:

**Instructional Staff Development.** Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing special/new curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teaching performance. All staff development costs for non-instructional staff should be charged to their function.

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## Fund 100 General Fund

### Function 2240 Instructional Staff Development

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 121 | Licensed Subs | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 122 | Classified Subs | 0.00 | 792.75 | 2,151.00 | 0.00 | 4,400.00 | 4,400.00 | 4,400.00 | 0.00 |
| 134 | Extra Hours | 5,104.17 | 9,659.92 | 9,743.00 | 0.00 | 12,348.00 | 12,348.00 | 12,348.00 | 0.00 |
| 100 | Salaries | 5,104.17 | 10,452.67 | 11,894.00 | 0.00 | 18,748.00 | 18,748.00 | 18,748.00 | 0.00 |
| 211 | PERS ER | 564.03 | 137.03 | 227.00 | 0.00 | 288.00 | 288.00 | 288.00 | 0.00 |
| 212 | PERS PU | 298.19 | 497.45 | 662.00 | 0.00 | 879.00 | 879.00 | 879.00 | 0.00 |
| 213 | PERS UAL | 902.20 | 1,351.01 | 1,630.00 | 0.00 | 1,904.00 | 1,904.00 | 1,904.00 | 0.00 |
| 214 | PERS Working Retiree | 0.00 | 0.00 | 58.00 | 0.00 | 60.00 | 60.00 | 60.00 | 0.00 |
| 220 | Social Security | 374.83 | 773.52 | 782.00 | 0.00 | 966.00 | 966.00 | 966.00 | 0.00 |
| 231 | Workers Comp | 12.35 | 22.77 | 46.00 | 0.00 | 59.00 | 59.00 | 59.00 | 0.00 |
| 232 | Unemployment | 4.83 | 10.10 | 43.00 | 0.00 | 52.50 | 52.50 | 52.50 | 0.00 |
| 233 | WC Hourly Assess | 2.55 | 5.58 | 39.00 | 0.00 | 50.00 | 50.00 | 50.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 38.00 | 0.00 | 41.00 | 41.00 | 41.00 | 0.00 |
| 200 | Benefits | 2,158.98 | 2,797.46 | 3,525.00 | 0.00 | 4,299.50 | 4,299.50 | 4,299.50 | 0.00 |
| 310 | Instr Professional Services | 0.00 | 175.00 | 5,500.00 | 0.00 | 5,500.00 | 5,500.00 | 5,500.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 495.13 | 3,200.00 | 0.00 | 2,800.00 | 2,800.00 | 2,800.00 | 0.00 |
| 315 | Licensed Sub Services | 219.77 | 19,985.12 | 57,412.00 | 0.00 | 53,820.00 | 53,820.00 | 53,820.00 | 0.00 |
| 340 | Travel | 0.00 | 1,214.99 | 2,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 0.00 | 0.00 | 9,000.00 | 0.00 | 9,000.00 | 9,000.00 | 9,000.00 | 0.00 |
| 300 | Purchased Services | 219.77 | 21,870.24 | 77,112.00 | 0.00 | 74,120.00 | 74,120.00 | 74,120.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 2,787.27 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 400 | Supplies | 0.00 | 2,787.27 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| Total Function 2240 | Instructional Staff Development | 7,482.92 | 37,907.64 | 95,031.00 | 0.00 | 99,667.50 | 99,667.50 | 99,667.50 | 0.00 |

# Requirements Report

## Fund 100 General Fund

### Function 2241 Reimbursed Substitute Costs

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 121 | Licensed Subs | 0.00 | 248.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 340.00 | 6,260.72 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 100 | Salaries | 340.00 | 6,508.98 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 211 | PERS ER | 45.44 | 60.80 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 | 0.00 |
| 212 | PERS PU | 20.48 | 293.61 | 300.00 | 0.00 | 300.00 | 300.00 | 300.00 | 0.00 |
| 213 | PERS UAL | 61.08 | 860.22 | 750.00 | 0.00 | 900.00 | 900.00 | 900.00 | 0.00 |
| 220 | Social Security | 24.49 | 486.36 | 383.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 231 | Workers Comp | 0.84 | 16.06 | 20.00 | 0.00 | 20.00 | 20.00 | 20.00 | 0.00 |
| 232 | Unemployment | 0.32 | 6.40 | 20.00 | 0.00 | 20.00 | 20.00 | 20.00 | 0.00 |
| 233 | WC Hourly Assess | 0.02 | 2.63 | 6.00 | 0.00 | 7.00 | 7.00 | 7.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 20.00 | 0.00 | 20.00 | 20.00 | 20.00 | 0.00 |
| 200 | Benefits | 152.67 | 1,726.08 | 1,599.00 | 0.00 | 1,867.00 | 1,867.00 | 1,867.00 | 0.00 |
| 315 | Licensed Sub Services | 1,203.43 | 2,871.18 | 31,130.00 | 0.00 | 2,800.00 | 2,800.00 | 2,800.00 | 0.00 |
| 300 | Purchased Services | 1,203.43 | 2,871.18 | 31,130.00 | 0.00 | 2,800.00 | 2,800.00 | 2,800.00 | 0.00 |
| Total Function 2241 | Reimbursed Substitute Costs | 1,696.10 | 11,106.24 | 37,729.00 | 0.00 | 9,667.00 | 9,667.00 | 9,667.00 | 0.00 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2310 Board of Education Services

### Function Description:

**Board of Education Services.** Activities of the legally elected or appointed body vested with responsibility for educational planning and policy making.

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## Fund 100 General Fund

### Function 2310 Board Of Education Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 6,910.80 | 7,186.44 | 7,402.20 | 0.13 | 7,550.40 | 7,550.40 | 7,550.40 | 0.13 |
| 100 | Salaries | 6,910.80 | 7,186.44 | 7,402.20 | 0.13 | 7,550.40 | 7,550.40 | 7,550.40 | 0.13 |
| 211 | PERS ER | 705.84 | 246.15 | 161.40 | 0.00 | 164.64 | 164.64 | 164.64 | 0.00 |
| 212 | PERS PU | 0.00 | 0.00 | 444.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 1,241.56 | 1,080.40 | 1,110.36 | 0.00 | 1,158.96 | 1,158.96 | 1,158.96 | 0.00 |
| 214 | PERS Working Retiree | 352.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 492.55 | 514.28 | 543.24 | 0.00 | 535.08 | 535.08 | 535.08 | 0.00 |
| 231 | Workers Comp | 16.78 | 14.60 | 27.00 | 0.00 | 15.96 | 15.96 | 15.96 | 0.00 |
| 232 | Unemployment | 6.46 | 6.72 | 28.44 | 0.00 | 6.96 | 6.96 | 6.96 | 0.00 |
| 233 | WC Hourly Assess | 2.92 | 2.77 | 2.83 | 0.00 | 3.11 | 3.11 | 3.11 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 14.82 | 0.00 | 30.24 | 30.24 | 30.24 | 0.00 |
| 244 | Health Insur | 1,979.44 | 2,061.96 | 2,149.44 | 0.00 | 2,224.32 | 2,224.32 | 2,224.32 | 0.00 |
| 200 | Benefits | 4,798.47 | 3,926.88 | 4,481.65 | 0.00 | 4,139.27 | 4,139.27 | 4,139.27 | 0.00 |
| 340 | Travel | 34.00 | 355.17 | 1,000.00 | 0.00 | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 |
| 354 | Advertising | 528.39 | 10,358.49 | 300.00 | 0.00 | 300.00 | 300.00 | 300.00 | 0.00 |
| 355 | Printing And Binding | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 2,920.50 | 2,575.50 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 381 | Audit Services | 43,697.18 | 51,278.11 | 60,000.00 | 0.00 | 72,000.00 | 72,000.00 | 72,000.00 | 0.00 |
| 382 | Legal Services | 12,768.31 | 489.70 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 384 | Negotiations Services | 0.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 388 | Election Services | 8,553.43 | 211.04 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 389 | Non Instr Professional & Technical Serv | 4,009.75 | 14,300.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 390 | General Professional & Technical Services | 0.00 | 189,487.58 | 150,000.00 | 0.00 | 150,000.00 | 150,000.00 | 150,000.00 | 0.00 |
| 300 | Purchased Services | 72,511.56 | 269,055.59 | 250,300.00 | 0.00 | 264,800.00 | 264,800.00 | 264,800.00 | 0.00 |
| 410 | Consumable Supplies | 2,383.44 | 4,347.40 | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | 6,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 3,802.88 | 1,339.00 | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 1,200.00 | 0.00 |
| 480 | Computer Hardware | 7,991.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 14,177.32 | 5,686.40 | 7,200.00 | 0.00 | 7,200.00 | 7,200.00 | 7,200.00 | 0.00 |
| 651 | Liability Insurance | 83,047.85 | 92,312.92 | 109,000.00 | 0.00 | 99,866.71 | 99,866.71 | 99,866.71 | 0.00 |
| 600 | Other | 83,047.85 | 92,312.92 | 109,000.00 | 0.00 | 99,866.71 | 99,866.71 | 99,866.71 | 0.00 |
| Total Function 2310 | Board Of Education Services | 181,446.00 | 378,168.23 | 378,383.85 | 0.13 | 383,556.38 | 383,556.38 | 383,556.38 | 0.13 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2320 Executive Administrative Services

### Function Description:

**Executive Administrative Services.** This function includes the Superintendent and support staff and activities associated with the overall general administrative or executive responsibility for the entire District.

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## Fund 100 General Fund

### Function 2320 Executive Administration

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 93,490.80 | 98,810.36 | 103,461.80 | 1.88 | 107,328.00 | 107,328.00 | 107,328.00 | 1.88 |
| 113 | Administrator Salaries | 164,400.00 | 171,900.00 | 177,057.00 | 1.00 | 323,111.00 | 323,111.00 | 323,111.00 | 2.00 |
| 132 | Stipends-Coaching | 6,600.00 | 6,600.00 | 6,600.00 | 0.00 | 6,600.00 | 6,600.00 | 6,600.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 6,611.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 1,259.15 | 3,378.93 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 100 | Salaries | 265,749.95 | 287,300.49 | 289,118.80 | 2.88 | 439,039.00 | 439,039.00 | 439,039.00 | 3.88 |
| 211 | PERS ER | 38,066.03 | 9,263.13 | 5,572.80 | 0.00 | 5,619.39 | 5,619.39 | 5,619.39 | 0.00 |
| 212 | PERS PU | 13,891.11 | 15,393.15 | 18,508.80 | 0.00 | 24,697.87 | 24,697.87 | 24,697.87 | 0.00 |
| 213 | PERS UAL | 47,742.95 | 43,213.37 | 43,067.75 | 0.00 | 67,085.52 | 67,085.52 | 67,085.52 | 0.00 |
| 214 | PERS Working Retiree | 2,500.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 17,090.41 | 19,319.61 | 21,964.00 | 0.00 | 32,271.48 | 32,271.48 | 32,271.48 | 0.00 |
| 231 | Workers Comp | 647.87 | 587.87 | 1,506.80 | 0.00 | 921.00 | 921.00 | 921.00 | 0.00 |
| 232 | Unemployment | 253.50 | 274.96 | 1,148.12 | 0.00 | 421.92 | 421.92 | 421.92 | 0.00 |
| 233 | WC Hourly Assess | 67.95 | 71.00 | 75.78 | 0.00 | 160.75 | 160.75 | 160.75 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 582.26 | 0.00 | 1,748.04 | 1,748.04 | 1,748.04 | 0.00 |
| 244 | Health Insur | 45,564.46 | 47,433.54 | 49,438.56 | 0.00 | 68,941.68 | 68,941.68 | 68,941.68 | 0.00 |
| 248 | District Paid TSA | 15,240.00 | 21,360.00 | 27,016.00 | 0.00 | 31,680.00 | 31,680.00 | 31,680.00 | 0.00 |
| 200 | Benefits | 181,065.19 | 156,916.63 | 168,880.87 | 0.00 | 233,547.65 | 233,547.65 | 233,547.65 | 0.00 |
| 310 | Instr Professional Services | 0.00 | 130.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 324 | Copier Machine Costs | 1,024.77 | 1,211.88 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 340 | Travel | 4,082.17 | 12,727.22 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 353 | Postage | 566.89 | 17,404.13 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 354 | Advertising | 453.92 | 2,697.72 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 355 | Printing And Binding | 0.00 | 15,779.40 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 9,980.75 | 26,758.80 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 30,000.00 | 0.00 |
| 382 | Legal Services | 2,658.22 | 1,060.35 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 389 | Non Instr Professional & Technical Serv | 180.00 | 1,180.00 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| 300 | Purchased Services | 18,946.72 | 78,949.50 | 67,900.00 | 0.00 | 67,900.00 | 67,900.00 | 67,900.00 | 0.00 |
| 410 | Consumable Supplies | 1,891.96 | 3,274.14 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 692.07 | 110.49 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 400 | Supplies | 2,584.03 | 3,384.63 | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | 6,000.00 | 0.00 |

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 100 General Fund** | | | | | | | | |
| Total Function 2320 Executive Administration | 468,345.89 | 526,551.25 | 531,899.67 | 2.88 | 746,486.65 | 746,486.65 | 746,486.65 | 3.88 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adoptedudget

## 2410 Principal's Offices

### Function Description:

**Principal's Offices.** Activities performed by the Building Administrator's office in the general direction and management of all affairs of all school buildings in the District.

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# Fund 100 General Fund

## Function 2410 Principals Office

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 630,374.24 | 725,848.13 | 784,718.98 | 25.00 | 810,698.26 | 810,698.26 | 810,698.26 | 25.00 |
| 113 | Administrator Salaries | 1,674,656.00 | 1,755,366.84 | 1,823,971.00 | 17.00 | 1,815,665.00 | 1,815,665.00 | 1,815,665.00 | 17.00 |
| 122 | Classified Subs | 31,181.82 | 11,101.16 | 190.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 1,266.40 | 134.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 9,198.86 | 19,797.82 | 15,349.00 | 0.00 | 19,750.00 | 19,750.00 | 19,750.00 | 0.00 |
| 137 | Opt-out Insur | 78,474.16 | 76,636.24 | 79,278.00 | 0.00 | 62,464.44 | 62,464.44 | 62,464.44 | 0.00 |
| 100 | Salaries | 2,425,151.48 | 2,588,884.83 | 2,703,506.98 | 42.00 | 2,709,077.70 | 2,709,077.70 | 2,709,077.70 | 42.00 |
| 211 | PERS ER | 306,131.63 | 42,293.43 | 28,187.32 | 0.00 | 40,526.58 | 40,526.58 | 40,526.58 | 0.00 |
| 212 | PERS PU | 142,628.04 | 150,567.59 | 164,777.51 | 0.00 | 141,832.13 | 141,832.13 | 141,832.13 | 0.00 |
| 213 | PERS UAL | 428,639.70 | 385,920.84 | 405,751.42 | 0.00 | 409,581.14 | 409,581.14 | 409,581.14 | 0.00 |
| 214 | PERS Working Retiree | 29.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 177,601.07 | 190,620.35 | 206,256.76 | 0.00 | 202,034.44 | 202,034.44 | 202,034.44 | 0.00 |
| 231 | Workers Comp | 6,395.86 | 5,428.72 | 9,859.11 | 0.00 | 5,994.97 | 5,994.97 | 5,994.97 | 0.00 |
| 232 | Unemployment | 2,323.19 | 2,491.78 | 10,784.83 | 0.00 | 2,681.53 | 2,681.53 | 2,681.53 | 0.00 |
| 233 | WC Hourly Assess | 833.13 | 852.61 | 897.17 | 0.00 | 919.05 | 919.05 | 919.05 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 6,317.72 | 0.00 | 10,807.63 | 10,807.63 | 10,807.63 | 0.00 |
| 244 | Health Insur | 392,905.11 | 433,168.75 | 456,862.32 | 0.00 | 526,357.36 | 526,357.36 | 526,357.36 | 0.00 |
| 248 | District Paid TSA | 13,300.87 | 35,682.02 | 41,878.96 | 0.00 | 33,482.18 | 33,482.18 | 33,482.18 | 0.00 |
| 200 | Benefits | 1,470,787.61 | 1,247,026.09 | 1,331,573.12 | 0.00 | 1,374,217.01 | 1,374,217.01 | 1,374,217.01 | 0.00 |
| 314 | Class Sub Services | 0.00 | 14,432.64 | 17,800.00 | 0.00 | 15,500.00 | 15,500.00 | 15,500.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 737.64 | 0.00 | 0.00 | 510.00 | 510.00 | 510.00 | 0.00 |
| 322 | Repair And Maintenance Services | 0.00 | 0.00 | 200.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 324 | Copier Machine Costs | 66,661.81 | 72,783.04 | 111,200.00 | 0.00 | 111,200.00 | 111,200.00 | 111,200.00 | 0.00 |
| 340 | Travel | 1,249.72 | 5,578.40 | 7,500.00 | 0.00 | 17,050.00 | 17,050.00 | 17,050.00 | 0.00 |
| 353 | Postage | 0.00 | 378.58 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 16,801.00 | 18,189.00 | 19,627.00 | 0.00 | 17,800.00 | 17,800.00 | 17,800.00 | 0.00 |
| 300 | Purchased Services | 84,712.53 | 112,099.30 | 156,627.00 | 0.00 | 162,560.00 | 162,560.00 | 162,560.00 | 0.00 |
| 400 | Supplies | 89.98 | 1,304.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 9,954.50 | 7,573.42 | 14,380.00 | 0.00 | 15,968.00 | 15,968.00 | 15,968.00 | 0.00 |
| 413 | Commencement Expenses | 13,371.82 | 10,966.06 | 11,500.00 | 0.00 | 12,000.00 | 12,000.00 | 12,000.00 | 0.00 |
| 417 | Grounds Supplies | 2,219.72 | 2,114.00 | 2,340.00 | 0.00 | 2,300.00 | 2,300.00 | 2,300.00 | 0.00 |
| 460 | Non-consumable Supplies | 3,055.13 | 3,147.69 | 6,900.00 | 0.00 | 6,600.00 | 6,600.00 | 6,600.00 | 0.00 |
| 480 | Computer Hardware | 1,747.09 | 210.51 | 2,405.00 | 0.00 | 1,258.00 | 1,258.00 | 1,258.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| 400 | Supplies | 30,438.24 | 25,315.73 | 37,525.00 | 0.00 | 38,126.00 | 38,126.00 | 38,126.00 | 0.00 |
| Total Function 2410 | Principals Office | 4,011,089.86 | 3,973,325.95 | 4,229,232.10 | 42.00 | 4,283,980.71 | 4,283,980.71 | 4,283,980.71 | 42.00 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2510 Business Office Operations

### Function Description:

**Direction of Business Operations.** This function includes the Chief Operations Officer and support staff who are responsible for activities concerned with directing and managing the business support services as a group. Business operations include budgeting, the annual audit, investment and debt management, as well as accounts payable and payroll.

The department oversees health insurance contracts and benefits management with Human Resources, and is also responsible for oversight of workers compensation contracts and the District's liability and casualty insurance program.

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## Fund 100 General Fund

### Function 2510 Business Operations

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 181,712.26 | 191,115.57 | 200,038.76 | 3.88 | 216,319.96 | 216,319.96 | 216,319.96 | 3.88 |
| 113 | Administrator Salaries | 118,966.00 | 123,724.64 | 127,437.00 | 1.00 | 127,436.00 | 127,436.00 | 127,436.00 | 1.00 |
| 114 | Managerial/Supervisory | 93,405.00 | 97,141.00 | 100,055.00 | 1.00 | 99,109.00 | 99,109.00 | 99,109.00 | 1.00 |
| 134 | Extra Hours | 0.00 | 209.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 137 | Opt-out Insur | 21,623.05 | 21,548.37 | 13,888.00 | 0.00 | 17,873.20 | 17,873.20 | 17,873.20 | 0.00 |
| 100 | Salaries | 415,706.31 | 433,738.58 | 441,918.76 | 5.88 | 461,238.16 | 461,238.16 | 461,238.16 | 5.88 |
| 211 | PERS ER | 48,169.99 | 8,036.97 | 3,038.04 | 0.00 | 4,149.88 | 4,149.88 | 4,149.88 | 0.00 |
| 212 | PERS PU | 25,098.85 | 26,690.98 | 27,156.70 | 0.00 | 25,186.16 | 25,186.16 | 25,186.16 | 0.00 |
| 213 | PERS UAL | 74,683.18 | 65,195.63 | 66,212.76 | 0.00 | 65,745.54 | 65,745.54 | 65,745.54 | 0.00 |
| 220 | Social Security | 30,213.69 | 31,363.03 | 33,390.39 | 0.00 | 34,532.17 | 34,532.17 | 34,532.17 | 0.00 |
| 231 | Workers Comp | 1,014.64 | 889.22 | 1,722.76 | 0.00 | 970.94 | 970.94 | 970.94 | 0.00 |
| 232 | Unemployment | 394.85 | 409.88 | 1,745.75 | 0.00 | 451.22 | 451.22 | 451.22 | 0.00 |
| 233 | WC Hourly Assess | 136.23 | 136.83 | 135.90 | 0.00 | 178.73 | 178.73 | 178.73 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 884.78 | 0.00 | 1,842.99 | 1,842.99 | 1,842.99 | 0.00 |
| 244 | Health Insur | 32,859.00 | 45,066.60 | 50,182.50 | 0.00 | 52,495.48 | 52,495.48 | 52,495.48 | 0.00 |
| 248 | District Paid TSA | 2,607.50 | 11,190.00 | 11,190.00 | 0.00 | 11,090.00 | 11,090.00 | 11,090.00 | 0.00 |
| 200 | Benefits | 215,177.93 | 188,979.14 | 195,659.58 | 0.00 | 196,643.11 | 196,643.11 | 196,643.11 | 0.00 |
| 324 | Copier Machine Costs | 1,493.42 | 1,211.85 | 1,300.00 | 0.00 | 1,300.00 | 1,300.00 | 1,300.00 | 0.00 |
| 340 | Travel | 0.00 | 193.90 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 353 | Postage | 1,863.47 | 1,756.69 | 2,300.00 | 0.00 | 2,300.00 | 2,300.00 | 2,300.00 | 0.00 |
| 355 | Printing And Binding | 631.53 | 374.88 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 2,612.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 382 | Legal Services | 237.70 | 2,838.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Non Instr Professional & Technical Serv | 9,178.16 | 12,354.24 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 300 | Purchased Services | 16,016.28 | 18,729.56 | 21,100.00 | 0.00 | 21,100.00 | 21,100.00 | 21,100.00 | 0.00 |
| 410 | Consumable Supplies | 1,474.84 | 1,274.58 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 1,777.24 | 2,294.00 | 2,000.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 470 | Computer Software | 76,882.97 | 80,498.82 | 95,000.00 | 0.00 | 112,500.00 | 112,500.00 | 112,500.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 400 | Supplies | 80,135.05 | 84,067.40 | 101,500.00 | 0.00 | 119,500.00 | 119,500.00 | 119,500.00 | 0.00 |
| 652 | Fidelity Bond Premiums | 1,295.00 | 1,295.00 | 1,300.00 | 0.00 | 1,554.00 | 1,554.00 | 1,554.00 | 0.00 |
| 600 | Other | 1,295.00 | 1,295.00 | 1,300.00 | 0.00 | 1,554.00 | 1,554.00 | 1,554.00 | 0.00 |

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 100 General Fund** | | | | | | | | |
| Total Function 2510 Business Operations | 728,330.57 | 726,809.68 | 761,478.34 | 5.88 | 800,035.27 | 800,035.27 | 800,035.27 | 5.88 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2542-2546 Operation and Maintenance of Plant Services

### Function Description:

**2542 Care and Upkeep of Buildings Services:** Activities concerned with keeping a physical plant clean and ready for daily use. Costs for custodial staff and supplies as well as utilities for all buildings are recorded here.

**2544 Maintenance:** Expenditures for activities concerned with maintenance of the total District's physical plant, including repair and replacement of facilities and equipment. This function includes all maintenance materials and service budgets as well as all maintenance staff.

**2546 Security Services:** This function includes activities concerned with maintaining security and safety of school property.

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## Fund 100 General Fund

### Function 2542 Care & Upkeep Of Bldg Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 1,184,640.48 | 1,182,440.83 | 1,370,051.80 | 34.63 | 1,376,882.00 | 1,376,882.00 | 1,376,882.00 | 33.63 |
| 122 | Classified Subs | 45,596.10 | 70,330.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 2,979.72 | 275.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 12,427.33 | 23,768.26 | 17,750.00 | 0.00 | 18,750.00 | 18,750.00 | 18,750.00 | 0.00 |
| 137 | Opt-out Insur | 41,514.48 | 43,953.15 | 41,664.00 | 0.00 | 42,482.00 | 42,482.00 | 42,482.00 | 0.00 |
| 100 | Salaries | 1,287,158.11 | 1,320,768.89 | 1,429,465.80 | 34.63 | 1,438,114.00 | 1,438,114.00 | 1,438,114.00 | 33.63 |
| 211 | PERS ER | 134,197.79 | 16,003.95 | 5,127.28 | 0.00 | 11,750.08 | 11,750.08 | 11,750.08 | 0.00 |
| 212 | PERS PU | 70,657.94 | 66,098.59 | 86,022.64 | 0.00 | 76,030.77 | 76,030.77 | 76,030.77 | 0.00 |
| 213 | PERS UAL | 219,549.03 | 170,964.81 | 214,445.34 | 0.00 | 208,142.67 | 208,142.67 | 208,142.67 | 0.00 |
| 214 | PERS Working Retiree | 1,519.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 94,050.47 | 97,275.79 | 109,314.92 | 0.00 | 105,791.33 | 105,791.33 | 105,791.33 | 0.00 |
| 231 | Workers Comp | 26,515.69 | 21,376.93 | 37,829.21 | 0.00 | 23,694.01 | 23,694.01 | 23,694.01 | 0.00 |
| 232 | Unemployment | 1,230.45 | 1,271.58 | 5,715.51 | 0.00 | 1,382.56 | 1,382.56 | 1,382.56 | 0.00 |
| 233 | WC Hourly Assess | 813.67 | 762.27 | 833.75 | 0.00 | 839.64 | 839.64 | 839.64 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 2,822.24 | 0.00 | 5,671.03 | 5,671.03 | 5,671.03 | 0.00 |
| 244 | Health Insur | 368,324.98 | 403,898.21 | 450,094.34 | 0.00 | 461,482.18 | 461,482.18 | 461,482.18 | 0.00 |
| 248 | District Paid TSA | 2,360.00 | 1,740.00 | 4,080.00 | 0.00 | 3,120.00 | 3,120.00 | 3,120.00 | 0.00 |
| 200 | Benefits | 919,219.42 | 779,392.13 | 916,285.23 | 0.00 | 897,904.27 | 897,904.27 | 897,904.27 | 0.00 |
| 314 | Class Sub Services | 0.00 | 5,605.03 | 55,500.00 | 0.00 | 34,000.00 | 34,000.00 | 34,000.00 | 0.00 |
| 322 | Repair And Maintenance Services | 12,979.49 | 6,827.72 | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | 6,000.00 | 0.00 |
| 325 | Electricity | 534,972.88 | 604,754.78 | 703,300.00 | 0.00 | 807,388.00 | 807,388.00 | 807,388.00 | 0.00 |
| 326 | Heating Fuel-oil/gas | 265,844.87 | 356,814.15 | 315,400.00 | 0.00 | 375,013.00 | 375,013.00 | 375,013.00 | 0.00 |
| 327 | Water And Sewage | 143,961.64 | 147,622.40 | 160,100.00 | 0.00 | 164,903.00 | 164,903.00 | 164,903.00 | 0.00 |
| 328 | Garbage | 63,365.04 | 98,662.61 | 105,100.00 | 0.00 | 108,253.00 | 108,253.00 | 108,253.00 | 0.00 |
| 351 | Telephone | 36,443.28 | 34,812.30 | 42,100.00 | 0.00 | 42,655.00 | 42,655.00 | 42,655.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 0.00 | 35,125.68 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 394 | Contracted Laundry Service | 164.22 | 811.56 | 1,700.00 | 0.00 | 1,751.00 | 1,751.00 | 1,751.00 | 0.00 |
| 300 | Purchased Services | 1,057,731.42 | 1,291,036.23 | 1,389,200.00 | 0.00 | 1,541,463.00 | 1,541,463.00 | 1,541,463.00 | 0.00 |
| 410 | Consumable Supplies | 85,241.20 | 117,266.19 | 126,500.00 | 0.00 | 119,800.00 | 119,800.00 | 119,800.00 | 0.00 |
| 412 | Filters | 6,908.37 | 6,276.38 | 8,000.00 | 0.00 | 7,500.00 | 7,500.00 | 7,500.00 | 0.00 |
| 419 | Gasoline-Diesel Fuel | 2,158.88 | 2,483.85 | 3,000.00 | 0.00 | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 |
| 460 | Non-consumable Supplies | 8,292.07 | 9,777.05 | 11,150.00 | 0.00 | 10,550.00 | 10,550.00 | 10,550.00 | 0.00 |

Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| 400 | Supplies | 102,600.52 | 135,803.47 | 148,650.00 | 0.00 | 141,350.00 | 141,350.00 | 141,350.00 | 0.00 |
| 530 | Improvements Other Than Buildings | 45,602.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 45,602.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 651 | Liability Insurance | 280,259.15 | 319,554.08 | 374,000.00 | 0.00 | 436,454.09 | 436,454.09 | 436,454.09 | 0.00 |
| 600 | Other | 280,259.15 | 319,554.08 | 374,000.00 | 0.00 | 436,454.09 | 436,454.09 | 436,454.09 | 0.00 |
| Total Function 2542 | Care & Upkeep Of Bldg Services | 3,692,571.12 | 3,846,554.80 | 4,257,601.03 | 34.63 | 4,455,285.36 | 4,455,285.36 | 4,455,285.36 | 33.63 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|

## Fund 100 General Fund

### Function 2544 Maintenance Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 640,950.34 | 719,026.15 | 801,881.60 | 15.00 | 832,416.00 | 832,416.00 | 832,416.00 | 15.00 |
| 114 | Managerial/Supervisory | 92,839.00 | 103,061.00 | 106,153.00 | 1.00 | 105,144.00 | 105,144.00 | 105,144.00 | 1.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 3,184.97 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 134 | Extra Hours | 7,837.73 | 8,217.62 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 137 | Opt-out Insur | 30,724.48 | 34,004.72 | 32,776.00 | 0.00 | 38,337.58 | 38,337.58 | 38,337.58 | 0.00 |
| 100 | Salaries | 772,351.55 | 867,494.46 | 955,810.60 | 16.00 | 990,897.58 | 990,897.58 | 990,897.58 | 16.00 |
| 211 | PERS ER | 81,571.30 | 10,349.91 | 2,293.08 | 0.00 | 1,098.72 | 1,098.72 | 1,098.72 | 0.00 |
| 212 | PERS PU | 46,538.97 | 47,687.66 | 57,650.86 | 0.00 | 58,812.84 | 58,812.84 | 58,812.84 | 0.00 |
| 213 | PERS UAL | 138,978.64 | 120,396.08 | 143,371.50 | 0.00 | 149,800.23 | 149,800.23 | 149,800.23 | 0.00 |
| 220 | Social Security | 56,560.28 | 63,866.99 | 73,050.91 | 0.00 | 72,784.46 | 72,784.46 | 72,784.46 | 0.00 |
| 231 | Workers Comp | 14,675.74 | 13,458.60 | 28,435.05 | 0.00 | 15,536.37 | 15,536.37 | 15,536.37 | 0.00 |
| 232 | Unemployment | 739.37 | 834.86 | 3,819.48 | 0.00 | 951.20 | 951.20 | 951.20 | 0.00 |
| 233 | WC Hourly Assess | 349.43 | 354.55 | 422.21 | 0.00 | 399.68 | 399.68 | 399.68 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 1,941.54 | 0.00 | 3,903.56 | 3,903.56 | 3,903.56 | 0.00 |
| 244 | Health Insur | 143,739.94 | 159,746.41 | 191,788.80 | 0.00 | 165,414.16 | 165,414.16 | 165,414.16 | 0.00 |
| 248 | District Paid TSA | 3,300.00 | 4,560.00 | 5,040.00 | 0.00 | 4,320.00 | 4,320.00 | 4,320.00 | 0.00 |
| 200 | Benefits | 486,453.67 | 421,255.06 | 507,813.43 | 0.00 | 473,021.22 | 473,021.22 | 473,021.22 | 0.00 |
| 322 | Repair And Maintenance Services | 185,259.11 | 25,746.92 | 15,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 323 | Leases & Rents | 9,580.62 | 6,343.83 | 7,500.00 | 0.00 | 7,000.00 | 7,000.00 | 7,000.00 | 0.00 |
| 324 | Copier Machine Costs | 667.49 | 1,006.49 | 680.00 | 0.00 | 750.00 | 750.00 | 750.00 | 0.00 |
| 329 | Other Property Services | 522.10 | 4,196.90 | 8,000.00 | 0.00 | 6,000.00 | 6,000.00 | 6,000.00 | 0.00 |
| 340 | Travel | 2,006.50 | 6,726.55 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 353 | Postage | 2.50 | 6.46 | 20.00 | 0.00 | 20.00 | 20.00 | 20.00 | 0.00 |
| 383 | Architect/Engineer Services | 0.00 | 18,204.08 | 5,000.00 | 0.00 | 7,000.00 | 7,000.00 | 7,000.00 | 0.00 |
| 390 | General Professional & Technical Services | 19,657.58 | 20,423.00 | 22,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 391 | Contracted Heating System Services | 2,611.00 | 27,011.67 | 20,000.00 | 0.00 | 18,000.00 | 18,000.00 | 18,000.00 | 0.00 |
| 392 | Contracted Painting | 8,248.36 | 2,317.13 | 3,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 393 | Contracted Clock/security System | 5,359.00 | 100.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 394 | Contracted Laundry Service | 3,641.53 | 4,021.33 | 6,500.00 | 0.00 | 6,695.00 | 6,695.00 | 6,695.00 | 0.00 |
| 395 | Contracted Air Cond. & Ref. Service | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 396 | Contracted Electrical | 6,402.63 | 6,894.13 | 12,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 397 | Contracted Plumbing | 2,920.40 | 3,230.00 | 2,500.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 398 | Non-Capital Contracted Services | 0.00 | 27,113.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| **Function 2544** | **Maintenance Services** | | | | | | | | |
| 399 | Energy Conservation Services | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 246,878.82 | 153,342.37 | 107,700.00 | 0.00 | 119,965.00 | 119,965.00 | 119,965.00 | 0.00 |
| 410 | Consumable Supplies | 16,707.83 | 1,794.52 | 13,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 419 | Gasoline-Diesel Fuel | 17,597.93 | 28,334.44 | 22,000.00 | 0.00 | 35,000.00 | 35,000.00 | 35,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 183,748.91 | 4,774.18 | 7,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 461 | Electrical Supplies | 40,235.77 | 98,188.92 | 37,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 462 | Plumbing Supplies | 35,284.49 | 37,163.16 | 36,000.00 | 0.00 | 36,000.00 | 36,000.00 | 36,000.00 | 0.00 |
| 463 | Building Supplies | 73,828.74 | 67,815.75 | 45,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 464 | HVAC Supplies | 62,025.33 | 69,246.94 | 60,000.00 | 0.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 |
| 465 | Painting Supplies | 30,624.61 | 10,178.70 | 33,000.00 | 0.00 | 35,000.00 | 35,000.00 | 35,000.00 | 0.00 |
| 466 | Irrigation And Landscaping Supplies | 17,830.91 | 55,771.18 | 20,000.00 | 0.00 | 30,000.00 | 30,000.00 | 30,000.00 | 0.00 |
| 467 | Tools | 6,794.08 | 11,878.01 | 9,500.00 | 0.00 | 12,000.00 | 12,000.00 | 12,000.00 | 0.00 |
| 468 | Safety Supplies | 22,951.99 | 31,563.28 | 32,000.00 | 0.00 | 35,000.00 | 35,000.00 | 35,000.00 | 0.00 |
| 469 | Automotive Parts | 6,867.26 | 8,783.47 | 11,800.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 470 | Computer Software | 12,697.78 | 13,533.26 | 18,000.00 | 0.00 | 21,030.00 | 21,030.00 | 21,030.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 1,032.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 527,195.63 | 440,058.31 | 344,300.00 | 0.00 | 399,030.00 | 399,030.00 | 399,030.00 | 0.00 |
| 520 | Buildings - Acquisition | 269,005.31 | 698,046.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 530 | Improvements Other Than Buildings | 0.00 | 82,894.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 540 | Depreciable Equipment | 66,600.00 | 81,031.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 542 | Replacement Equipment | 0.00 | 0.00 | 6,000.00 | 0.00 | 46,000.00 | 46,000.00 | 46,000.00 | 0.00 |
| 500 | Capital Outlay | 335,605.31 | 861,972.52 | 6,000.00 | 0.00 | 46,000.00 | 46,000.00 | 46,000.00 | 0.00 |
| 651 | Liability Insurance | 15,562.00 | 17,002.00 | 19,000.00 | 0.00 | 25,107.12 | 25,107.12 | 25,107.12 | 0.00 |
| 600 | Other | 15,562.00 | 17,002.00 | 19,000.00 | 0.00 | 25,107.12 | 25,107.12 | 25,107.12 | 0.00 |
| Total Function 2544 | Maintenance Services | 2,384,046.98 | 2,761,124.72 | 1,940,624.03 | 16.00 | 2,054,020.92 | 2,054,020.92 | 2,054,020.92 | 16.00 |

## Fund 100 General Fund

### Function 2546 Security Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 69,079.68 | 83,380.45 | 138,483.80 | 3.88 | 178,883.40 | 178,883.40 | 178,883.40 | 4.88 |
| 114 | Managerial/Supervisory | 93,405.00 | 97,141.00 | 100,055.00 | 1.00 | 99,109.00 | 99,109.00 | 99,109.00 | 1.00 |
| 122 | Classified Subs | 0.00 | 586.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 0.00 | 239.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 4,666.28 | 5,021.28 | 5,280.00 | 0.00 | 5,277.92 | 5,277.92 | 5,277.92 | 0.00 |
| 100 | Salaries | 167,150.96 | 186,368.57 | 243,818.80 | 4.88 | 283,270.32 | 283,270.32 | 283,270.32 | 5.88 |
| 211 | PERS ER | 14,276.29 | 1,136.64 | 0.00 | 0.00 | 1,721.18 | 1,721.18 | 1,721.18 | 0.00 |
| 212 | PERS PU | 8,678.61 | 11,150.19 | 14,801.98 | 0.00 | 16,030.29 | 16,030.29 | 16,030.29 | 0.00 |
| 213 | PERS UAL | 25,768.96 | 27,640.75 | 36,572.88 | 0.00 | 41,865.39 | 41,865.39 | 41,865.39 | 0.00 |
| 220 | Social Security | 12,131.53 | 13,661.58 | 18,352.12 | 0.00 | 20,512.67 | 20,512.67 | 20,512.67 | 0.00 |
| 231 | Workers Comp | 406.12 | 380.91 | 880.63 | 0.00 | 597.01 | 597.01 | 597.01 | 0.00 |
| 232 | Unemployment | 158.56 | 178.56 | 960.40 | 0.00 | 268.26 | 268.26 | 268.26 | 0.00 |
| 233 | WC Hourly Assess | 63.05 | 73.44 | 98.62 | 0.00 | 125.21 | 125.21 | 125.21 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 649.30 | 0.00 | 1,133.28 | 1,133.28 | 1,133.28 | 0.00 |
| 244 | Health Insur | 34,163.61 | 37,384.92 | 55,848.72 | 0.00 | 84,816.34 | 84,816.34 | 84,816.34 | 0.00 |
| 248 | District Paid TSA | 1,380.00 | 2,880.00 | 2,880.00 | 0.00 | 3,120.00 | 3,120.00 | 3,120.00 | 0.00 |
| 200 | Benefits | 97,026.73 | 94,486.99 | 131,044.65 | 0.00 | 170,189.63 | 170,189.63 | 170,189.63 | 0.00 |
| 340 | Travel | 599.54 | 544.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 526.10 | 0.00 | 2,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 390 | General Professional & Technical Services | 156,750.00 | 162,222.50 | 212,500.00 | 0.00 | 109,700.00 | 109,700.00 | 109,700.00 | 0.00 |
| 300 | Purchased Services | 157,875.64 | 162,767.39 | 214,500.00 | 0.00 | 113,700.00 | 113,700.00 | 113,700.00 | 0.00 |
| 410 | Consumable Supplies | 2,735.29 | 1,416.65 | 22,700.00 | 0.00 | 25,700.00 | 25,700.00 | 25,700.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 443.60 | 50,000.00 | 0.00 | 40,000.00 | 40,000.00 | 40,000.00 | 0.00 |
| 470 | Computer Software | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 400 | Supplies | 2,735.29 | 1,860.25 | 72,700.00 | 0.00 | 95,700.00 | 95,700.00 | 95,700.00 | 0.00 |
| Total Function 2546 | Security Services | 424,788.62 | 445,483.20 | 662,063.45 | 4.88 | 662,859.95 | 662,859.95 | 662,859.95 | 5.88 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2550 Student Transportation Services

### Function Description:

**Student Transportation Services.** Activities related to costs associated with student bus transportation services. Reimbursable services are reimbursed by the State at a 70% rate.

**Special Education Transportation Services (area 320)** Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation. Use Area Code 320, Special Education Maintenance of Effort.

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## Fund 100 General Fund

### Function 2550 Student Transportation

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 17,571.14 | 23,294.06 | 28,722.06 | 0.90 | 29,671.93 | 29,671.93 | 29,671.93 | 0.90 |
| 114 | Managerial/Supervisory | 44,592.44 | 48,570.50 | 50,027.50 | 0.50 | 49,554.50 | 49,554.50 | 49,554.50 | 0.50 |
| 124 | Temporary Salaries | 3,166.78 | 9,334.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 46.29 | 1,083.08 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 137 | Opt-out Insur | 2,689.05 | 2,691.93 | 2,583.98 | 0.00 | 2,586.95 | 2,586.95 | 2,586.95 | 0.00 |
| 100 | Salaries | 68,065.70 | 84,973.87 | 101,333.54 | 1.40 | 101,813.38 | 101,813.38 | 101,813.38 | 1.40 |
| 211 | PERS ER | 6,737.79 | 861.36 | 400.00 | 0.00 | 1,010.00 | 1,010.00 | 1,010.00 | 0.00 |
| 212 | PERS PU | 4,095.93 | 4,774.85 | 6,159.70 | 0.00 | 6,054.54 | 6,054.54 | 6,054.54 | 0.00 |
| 213 | PERS UAL | 12,254.58 | 11,790.12 | 15,199.95 | 0.00 | 13,742.22 | 13,742.22 | 13,742.22 | 0.00 |
| 220 | Social Security | 5,135.50 | 6,433.06 | 7,752.41 | 0.00 | 7,693.44 | 7,693.44 | 7,693.44 | 0.00 |
| 231 | Workers Comp | 164.90 | 409.92 | 932.48 | 0.00 | 644.35 | 644.35 | 644.35 | 0.00 |
| 232 | Unemployment | 67.09 | 84.22 | 405.22 | 0.00 | 160.88 | 160.88 | 160.88 | 0.00 |
| 233 | WC Hourly Assess | 25.85 | 36.30 | 52.32 | 0.00 | 54.04 | 54.04 | 54.04 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 225.32 | 0.00 | 407.24 | 407.24 | 407.24 | 0.00 |
| 244 | Health Insur | 8,186.16 | 13,677.86 | 17,596.04 | 0.00 | 18,028.53 | 18,028.53 | 18,028.53 | 0.00 |
| 248 | District Paid TSA | 462.50 | 1,230.00 | 1,350.72 | 0.00 | 1,230.00 | 1,230.00 | 1,230.00 | 0.00 |
| 200 | Benefits | 37,130.30 | 39,297.69 | 50,074.16 | 0.00 | 49,025.24 | 49,025.24 | 49,025.24 | 0.00 |
| 322 | Repair And Maintenance Services | 2,951.86 | 34.50 | 1,000.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 324 | Copier Machine Costs | 298.35 | 286.84 | 250.00 | 0.00 | 250.00 | 250.00 | 250.00 | 0.00 |
| 331 | Reimbursable Student Transp | 2,998,994.35 | 3,498,456.29 | 4,119,467.00 | 0.00 | 4,119,041.00 | 4,119,041.00 | 4,119,041.00 | 0.00 |
| 332 | Non Reimbursable Student Transp | 56,181.31 | 44,497.35 | 119,096.00 | 0.00 | 129,726.00 | 129,726.00 | 129,726.00 | 0.00 |
| 350 | Communication | 120.00 | 120.00 | 150.00 | 0.00 | 150.00 | 150.00 | 150.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 2,640.00 | 1,680.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 382 | Legal Services | 3,426.20 | 1,394.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 3,064,612.07 | 3,546,469.08 | 4,241,963.00 | 0.00 | 4,251,667.00 | 4,251,667.00 | 4,251,667.00 | 0.00 |
| 410 | Consumable Supplies | 147.75 | 599.50 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 417 | Grounds Supplies | 0.00 | 44.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 812.38 | 177.00 | 2,000.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 469 | Automotive Parts | 446.47 | 691.39 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 470 | Computer Software | 6,950.00 | 6,950.00 | 7,000.00 | 0.00 | 8,000.00 | 8,000.00 | 8,000.00 | 0.00 |
| 400 | Supplies | 8,356.60 | 8,462.00 | 10,500.00 | 0.00 | 11,000.00 | 11,000.00 | 11,000.00 | 0.00 |
| 651 | Liability Insurance | 1,544.00 | 1,644.00 | 1,900.00 | 0.00 | 2,454.05 | 2,454.05 | 2,454.05 | 0.00 |

## Fund 100 General Fund

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 600 | Other | 1,544.00 | 1,644.00 | 1,900.00 | 0.00 | 2,454.05 | 2,454.05 | 2,454.05 | 0.00 |
| Total Function 2550 | Student Transportation | 3,179,708.67 | 3,680,846.64 | 4,405,770.70 | 1.40 | 4,415,959.67 | 4,415,959.67 | 4,415,959.67 | 1.40 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2570 Purchasing Services

### Function Description:

**Purchasing Services / Warehouse & Distribution Services.** Purchasing services consists of District centralized purchasing, inventory management and statutory purchasing compliance. Requests for proposals, quotations and bids are generally handled by the Purchasing Department. Materials and supply purchases of between $1,000,000 - $1,500,000 are made on behalf of the District annually. Many other public and private school districts purchase from the District's inventory, offsetting a portion of the Purchasing Department cost. The Purchasing Department also provides District-wide surplus property disposal.

Warehouse and Distribution services consists of employees being responsible for the operation of the system-wide activities of receiving, storing, and distributing supplies, furniture, equipment, materials and mail. This program includes the pickup and transporting of cash from school facilities to the central administrative office or bank for control and/or deposit. The department also provides central food storage and delivery for the District Food Service Program, as well as District-wide courier service. A delivery van travels a 55-mile route each day to collect and deliver mail and materials.

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## Requirements Report

# Fund 100 General Fund

### Function 2570 Purchasing and Warehouse

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 101,458.24 | 106,866.24 | 110,997.12 | 2.60 | 113,226.88 | 113,226.88 | 113,226.88 | 2.60 |
| 114 | Managerial/Supervisory | 46,702.56 | 48,570.50 | 50,027.50 | 0.50 | 49,554.50 | 49,554.50 | 49,554.50 | 0.50 |
| 137 | Opt-out Insur | 9,943.84 | 10,432.34 | 10,820.02 | 0.00 | 10,824.53 | 10,824.53 | 10,824.53 | 0.00 |
| 100 | Salaries | 158,104.64 | 165,869.08 | 171,844.64 | 3.10 | 173,605.91 | 173,605.91 | 173,605.91 | 3.10 |
| 211 | PERS ER | 20,505.05 | 3,953.25 | 2,081.28 | 0.00 | 2,119.80 | 2,119.80 | 2,119.80 | 0.00 |
| 212 | PERS PU | 9,542.16 | 10,052.89 | 10,411.44 | 0.00 | 10,517.05 | 10,517.05 | 10,517.05 | 0.00 |
| 213 | PERS UAL | 28,404.16 | 24,936.10 | 25,776.70 | 0.00 | 26,648.52 | 26,648.52 | 26,648.52 | 0.00 |
| 220 | Social Security | 11,845.20 | 12,536.30 | 13,146.12 | 0.00 | 13,171.08 | 13,171.08 | 13,171.08 | 0.00 |
| 231 | Workers Comp | 2,245.64 | 1,956.63 | 3,126.60 | 0.00 | 2,128.21 | 2,128.21 | 2,128.21 | 0.00 |
| 232 | Unemployment | 154.84 | 163.80 | 687.36 | 0.00 | 172.20 | 172.20 | 172.20 | 0.00 |
| 233 | WC Hourly Assess | 73.86 | 74.59 | 72.88 | 0.00 | 77.66 | 77.66 | 77.66 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 343.68 | 0.00 | 694.44 | 694.44 | 694.44 | 0.00 |
| 244 | Health Insur | 24,269.14 | 25,233.41 | 26,293.20 | 0.00 | 27,180.24 | 27,180.24 | 27,180.24 | 0.00 |
| 248 | District Paid TSA | 930.00 | 1,680.00 | 1,680.00 | 0.00 | 1,680.00 | 1,680.00 | 1,680.00 | 0.00 |
| 200 | Benefits | 97,970.05 | 80,586.97 | 83,619.26 | 0.00 | 84,389.20 | 84,389.20 | 84,389.20 | 0.00 |
| 318 | Non-Instr Staff Development | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Repair And Maintenance Services | 0.00 | 0.00 | 250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 324 | Copier Machine Costs | 298.42 | 286.97 | 250.00 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| 340 | Travel | 15.96 | 51.95 | 50.00 | 0.00 | 50.00 | 50.00 | 50.00 | 0.00 |
| 353 | Postage | 0.50 | 9.54 | 5.00 | 0.00 | 10.00 | 10.00 | 10.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 527.00 | 627.00 | 625.00 | 0.00 | 625.00 | 625.00 | 625.00 | 0.00 |
| 389 | Non Instr Professional & Technical Serv | 22.24 | 22.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 864.12 | 997.96 | 1,680.00 | 0.00 | 885.00 | 885.00 | 885.00 | 0.00 |
| 410 | Consumable Supplies | 672.06 | 1,340.52 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 419 | Gasoline-Diesel Fuel | 2,691.58 | 4,613.16 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 37.32 | 837.92 | 1,000.00 | 0.00 | 250.00 | 250.00 | 250.00 | 0.00 |
| 470 | Computer Software | 0.00 | 11,250.00 | 11,250.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 400 | Supplies | 3,400.96 | 18,041.60 | 16,250.00 | 0.00 | 14,250.00 | 14,250.00 | 14,250.00 | 0.00 |
| Total Function 2570 | Purchasing and Warehouse | 260,339.77 | 265,495.61 | 273,393.90 | 3.10 | 273,130.11 | 273,130.11 | 273,130.11 | 3.10 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2630 Inservice

**Function Description:**

Activities concerned with disseminating educational and administrative information to staff of the District. We are required to compensate staff who attend an inservice if the inservice time is not during their regularly scheduled work time.

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# Requirements Report

## Fund 100 General Fund

### Function 2630 Inservice

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 134 | Extra Hours | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 100 | Salaries | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 211 | PERS ER | 0.00 | 0.00 | 40.00 | 0.00 | 40.00 | 40.00 | 40.00 | 0.00 |
| 212 | PERS PU | 0.00 | 0.00 | 120.00 | 0.00 | 120.00 | 120.00 | 120.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 0.00 | 300.00 | 0.00 | 300.00 | 300.00 | 300.00 | 0.00 |
| 220 | Social Security | 0.00 | 0.00 | 153.00 | 0.00 | 155.00 | 155.00 | 155.00 | 0.00 |
| 231 | Workers Comp | 0.00 | 0.00 | 8.00 | 0.00 | 8.00 | 8.00 | 8.00 | 0.00 |
| 232 | Unemployment | 0.00 | 0.00 | 8.00 | 0.00 | 8.00 | 8.00 | 8.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 0.00 | 1.00 | 0.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 8.00 | 0.00 | 8.00 | 8.00 | 8.00 | 0.00 |
| 200 | Benefits | 0.00 | 0.00 | 638.00 | 0.00 | 640.00 | 640.00 | 640.00 | 0.00 |
| Total Function 2630 | Inservice | 0.00 | 0.00 | 2,638.00 | 0.00 | 2,640.00 | 2,640.00 | 2,640.00 | 0.00 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2640 Staff Services - Human Resources

**Function Description:**

**Staff Services.** This function includes the Director for Human Resources and support staff. Activities included in this program are maintaining an efficient staff for the District including such activities as recruiting and placement, staff transfers and staff accounting. Staff provides primary support for collective bargaining and provides oversight with Business Operations for benefits administration and benefit contracts.

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## Fund 100 General Fund

### Function 2640 Staff Services/Human Resource Dept

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 135,376.76 | 140,847.36 | 148,544.64 | 3.00 | 157,684.80 | 157,684.80 | 157,684.80 | 3.00 |
| 113 | Administrator Salaries | 118,966.00 | 123,725.00 | 127,437.00 | 1.00 | 126,220.00 | 126,220.00 | 126,220.00 | 1.00 |
| 121 | Licensed Subs | 0.00 | 645.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 122 | Classified Subs | 90.79 | 11,691.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 0.00 | 8,500.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 134 | Extra Hours | 3,690.62 | 569.40 | 2,200.00 | 0.00 | 2,200.00 | 2,200.00 | 2,200.00 | 0.00 |
| 137 | Opt-out Insur | 18,558.92 | 19,670.75 | 20,852.00 | 0.00 | 13,888.00 | 13,888.00 | 13,888.00 | 0.00 |
| 100 | Salaries | 276,683.09 | 305,649.67 | 309,033.64 | 4.00 | 309,992.80 | 309,992.80 | 309,992.80 | 4.00 |
| 211 | PERS ER | 26,319.26 | 6,232.64 | 3,054.44 | 0.00 | 3,220.54 | 3,220.54 | 3,220.54 | 0.00 |
| 212 | PERS PU | 8,204.96 | 9,959.98 | 18,770.17 | 0.00 | 7,938.70 | 7,938.70 | 7,938.70 | 0.00 |
| 213 | PERS UAL | 49,460.29 | 44,850.58 | 46,205.05 | 0.00 | 40,381.91 | 40,381.91 | 40,381.91 | 0.00 |
| 214 | PERS Working Retiree | 8,642.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 215 | Prior year's PERS expenses | 4,593.70 | 5,765.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 20,168.22 | 22,402.97 | 23,644.84 | 0.00 | 22,527.36 | 22,527.36 | 22,527.36 | 0.00 |
| 231 | Workers Comp | 675.42 | 627.71 | 1,357.20 | 0.00 | 627.60 | 627.60 | 627.60 | 0.00 |
| 232 | Unemployment | 263.44 | 292.80 | 1,236.40 | 0.00 | 294.48 | 294.48 | 294.48 | 0.00 |
| 233 | WC Hourly Assess | 93.28 | 103.28 | 100.01 | 0.00 | 99.92 | 99.92 | 99.92 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 657.25 | 0.00 | 1,191.12 | 1,191.12 | 1,191.12 | 0.00 |
| 244 | Health Insur | 15,585.10 | 17,846.34 | 35,204.40 | 0.00 | 36,363.12 | 36,363.12 | 36,363.12 | 0.00 |
| 245 | Admin Tuition Reimbursement | 21,106.00 | 6,306.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 246 | Staff Tuition Reimbursement | 33,431.24 | 35,359.60 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 247 | Sick Leave Death Benefits | 0.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 248 | District Paid TSA | 1,180.00 | 4,800.00 | 4,800.00 | 0.00 | 4,800.00 | 4,800.00 | 4,800.00 | 0.00 |
| 200 | Benefits | 189,723.54 | 154,547.57 | 220,029.76 | 0.00 | 202,444.75 | 202,444.75 | 202,444.75 | 0.00 |
| 314 | Class Sub Services | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 315 | Licensed Sub Services | 20,274.30 | 2,720.57 | 3,000.00 | 0.00 | 3,010.00 | 3,010.00 | 3,010.00 | 0.00 |
| 324 | Copier Machine Costs | 1,024.79 | 1,211.98 | 1,550.00 | 0.00 | 1,550.00 | 1,550.00 | 1,550.00 | 0.00 |
| 340 | Travel | 3,086.04 | 8,563.06 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 349 | Undesignated | 0.00 | 1,700.16 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 353 | Postage | 481.69 | 303.17 | 700.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 354 | Advertising | 1,593.00 | 2,706.00 | 1,800.00 | 0.00 | 2,300.00 | 2,300.00 | 2,300.00 | 0.00 |
| 355 | Printing And Binding | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 1,750.00 | 2,889.00 | 3,300.00 | 0.00 | 3,300.00 | 3,300.00 | 3,300.00 | 0.00 |

## Fund 100 General Fund

### Function 2640 Staff Services/Human Resource Dept

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 382 | Legal Services | 5,260.67 | 9,684.65 | 12,000.00 | 0.00 | 12,000.00 | 12,000.00 | 12,000.00 | 0.00 |
| 389 | Non Instr Professional & Technical Serv | 23,112.59 | 24,038.05 | 28,750.00 | 0.00 | 25,750.00 | 25,750.00 | 25,750.00 | 0.00 |
| 390 | General Professional & Technical Services | (1,854.25) | 625.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 54,728.83 | 54,441.64 | 68,200.00 | 0.00 | 66,010.00 | 66,010.00 | 66,010.00 | 0.00 |
| 410 | Consumable Supplies | 3,088.56 | 5,440.18 | 3,300.00 | 0.00 | 3,500.00 | 3,500.00 | 3,500.00 | 0.00 |
| 460 | Non-consumable Supplies | 117.78 | 158.00 | 1,500.00 | 0.00 | 250.00 | 250.00 | 250.00 | 0.00 |
| 470 | Computer Software | 34,109.85 | 45,562.01 | 37,675.00 | 0.00 | 46,500.00 | 46,500.00 | 46,500.00 | 0.00 |
| 480 | Computer Hardware | 1,054.05 | 500.34 | 1,000.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 400 | Supplies | 38,370.24 | 51,660.53 | 43,475.00 | 0.00 | 50,750.00 | 50,750.00 | 50,750.00 | 0.00 |
| Total Function 2640 | Staff Services/Human Resource Dept | 559,505.70 | 566,299.41 | 640,738.40 | 4.00 | 629,197.55 | 629,197.55 | 629,197.55 | 4.00 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2660 Technology Services

### Function Description:

**Technology Services.** Activities concerned with all aspects of Technology, which includes Computing and Data Processing Services such as networking and telecommunications. This function includes District-wide tech support and management services, as well as direct technology support for all technology equipment.

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## Fund 100 General Fund

### Function 2660 Technology Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 370,988.80 | 390,828.41 | 407,617.60 | 7.00 | 421,075.20 | 421,075.20 | 421,075.20 | 7.00 |
| 114 | Managerial/Supervisory | 63,660.51 | 103,061.00 | 106,153.00 | 1.00 | 105,144.00 | 105,144.00 | 105,144.00 | 1.00 |
| 124 | Temporary Salaries | 4,703.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 13,200.00 | 14,400.00 | 14,400.00 | 0.00 | 14,400.00 | 14,400.00 | 14,400.00 | 0.00 |
| 134 | Extra Hours | 11,231.22 | 6,106.60 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 137 | Opt-out Insur | 12,836.00 | 7,786.00 | 6,944.00 | 0.00 | 5,820.00 | 5,820.00 | 5,820.00 | 0.00 |
| 100 | Salaries | 476,620.16 | 522,182.01 | 550,114.60 | 8.00 | 561,439.20 | 561,439.20 | 561,439.20 | 8.00 |
| 211 | PERS ER | 48,956.19 | 8,443.49 | 3,020.77 | 0.00 | 2,787.88 | 2,787.88 | 2,787.88 | 0.00 |
| 212 | PERS PU | 25,814.69 | 31,559.33 | 33,225.32 | 0.00 | 33,004.34 | 33,004.34 | 33,004.34 | 0.00 |
| 213 | PERS UAL | 77,049.00 | 78,508.64 | 82,516.89 | 0.00 | 83,878.70 | 83,878.70 | 83,878.70 | 0.00 |
| 220 | Social Security | 35,189.03 | 38,641.60 | 42,083.66 | 0.00 | 40,754.37 | 40,754.37 | 40,754.37 | 0.00 |
| 231 | Workers Comp | 1,156.57 | 1,068.99 | 2,009.40 | 0.00 | 1,151.48 | 1,151.48 | 1,151.48 | 0.00 |
| 232 | Unemployment | 460.00 | 505.10 | 2,200.77 | 0.00 | 532.66 | 532.66 | 532.66 | 0.00 |
| 233 | WC Hourly Assess | 196.71 | 195.32 | 208.42 | 0.00 | 204.16 | 204.16 | 204.16 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 1,138.30 | 0.00 | 2,185.96 | 2,185.96 | 2,185.96 | 0.00 |
| 244 | Health Insur | 89,514.82 | 112,600.54 | 120,495.36 | 0.00 | 124,287.60 | 124,287.60 | 124,287.60 | 0.00 |
| 248 | District Paid TSA | 1,480.00 | 3,600.00 | 3,600.00 | 0.00 | 3,600.00 | 3,600.00 | 3,600.00 | 0.00 |
| 200 | Benefits | 279,817.01 | 275,123.01 | 290,498.89 | 0.00 | 292,387.15 | 292,387.15 | 292,387.15 | 0.00 |
| 311 | Contracted Instruction Services | 354.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 0.00 | 6,120.00 | 0.00 | 6,120.00 | 6,120.00 | 6,120.00 | 0.00 |
| 322 | Repair And Maintenance Services | 0.00 | 179.22 | 1,250.00 | 0.00 | 1,250.00 | 1,250.00 | 1,250.00 | 0.00 |
| 324 | Copier Machine Costs | 103.81 | 58.04 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| 340 | Travel | 2,689.84 | 3,828.41 | 10,000.00 | 0.00 | 7,000.00 | 7,000.00 | 7,000.00 | 0.00 |
| 353 | Postage | 0.00 | 4.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 359 | Other Communication Services | 167,847.98 | 225,615.90 | 250,000.00 | 0.00 | 250,000.00 | 250,000.00 | 250,000.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 300.00 | 300.00 | 300.00 | 0.00 | 300.00 | 300.00 | 300.00 | 0.00 |
| 389 | Non Instr Professional & Technical Serv | 157,789.41 | 149,380.51 | 150,000.00 | 0.00 | 150,000.00 | 150,000.00 | 150,000.00 | 0.00 |
| 300 | Purchased Services | 329,085.04 | 379,366.85 | 417,870.00 | 0.00 | 414,870.00 | 414,870.00 | 414,870.00 | 0.00 |
| 410 | Consumable Supplies | 8,300.84 | 1,815.88 | 11,500.00 | 0.00 | 14,500.00 | 14,500.00 | 14,500.00 | 0.00 |
| 460 | Non-consumable Supplies | 11,517.05 | 1,688.04 | 500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 470 | Computer Software | 45,062.24 | 110,067.83 | 110,500.00 | 0.00 | 185,500.00 | 185,500.00 | 185,500.00 | 0.00 |
| 480 | Computer Hardware | 16,654.35 | 9,178.21 | 6,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |

Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100 General Fund** | | | | | | | | | |
| 400 | Supplies | 81,534.48 | 122,749.96 | 128,500.00 | 0.00 | 206,500.00 | 206,500.00 | 206,500.00 | 0.00 |
| Total Function 2660 | Technology Services | 1,167,056.69 | 1,299,421.83 | 1,386,983.49 | 8.00 | 1,475,196.35 | 1,475,196.35 | 1,475,196.35 | 8.00 |

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 100 General Fund** | | | | | | | | |
| **Function 2690 Other Support Services** | | | | | | | | |
| 300 Purchased Services | 0.00 | 279,561.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 Purchased Services | 0.00 | 279,561.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2690 Other Support Services | 0.00 | 279,561.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 2700 Early Retirement Program

**Function Description:**

All costs associated with the district's negotiated early retirement program for employees who have retired from service with the school district.

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# Requirements Report

## Fund 100 General Fund

### Function 2700 Supplemental Retirement Program

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 116 | Retirement Stipends | 77,039.12 | 58,399.72 | 97,135.90 | 0.00 | 92,696.18 | 92,696.18 | 92,696.18 | 0.00 |
| 100 | Salaries | 77,039.12 | 58,399.72 | 97,135.90 | 0.00 | 92,696.18 | 92,696.18 | 92,696.18 | 0.00 |
| 220 | Social Security | 3,885.05 | 3,641.33 | 7,518.43 | 0.00 | 6,907.55 | 6,907.55 | 6,907.55 | 0.00 |
| 232 | Unemployment | 0.00 | 0.00 | 49.31 | 0.00 | 34.89 | 34.89 | 34.89 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 46.98 | 0.00 | 236.19 | 236.19 | 236.19 | 0.00 |
| 244 | Health Insur | 327,800.00 | 259,584.69 | 310,995.64 | 0.00 | 350,928.73 | 350,928.73 | 350,928.73 | 0.00 |
| 200 | Benefits | 331,685.05 | 263,226.02 | 318,610.36 | 0.00 | 358,107.36 | 358,107.36 | 358,107.36 | 0.00 |
| 389 | Non Instr Professional & Technical Serv | 0.00 | 9,000.00 | 9,000.00 | 0.00 | 9,000.00 | 9,000.00 | 9,000.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 9,000.00 | 9,000.00 | 0.00 | 9,000.00 | 9,000.00 | 9,000.00 | 0.00 |
| Total Function 2700 | Supplemental Retirement Program | 408,724.17 | 330,625.74 | 424,746.26 | 0.00 | 459,803.54 | 459,803.54 | 459,803.54 | 0.00 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 3100 Nutrition Services

**Function Description:**

Meals provided by the district to children during Winter and Spring break.

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# Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| **Function 3100** | **Nutrition Services** | | | | | | | | |
| 134 | Extra Hours | 0.00 | 0.00 | 0.00 | 0.00 | 3,200.00 | 3,200.00 | 3,200.00 | 0.00 |
| **100** | **Salaries** | **0.00** | **0.00** | **0.00** | **0.00** | **3,200.00** | **3,200.00** | **3,200.00** | **0.00** |
| 211 | PERS ER | 0.00 | 0.00 | 0.00 | 0.00 | 195.00 | 195.00 | 195.00 | 0.00 |
| 212 | PERS PU | 0.00 | 0.00 | 0.00 | 0.00 | 495.00 | 495.00 | 495.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| 220 | Social Security | 0.00 | 0.00 | 0.00 | 0.00 | 190.00 | 190.00 | 190.00 | 0.00 |
| 231 | Workers Comp | 0.00 | 0.00 | 0.00 | 0.00 | 38.00 | 38.00 | 38.00 | 0.00 |
| 232 | Unemployment | 0.00 | 0.00 | 0.00 | 0.00 | 32.00 | 32.00 | 32.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 | 3.00 | 3.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 0.00 | 0.00 | 12.00 | 12.00 | 12.00 | 0.00 |
| **200** | **Benefits** | **0.00** | **0.00** | **0.00** | **0.00** | **1,165.00** | **1,165.00** | **1,165.00** | **0.00** |
| 450 | Non-Program Food, Ala Carte Food Expense | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| **400** | **Supplies** | **0.00** | **0.00** | **0.00** | **0.00** | **2,500.00** | **2,500.00** | **2,500.00** | **0.00** |
| **Total Function** | **3100 Nutrition Services** | **0.00** | **0.00** | **0.00** | **0.00** | **6,865.00** | **6,865.00** | **6,865.00** | **0.00** |

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# FUNCTION BUDGET INFORMATION
Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 4150 Building Acquisition, Construction, & Improvement

**Function Description:**

Expenses related to field behind Roseburg High School.

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## Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| **Function 4150** | **Building Acquisition, Construction, & Improvement** | | | | | | | | |
| 389 | Non Instr Professional & Technical Serv | 0.00 | 0.00 | 250,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 0.00 | 250,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520 | Buildings - Acquisition | 0.00 | 0.00 | 300,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 530 | Improvements Other Than Buildings | 0.00 | 0.00 | 200,000.00 | 0.00 | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 0.00 | 500,000.00 | 0.00 | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 |
| Total Function 4150 | Building Acquisition, Construction, & Improvement | 0.00 | 0.00 | 750,000.00 | 0.00 | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 5200 Transfers of Funds

### Function Description:

**Transfers of Funds.** These are transactions which withdraw money from one fund and place it in another without recourse. (These are not counted in local District totals of expenditures.) Interfund loans are not recorded here but are handled through the balance sheet accounts.

Transfers from the General Fund to Other Funds. The following transfers are being made:

| | |
|---|---|
| 1. To Technology Fund 290 | $ 390,000 |
| 2. To Curriculum Improvement Fund 291 | $ 309,000 |
| 3. To Vehicle Replacement Fund 293 | $ 175,000 |
| 4. To Field Fund 403 | $ 200,000 |
| 5. To Capital Projects Fund 404 | $1,080,000 |
| | $2,154,000 |

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## Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 100** | **General Fund** | | | | | | | | |
| **Function 5200** | **Transfer Of Funds** | | | | | | | | |
| 710 | Fund Modifications | 1,616,000.00 | 1,616,000.00 | 1,791,000.00 | 0.00 | 2,154,000.00 | 2,154,000.00 | 2,154,000.00 | 0.00 |
| **700** | **Transfers** | **1,616,000.00** | **1,616,000.00** | **1,791,000.00** | **0.00** | **2,154,000.00** | **2,154,000.00** | **2,154,000.00** | **0.00** |
| **Total Function 5200** | **Transfer Of Funds** | **1,616,000.00** | **1,616,000.00** | **1,791,000.00** | **0.00** | **2,154,000.00** | **2,154,000.00** | **2,154,000.00** | **0.00** |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2022-2023 Adopted Budget

## 5400 PERS UAL Lump Sum Payment to PERS

### Function Description:

In the 2021-22 fiscal year the District sold bonds to pay down the Unfunded Actuarial Liability (UAL). The District was able to submit payment to PERS of over $32 million which in turn helped reduce the employer PERS rate. The ending fund balance in this fund would allow the district to make an additional payment to PERS or offset major increases in the PERS rate due to market conditions.

Requirements Report

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 100 General Fund** | | | | | | | | |
| **Function 5400 PERS UAL Lump Sum Payment** | | | | | | | | |
| 680 PERS UAL Lump Sum Payment to PERS | 0.00 | 32,255,439.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 600 Other | 0.00 | 32,255,439.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 5400 PERS UAL Lump Sum Payment | 0.00 | 32,255,439.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 6110 Operating Contingency

### Function Description:

**Operating Contingency.** Budgeted amount to be utilized for unforeseen expenditures which cannot be anticipated during budget formation.

No expenditures are ever charged to this account number. If an unforeseen event should occur, the School Board will authorize the expenditure of funds with a resolution. The budget will be moved to the appropriate expenditure account code and the spending authority will be appropriated there.

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## Requirements Report

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 100 General Fund** | | | | | | | | |
| **Function 6110 Operating Contingency** | | | | | | | | |
| 810 Planned Reserve | 0.00 | 0.00 | 1,430,000.00 | 0.00 | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 0.00 |
| **800 Planned Reserve** | **0.00** | **0.00** | **1,430,000.00** | **0.00** | **1,500,000.00** | **1,500,000.00** | **1,500,000.00** | **0.00** |
| **Total Function 6110 Operating Contingency** | **0.00** | **0.00** | **1,430,000.00** | **0.00** | **1,500,000.00** | **1,500,000.00** | **1,500,000.00** | **0.00** |

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# FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 7000 Unappropriated Ending Fund Balance

### Function Description:

**Unappropriated Ending Fund Balance.** An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

## Requirements Report

## Fund 100 General Fund

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 7000** | **Unappropriated Ending Fund Balance** | | | | | | | | |
| 820 | Fund Balance | 13,018,201.83 | 0.00 | 650,000.00 | 0.00 | 2,300,000.00 | 2,300,000.00 | 2,300,000.00 | 0.00 |
| **800** | **Planned Reserve** | **13,018,201.83** | **0.00** | **650,000.00** | **0.00** | **2,300,000.00** | **2,300,000.00** | **2,300,000.00** | **0.00** |
| **Total Function 7000** | **Unappropriated Ending Fund Balance** | **13,018,201.83** | **0.00** | **650,000.00** | **0.00** | **2,300,000.00** | **2,300,000.00** | **2,300,000.00** | **0.00** |

# Douglas County School District No. 4

## Budget - Special Revenue Funds Recap

2023-2024 Adopted Budget

| Account | Description | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|---|
| 201.0000.0000.000.000.000.00 | Federal Sources Grant Fund | $3,033,450.81 | $3,464,829.98 | $4,422,500.00 | $4,212,759.00 | $4,212,759.00 | $4,212,759.00 |
| 203.0000.0000.000.000.000.00 | ESSER Funds | $3,140,994.00 | $2,598,587.90 | $9,906,000.00 | $8,000,000.00 | $8,000,000.00 | $8,000,000.00 |
| 250.0000.0000.000.000.000.00 | Non-Federal Source Grant Fu | $2,836,578.53 | $3,677,917.60 | $5,651,582.40 | $4,110,246.00 | $4,110,246.00 | $4,110,246.00 |
| 251.0000.0000.000.000.000.00 | Student Investment Act-SIA | $1,094,599.19 | $4,229,209.16 | $4,712,275.00 | $4,198,070.00 | $4,198,070.00 | $4,198,070.00 |
| 252.0000.0000.000.000.000.00 | Measure 98-High Sch Succes | $2,270,596.98 | $879,985.20 | $1,900,000.00 | $1,745,132.00 | $1,745,132.00 | $1,745,132.00 |
| 290.0000.0000.000.000.000.00 | Technology Fund | $414,302.30 | $447,412.90 | $847,000.00 | $785,000.00 | $785,000.00 | $785,000.00 |
| 291.0000.0000.000.000.000.00 | Instructional Support Fund | $853,899.13 | $281,924.43 | $884,000.00 | $639,000.00 | $639,000.00 | $639,000.00 |
| 292.0000.0000.000.000.000.00 | Rental Properties Fund | $427,321.68 | $157,274.67 | $185,000.00 | $185,000.00 | $185,000.00 | $185,000.00 |
| 293.0000.0000.000.000.000.00 | Vehicle Replacment Fund | $172,908.00 | $55,586.89 | $192,000.00 | $285,000.00 | $285,000.00 | $285,000.00 |
| 295.0000.0000.000.000.000.00 | Student Body Accounts Fund | $1,389,854.91 | $764,806.03 | $1,600,000.00 | $1,600,000.00 | $1,600,000.00 | $1,600,000.00 |
| 299.0000.0000.000.000.000.00 | Food Service Fund | $3,919,369.85 | $2,793,786.52 | $4,100,055.16 | $6,077,000.00 | $6,077,000.00 | $6,077,000.00 |
| **Grand Total:** | | $19,553,875.38 | $19,351,321.28 | $34,400,412.56 | $31,837,207.00 | $31,837,207.00 | $31,837,207.00 |

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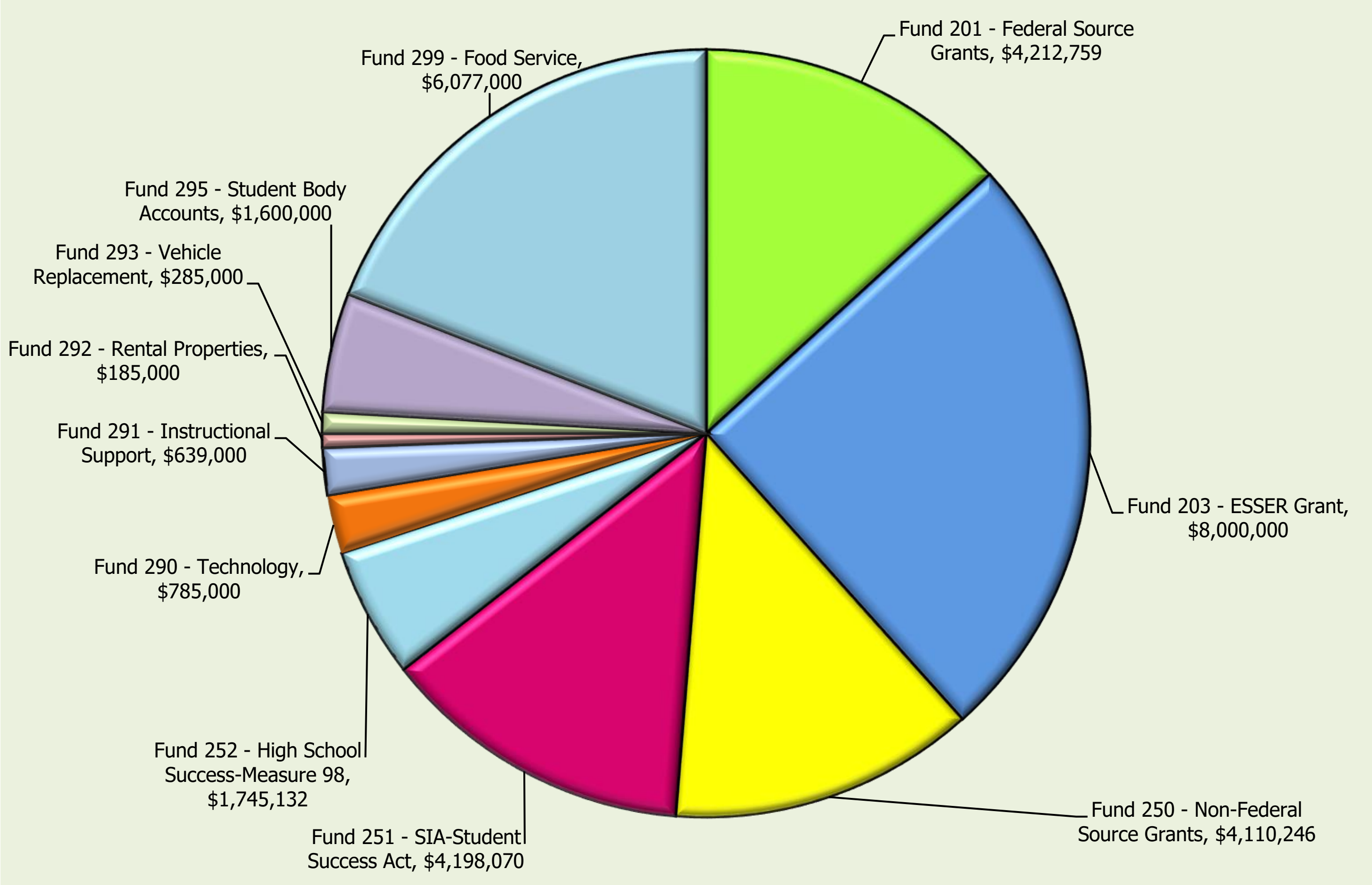
# 2023-2024 Adopted Budget
# Special Revenue Funds 201-299



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# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 201 Federal Funded Grants

### Grants & Projects funded by Federal Sources

| Grant # | Grant Description | Adopted 2023-24 Amount |
|---|---|---|
| 703 | Childcare CCDF Grant | $2,000.00 |
| 711 | Title IA Grant | $2,372,439 |
| 712 | Title IIA Grant | $277,320.00 |
| 717 | Title I-D Grant | $21,000.00 |
| 718 | Foster Children Transportation | $5,000.00 |
| 720 | IDEA Grant | $1,200,000.00 |
| 726 | Title IV Grant | $150,000.00 |
| 727 | ARP - HCY II | $40,000.00 |
| 730 | Perkins Grant | $100,000.00 |
| 734 | ESSA Grant | $25,000 |
| 736 | Indian Education Grant | $20,000 |
| | **Total Fund 201 Grants & Projects** | **$4,212,759.00** |

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Douglas County School District No. 4
1419 NW Valley View Drive Roseburg, OR 97471

Resources Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 201** | **Federal Revenue Grants** | | | | | | | | |
| 4300 | Restricted Federal Revenue | 18,021.00 | 18,355.00 | 18,500.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 4500 | Restricted Revenue Federal through Sta | 3,012,511.83 | 3,446,474.98 | 4,399,000.00 | 0.00 | 4,187,759.00 | 4,187,759.00 | 4,187,759.00 | 0.00 |
| 4900 | Revenue for/on Behalf of the District | 2,917.98 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 4000 | Revenue from Federal Sources | 3,033,450.81 | 3,464,829.98 | 4,422,500.00 | 0.00 | 4,212,759.00 | 4,212,759.00 | 4,212,759.00 | 0.00 |
| Total Fund 201 | Federal Revenue Grants | 3,033,450.81 | 3,464,829.98 | 4,422,500.00 | 0.00 | 4,212,759.00 | 4,212,759.00 | 4,212,759.00 | 0.00 |

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# Requirements Report

## Fund 201 Federal Revenue Grants

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1111** | **K- 5 Elementary Instruction** | | | | | | | | |
| 132 | Stipends-Coaching | 19,155.00 | 32,400.50 | 60,100.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 134 | Extra Hours | 5,054.61 | 257.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 24,209.61 | 32,658.25 | 60,100.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 211 | PERS ER | 2,857.63 | 213.22 | 739.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 1,453.60 | 1,963.60 | 3,612.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 3,479.49 | 4,954.70 | 9,014.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 1,759.25 | 2,425.10 | 4,582.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 59.54 | 67.01 | 228.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 23.26 | 31.93 | 239.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 6.76 | 10.73 | 70.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 188.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 9,639.53 | 9,666.29 | 18,676.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 310 | Instr Professional Services | 0.00 | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 0.00 | 60,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 0.00 | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 1111** | **K- 5 Elementary Instruction** | 33,849.14 | 42,324.54 | 168,776.53 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| **Function 1121** | **Middle School Programs, 6-8** | | | | | | | | |
| 111 | Licensed Salaries | 115,676.50 | 134,702.00 | 141,062.00 | 2.00 | 148,857.00 | 148,857.00 | 148,857.00 | 2.00 |
| 132 | Stipends-Coaching | 29,999.18 | 29,454.54 | 30,000.00 | 0.00 | 7,254.55 | 7,254.55 | 7,254.55 | 0.00 |
| 137 | Opt-out Insur | 5,956.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 151,632.18 | 164,156.54 | 171,062.00 | 2.00 | 156,111.55 | 156,111.55 | 156,111.55 | 2.00 |
| 211 | PERS ER | 13,873.30 | 2,535.54 | 1,804.68 | 0.00 | 1,651.66 | 1,651.66 | 1,651.66 | 0.00 |
| 212 | PERS PU | 2,631.16 | 9,792.03 | 10,295.67 | 0.00 | 9,380.68 | 9,380.68 | 9,380.68 | 0.00 |
| 213 | PERS UAL | 17,471.16 | 24,821.43 | 25,659.04 | 0.00 | 23,963.41 | 23,963.41 | 23,963.41 | 0.00 |
| 214 | PERS Working Retiree | 2,932.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 11,393.34 | 12,146.72 | 13,085.65 | 0.00 | 11,525.44 | 11,525.44 | 11,525.44 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 201** | **Federal Revenue Grants** | | | | | | | | |
| **Function 1121** | **Middle School Programs, 6-8** | | | | | | | | |
| 231 | Workers Comp | 370.82 | 337.49 | 623.50 | 0.00 | 328.87 | 328.87 | 328.87 | 0.00 |
| 232 | Unemployment | 149.11 | 158.85 | 684.78 | 0.00 | 150.77 | 150.77 | 150.77 | 0.00 |
| 233 | WC Hourly Assess | 44.74 | 46.66 | 45.49 | 0.00 | 39.24 | 39.24 | 39.24 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 406.48 | 0.00 | 624.59 | 624.59 | 624.59 | 0.00 |
| 244 | Health Insur | 15,950.98 | 33,092.00 | 34,392.00 | 0.00 | 35,591.12 | 35,591.12 | 35,591.12 | 0.00 |
| 248 | District Paid TSA | 0.00 | 240.00 | 480.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 64,817.45 | 83,170.72 | 87,477.29 | 0.00 | 83,495.78 | 83,495.78 | 83,495.78 | 0.00 |
| 315 | Licensed Sub Services | 527.14 | 122.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 527.14 | 122.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 279.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 0.00 | 279.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 1121** | **Middle School Programs, 6-8** | 216,976.77 | 247,729.70 | 258,539.29 | 2.00 | 239,607.33 | 239,607.33 | 239,607.33 | 2.00 |
| **Function 1131** | **High School Program, 9-12** | | | | | | | | |
| 134 | Extra Hours | 0.00 | 171.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 0.00 | 171.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 0.00 | 10.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 24.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 0.00 | 13.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 0.00 | 0.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 0.00 | 0.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 0.00 | 48.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 1,475.28 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 340 | Travel | 1,758.01 | 5,650.01 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 897.00 | 897.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 2,655.01 | 8,022.29 | 35,000.00 | 0.00 | 35,000.00 | 35,000.00 | 35,000.00 | 0.00 |
| 410 | Consumable Supplies | 355.50 | 238.35 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 3,748.18 | 0.00 | 17,000.00 | 0.00 | 17,000.00 | 17,000.00 | 17,000.00 | 0.00 |
| 470 | Computer Software | 7,074.90 | 4,950.00 | 5,600.00 | 0.00 | 5,600.00 | 5,600.00 | 5,600.00 | 0.00 |
| 480 | Computer Hardware | 72,750.35 | 38,342.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 201** | **Federal Revenue Grants** | | | | | | | | |
| 400 | Supplies | 83,928.93 | 43,530.95 | 32,600.00 | 0.00 | 32,600.00 | 32,600.00 | 32,600.00 | 0.00 |
| 540 | Depreciable Equipment | 0.00 | 0.00 | 16,000.00 | 0.00 | 16,000.00 | 16,000.00 | 16,000.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 0.00 | 16,000.00 | 0.00 | 16,000.00 | 16,000.00 | 16,000.00 | 0.00 |
| Total Function 1131 | High School Program, 9-12 | 86,583.94 | 51,773.37 | 83,600.00 | 0.00 | 83,600.00 | 83,600.00 | 83,600.00 | 0.00 |
| Function 1140 | Pre-kindergarten | | | | | | | | |
| 111 | Licensed Salaries | 50,390.00 | 39,656.60 | 42,715.00 | 1.00 | 68,661.50 | 68,661.50 | 68,661.50 | 1.00 |
| 112 | Classified Salaries | 22,262.40 | 18,391.20 | 22,853.04 | 1.00 | 42,789.84 | 42,789.84 | 42,789.84 | 1.70 |
| 137 | Opt-out Insur | 0.00 | 0.00 | 0.00 | 0.00 | 3,482.00 | 3,482.00 | 3,482.00 | 0.00 |
| 100 | Salaries | 72,652.40 | 58,047.80 | 65,568.04 | 2.00 | 114,933.34 | 114,933.34 | 114,933.34 | 2.70 |
| 211 | PERS ER | 7,194.26 | 218.58 | 0.00 | 0.00 | 1,298.64 | 1,298.64 | 1,298.64 | 0.00 |
| 212 | PERS PU | 4,373.44 | 2,780.69 | 3,962.89 | 0.00 | 6,934.91 | 6,934.91 | 6,934.91 | 0.00 |
| 213 | PERS UAL | 10,461.98 | 7,018.62 | 9,835.20 | 0.00 | 17,642.39 | 17,642.39 | 17,642.39 | 0.00 |
| 220 | Social Security | 5,178.73 | 4,328.06 | 5,015.77 | 0.00 | 8,684.88 | 8,684.88 | 8,684.88 | 0.00 |
| 231 | Workers Comp | 177.35 | 119.59 | 238.92 | 0.00 | 242.28 | 242.28 | 242.28 | 0.00 |
| 232 | Unemployment | 67.67 | 56.58 | 262.32 | 0.00 | 113.52 | 113.52 | 113.52 | 0.00 |
| 233 | WC Hourly Assess | 35.58 | 32.18 | 33.90 | 0.00 | 48.32 | 48.32 | 48.32 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 160.64 | 0.00 | 459.72 | 459.72 | 459.72 | 0.00 |
| 244 | Health Insur | 31,912.00 | 31,749.45 | 34,392.00 | 0.00 | 32,689.44 | 32,689.44 | 32,689.44 | 0.00 |
| 248 | District Paid TSA | 240.00 | 0.00 | 480.00 | 0.00 | 648.00 | 648.00 | 648.00 | 0.00 |
| 200 | Benefits | 59,641.01 | 46,303.75 | 54,381.64 | 0.00 | 68,762.10 | 68,762.10 | 68,762.10 | 0.00 |
| 314 | Class Sub Services | 0.00 | 0.00 | 500.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 315 | Licensed Sub Services | 659.28 | 1,184.86 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 332 | Non Reimbursable Student Transp | 3,935.66 | 14,629.23 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 300 | Purchased Services | 4,594.94 | 15,814.09 | 35,500.00 | 0.00 | 45,000.00 | 45,000.00 | 45,000.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 0.00 | 562.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 400 | Supplies | 0.00 | 0.00 | 562.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| Total Function 1140 | Pre-kindergarten | 136,888.35 | 120,165.64 | 156,011.68 | 2.00 | 253,695.44 | 253,695.44 | 253,695.44 | 2.70 |
| Function 1220 | Developmental Learning Centers | | | | | | | | |
| 111 | Licensed Salaries | 90,468.12 | 98,684.64 | 110,158.00 | 2.00 | 134,650.00 | 134,650.00 | 134,650.00 | 2.00 |
| 112 | Classified Salaries | 98,449.67 | 93,182.77 | 115,420.88 | 4.50 | 118,675.08 | 118,675.08 | 118,675.08 | 4.50 |
| 122 | Classified Subs | 3,663.27 | 4,097.46 | 6,545.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 201** | **Federal Revenue Grants** | | | | | | | | |
| **Function 1220** | **Developmental Learning Centers** | | | | | | | | |
| 132 | Stipends-Coaching | 602.56 | 669.98 | 815.66 | 0.00 | 1,051.36 | 1,051.36 | 1,051.36 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 1,037.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 12,916.00 | 13,447.00 | 13,928.00 | 0.00 | 562.00 | 562.00 | 562.00 | 0.00 |
| 100 | Salaries | 206,099.62 | 211,118.95 | 246,868.34 | 6.50 | 254,938.44 | 254,938.44 | 254,938.44 | 6.50 |
| 211 | PERS ER | 20,251.77 | 698.11 | 5,000.00 | 0.00 | 1,118.77 | 1,118.77 | 1,118.77 | 0.00 |
| 212 | PERS PU | 12,146.22 | 11,818.56 | 14,433.62 | 0.00 | 12,614.26 | 12,614.26 | 12,614.26 | 0.00 |
| 213 | PERS UAL | 29,455.30 | 30,415.01 | 36,048.36 | 0.00 | 35,133.36 | 35,133.36 | 35,133.36 | 0.00 |
| 220 | Social Security | 14,993.31 | 15,612.48 | 18,002.29 | 0.00 | 19,449.05 | 19,449.05 | 19,449.05 | 0.00 |
| 231 | Workers Comp | 503.01 | 434.04 | 875.40 | 0.00 | 537.21 | 537.21 | 537.21 | 0.00 |
| 232 | Unemployment | 196.02 | 204.05 | 941.17 | 0.00 | 254.24 | 254.24 | 254.24 | 0.00 |
| 233 | WC Hourly Assess | 114.88 | 106.40 | 114.15 | 0.00 | 116.91 | 116.91 | 116.91 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 599.17 | 0.00 | 1,019.61 | 1,019.61 | 1,019.61 | 0.00 |
| 244 | Health Insur | 46,054.56 | 21,427.83 | 21,589.44 | 0.00 | 59,583.72 | 59,583.72 | 59,583.72 | 0.00 |
| 248 | District Paid TSA | 0.00 | 0.00 | 240.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 123,715.07 | 80,716.48 | 97,843.60 | 0.00 | 129,827.13 | 129,827.13 | 129,827.13 | 0.00 |
| 314 | Class Sub Services | 0.00 | 4,214.16 | 8,000.00 | 0.00 | 8,000.00 | 8,000.00 | 8,000.00 | 0.00 |
| 315 | Licensed Sub Services | 880.54 | 3,249.36 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 300 | Purchased Services | 880.54 | 7,463.52 | 18,000.00 | 0.00 | 18,000.00 | 18,000.00 | 18,000.00 | 0.00 |
| Total Function 1220 | Developmental Learning Centers | 330,695.23 | 299,298.95 | 362,711.94 | 6.50 | 402,765.57 | 402,765.57 | 402,765.57 | 6.50 |
| **Function 1221** | **Turn Around Program** | | | | | | | | |
| 111 | Licensed Salaries | 75,264.00 | 54,395.79 | 50,485.00 | 1.00 | 56,931.00 | 56,931.00 | 56,931.00 | 1.00 |
| 112 | Classified Salaries | 19,765.83 | 17,429.36 | 20,917.12 | 0.88 | 22,230.88 | 22,230.88 | 22,230.88 | 0.88 |
| 122 | Classified Subs | 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 0.00 | 0.00 | 0.00 | 0.00 | 778.16 | 778.16 | 778.16 | 0.00 |
| 134 | Extra Hours | 0.00 | 195.94 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 137 | Opt-out Insur | 0.00 | 0.00 | 0.00 | 0.00 | 6,964.00 | 6,964.00 | 6,964.00 | 0.00 |
| 100 | Salaries | 95,029.83 | 72,021.09 | 82,402.12 | 1.88 | 96,904.04 | 96,904.04 | 96,904.04 | 1.88 |
| 211 | PERS ER | 9,401.98 | 427.68 | 2,000.00 | 0.00 | 666.91 | 666.91 | 666.91 | 0.00 |
| 212 | PERS PU | 5,715.55 | 4,323.12 | 4,298.40 | 0.00 | 3,880.44 | 3,880.44 | 3,880.44 | 0.00 |
| 213 | PERS UAL | 13,684.30 | 10,832.82 | 10,710.26 | 0.00 | 11,633.59 | 11,633.59 | 11,633.59 | 0.00 |
| 220 | Social Security | 7,108.79 | 5,516.67 | 5,462.18 | 0.00 | 6,459.92 | 6,459.92 | 6,459.92 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 201** | **Federal Revenue Grants** | | | | | | | | |
| **Function 1221** | **Turn Around Program** | | | | | | | | |
| 231 | Workers Comp | 231.99 | 147.90 | 260.04 | 0.00 | 183.06 | 183.06 | 183.06 | 0.00 |
| 232 | Unemployment | 84.45 | 69.23 | 285.60 | 0.00 | 84.48 | 84.48 | 84.48 | 0.00 |
| 233 | WC Hourly Assess | 33.93 | 30.71 | 32.33 | 0.00 | 34.25 | 34.25 | 34.25 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 117.81 | 0.00 | 347.64 | 347.64 | 347.64 | 0.00 |
| 244 | Health Insur | 29,912.56 | 20,511.82 | 32,242.56 | 0.00 | 15,680.88 | 15,680.88 | 15,680.88 | 0.00 |
| 248 | District Paid TSA | 240.00 | 60.00 | 240.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 66,413.55 | 41,919.95 | 55,649.18 | 0.00 | 38,971.17 | 38,971.17 | 38,971.17 | 0.00 |
| 314 | Class Sub Services | 0.00 | 0.00 | 550.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 1,475.28 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 1,475.28 | 1,550.00 | 0.00 | 11,000.00 | 11,000.00 | 11,000.00 | 0.00 |
| **Total Function 1221** | **Turn Around Program** | 161,443.38 | 115,416.32 | 139,601.30 | 1.88 | 146,875.21 | 146,875.21 | 146,875.21 | 1.88 |
| **Function 1250** | **LRC Classroom** | | | | | | | | |
| 112 | Classified Salaries | 160,534.74 | 156,397.25 | 184,443.09 | 7.69 | 190,574.76 | 190,574.76 | 190,574.76 | 7.69 |
| 122 | Classified Subs | 466.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 17,057.25 | 5,901.00 | 6,111.00 | 0.00 | 6,111.00 | 6,111.00 | 6,111.00 | 0.00 |
| 100 | Salaries | 178,058.92 | 162,298.25 | 190,554.09 | 7.69 | 196,685.76 | 196,685.76 | 196,685.76 | 7.69 |
| 211 | PERS ER | 24,181.53 | 1,212.18 | 4,064.88 | 0.00 | 3,779.40 | 3,779.40 | 3,779.40 | 0.00 |
| 212 | PERS PU | 6,779.78 | 8,486.59 | 11,530.20 | 0.00 | 9,582.95 | 9,582.95 | 9,582.95 | 0.00 |
| 213 | PERS UAL | 23,513.81 | 22,053.58 | 28,583.27 | 0.00 | 30,191.38 | 30,191.38 | 30,191.38 | 0.00 |
| 214 | PERS Working Retiree | 425.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 12,750.88 | 11,887.81 | 14,566.15 | 0.00 | 14,512.80 | 14,512.80 | 14,512.80 | 0.00 |
| 231 | Workers Comp | 434.72 | 517.97 | 1,167.72 | 0.00 | 414.36 | 414.36 | 414.36 | 0.00 |
| 232 | Unemployment | 165.95 | 152.40 | 761.78 | 0.00 | 189.83 | 189.83 | 189.83 | 0.00 |
| 233 | WC Hourly Assess | 119.94 | 120.47 | 133.65 | 0.00 | 134.01 | 134.01 | 134.01 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 465.68 | 0.00 | 786.60 | 786.60 | 786.60 | 0.00 |
| 244 | Health Insur | 43,253.43 | 59,689.86 | 78,006.92 | 0.00 | 58,525.81 | 58,525.81 | 58,525.81 | 0.00 |
| 248 | District Paid TSA | 255.54 | 0.69 | 1,661.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 111,880.60 | 104,121.55 | 140,941.65 | 0.00 | 118,117.14 | 118,117.14 | 118,117.14 | 0.00 |
| 314 | Class Sub Services | 0.00 | 1,350.54 | 5,300.00 | 0.00 | 7,200.00 | 7,200.00 | 7,200.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 245.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 1,596.42 | 5,300.00 | 0.00 | 7,200.00 | 7,200.00 | 7,200.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 201** | **Federal Revenue Grants** | | | | | | | | |
| **Function 1250** | **LRC Classroom** | | | | | | | | |
| 410 | Consumable Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 10,191.04 | 10,191.04 | 10,191.04 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 1,098.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 0.00 | 1,098.94 | 0.00 | 0.00 | 15,191.04 | 15,191.04 | 15,191.04 | 0.00 |
| Total Function 1250 | LRC Classroom | 289,939.52 | 269,115.16 | 336,795.74 | 7.69 | 337,193.94 | 337,193.94 | 337,193.94 | 7.69 |
| **Function 1272** | **Title 1** | | | | | | | | |
| 111 | Licensed Salaries | 335,212.20 | 431,856.68 | 628,624.00 | 6.00 | 443,786.00 | 443,786.00 | 443,786.00 | 6.00 |
| 112 | Classified Salaries | 139,855.92 | 149,817.33 | 156,486.96 | 6.13 | 156,077.04 | 156,077.04 | 156,077.04 | 6.13 |
| 122 | Classified Subs | 2,473.69 | 767.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 73.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 28,098.94 | 29,336.68 | 30,534.00 | 0.00 | 17,622.88 | 17,622.88 | 17,622.88 | 0.00 |
| 100 | Salaries | 505,714.60 | 611,778.16 | 815,644.96 | 12.13 | 617,485.92 | 617,485.92 | 617,485.92 | 12.13 |
| 211 | PERS ER | 59,500.16 | 8,203.05 | 9,466.66 | 0.00 | 8,408.84 | 8,408.84 | 8,408.84 | 0.00 |
| 212 | PERS PU | 29,108.39 | 32,854.98 | 47,382.56 | 0.00 | 33,164.42 | 33,164.42 | 33,164.42 | 0.00 |
| 213 | PERS UAL | 72,696.22 | 92,558.42 | 122,347.50 | 0.00 | 97,727.60 | 97,727.60 | 97,727.60 | 0.00 |
| 220 | Social Security | 36,872.00 | 45,526.11 | 62,396.87 | 0.00 | 46,623.43 | 46,623.43 | 46,623.43 | 0.00 |
| 231 | Workers Comp | 1,235.16 | 1,259.80 | 3,042.17 | 0.00 | 1,301.06 | 1,301.06 | 1,301.06 | 0.00 |
| 232 | Unemployment | 481.97 | 595.32 | 3,262.60 | 0.00 | 605.21 | 605.21 | 605.21 | 0.00 |
| 233 | WC Hourly Assess | 197.82 | 217.29 | 459.48 | 0.00 | 219.70 | 219.70 | 219.70 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 2,293.80 | 0.00 | 2,470.17 | 2,470.17 | 2,470.17 | 0.00 |
| 244 | Health Insur | 97,340.74 | 100,295.12 | 136,469.28 | 0.00 | 111,858.51 | 111,858.51 | 111,858.51 | 0.00 |
| 248 | District Paid TSA | 967.27 | 1,200.00 | 1,920.00 | 0.00 | 1,200.00 | 1,200.00 | 1,200.00 | 0.00 |
| 200 | Benefits | 298,399.73 | 282,710.09 | 389,040.92 | 0.00 | 303,578.94 | 303,578.94 | 303,578.94 | 0.00 |
| 314 | Class Sub Services | 0.00 | 2,600.75 | 17,500.00 | 0.00 | 18,500.00 | 18,500.00 | 18,500.00 | 0.00 |
| 315 | Licensed Sub Services | 7,911.99 | 6,445.52 | 22,000.00 | 0.00 | 22,000.00 | 22,000.00 | 22,000.00 | 0.00 |
| 300 | Purchased Services | 7,911.99 | 9,046.27 | 39,500.00 | 0.00 | 40,500.00 | 40,500.00 | 40,500.00 | 0.00 |
| 410 | Consumable Supplies | 3,701.22 | 31.50 | 25,000.00 | 0.00 | 63,739.53 | 63,739.53 | 63,739.53 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 2,394.95 | 5,000.00 | 0.00 | 7,000.00 | 7,000.00 | 7,000.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 174,575.00 | 41,600.00 | 0.00 | 84,000.00 | 84,000.00 | 84,000.00 | 0.00 |
| 400 | Supplies | 3,701.22 | 177,001.45 | 71,600.00 | 0.00 | 154,739.53 | 154,739.53 | 154,739.53 | 0.00 |
| Total Function 1272 | Title 1 | 815,727.54 | 1,080,535.97 | 1,315,785.88 | 12.13 | 1,116,304.39 | 1,116,304.39 | 1,116,304.39 | 12.13 |

## Fund 201 Federal Revenue Grants

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1292** | **Teen Parent Programs** | | | | | | | | |
| 112 | Classified Salaries | 0.00 | 0.00 | 1,516.00 | 0.00 | 1,516.00 | 1,516.00 | 1,516.00 | 0.00 |
| 100 | Salaries | 0.00 | 0.00 | 1,516.00 | 0.00 | 1,516.00 | 1,516.00 | 1,516.00 | 0.00 |
| 211 | PERS ER | 0.00 | 0.00 | 30.00 | 0.00 | 30.00 | 30.00 | 30.00 | 0.00 |
| 212 | PERS PU | 0.00 | 0.00 | 91.00 | 0.00 | 91.00 | 91.00 | 91.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 0.00 | 227.00 | 0.00 | 227.00 | 227.00 | 227.00 | 0.00 |
| 220 | Social Security | 0.00 | 0.00 | 116.00 | 0.00 | 116.00 | 116.00 | 116.00 | 0.00 |
| 231 | Workers Comp | 0.00 | 0.00 | 6.00 | 0.00 | 6.00 | 6.00 | 6.00 | 0.00 |
| 232 | Unemployment | 0.00 | 0.00 | 6.00 | 0.00 | 6.00 | 6.00 | 6.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 0.00 | 2.00 | 0.00 | 2.00 | 2.00 | 2.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 6.00 | 0.00 | 6.00 | 6.00 | 6.00 | 0.00 |
| 200 | Benefits | 0.00 | 0.00 | 484.00 | 0.00 | 484.00 | 484.00 | 484.00 | 0.00 |
| **Total Function 1292** | **Teen Parent Programs** | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| **Function 1294** | **Youth Corrections** | | | | | | | | |
| 410 | Consumable Supplies | 0.00 | 19,337.00 | 20,000.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 400 | Supplies | 0.00 | 19,337.00 | 20,000.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| **Total Function 1294** | **Youth Corrections** | 0.00 | 19,337.00 | 20,000.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| **Function 1299** | **Other Designated Programs** | | | | | | | | |
| 112 | Classified Salaries | 8,622.48 | 7,962.24 | 8,202.24 | 0.30 | 8,500.00 | 8,500.00 | 8,500.00 | 0.00 |
| 100 | Salaries | 8,622.48 | 7,962.24 | 8,202.24 | 0.30 | 8,500.00 | 8,500.00 | 8,500.00 | 0.00 |
| 211 | PERS ER | 1,320.96 | 173.52 | 178.80 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| 212 | PERS PU | 517.32 | 477.72 | 492.12 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 213 | PERS UAL | 1,241.64 | 1,209.60 | 1,230.36 | 0.00 | 1,250.00 | 1,250.00 | 1,250.00 | 0.00 |
| 220 | Social Security | 572.76 | 540.76 | 627.48 | 0.00 | 645.00 | 645.00 | 645.00 | 0.00 |
| 231 | Workers Comp | 20.86 | 16.45 | 29.88 | 0.00 | 30.00 | 30.00 | 30.00 | 0.00 |
| 232 | Unemployment | 7.47 | 7.10 | 32.76 | 0.00 | 35.00 | 35.00 | 35.00 | 0.00 |
| 233 | WC Hourly Assess | 6.01 | 4.65 | 5.18 | 0.00 | 10.00 | 10.00 | 10.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 21.84 | 0.00 | 22.00 | 22.00 | 22.00 | 0.00 |
| 244 | Health Insur | 5,711.50 | 5,036.88 | 5,218.92 | 0.00 | 5,500.00 | 5,500.00 | 5,500.00 | 0.00 |
| 200 | Benefits | 9,398.52 | 7,466.68 | 7,837.34 | 0.00 | 8,192.00 | 8,192.00 | 8,192.00 | 0.00 |
| 311 | Contracted Instruction Services | 0.00 | 700.00 | 11,000.00 | 0.00 | 12,000.00 | 12,000.00 | 12,000.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 201** | **Federal Revenue Grants** | | | | | | | | |
| **Function 1299** | **Other Designated Programs** | | | | | | | | |
| 340 | Travel | 0.00 | 269.99 | 5,500.00 | 0.00 | 6,000.00 | 6,000.00 | 6,000.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 969.99 | 16,500.00 | 0.00 | 18,000.00 | 18,000.00 | 18,000.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 1,956.09 | 15,960.42 | 0.00 | 15,308.00 | 15,308.00 | 15,308.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 400 | Supplies | 0.00 | 1,956.09 | 25,960.42 | 0.00 | 25,308.00 | 25,308.00 | 25,308.00 | 0.00 |
| Total Function 1299 | Other Designated Programs | 18,021.00 | 18,355.00 | 58,500.00 | 0.30 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 |
| **Function 1400** | **Summer School Programs** | | | | | | | | |
| 134 | Extra Hours | 0.00 | 0.00 | 0.00 | 0.00 | 64,000.00 | 64,000.00 | 64,000.00 | 0.00 |
| 100 | Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 64,000.00 | 64,000.00 | 64,000.00 | 0.00 |
| Total Function 1400 | Summer School Programs | 0.00 | 0.00 | 0.00 | 0.00 | 64,000.00 | 64,000.00 | 64,000.00 | 0.00 |
| **Function 2110** | **Attendance and Social Work Services** | | | | | | | | |
| 112 | Classified Salaries | 16,013.04 | 18,272.64 | 18,823.20 | 0.70 | 22,783.51 | 22,783.51 | 22,783.51 | 0.65 |
| 100 | Salaries | 16,013.04 | 18,272.64 | 18,823.20 | 0.70 | 22,783.51 | 22,783.51 | 22,783.51 | 0.65 |
| 211 | PERS ER | 2,453.16 | 398.40 | 410.40 | 0.00 | 500.11 | 500.11 | 500.11 | 0.00 |
| 212 | PERS PU | 960.84 | 1,096.32 | 1,129.44 | 0.00 | 1,376.42 | 1,376.42 | 1,376.42 | 0.00 |
| 213 | PERS UAL | 2,305.92 | 2,775.94 | 2,823.48 | 0.00 | 3,497.26 | 3,497.26 | 3,497.26 | 0.00 |
| 220 | Social Security | 1,063.77 | 1,241.05 | 1,440.00 | 0.00 | 1,621.07 | 1,621.07 | 1,621.07 | 0.00 |
| 231 | Workers Comp | 38.86 | 37.68 | 68.52 | 0.00 | 47.96 | 47.96 | 47.96 | 0.00 |
| 232 | Unemployment | 13.96 | 16.14 | 75.36 | 0.00 | 21.24 | 21.24 | 21.24 | 0.00 |
| 233 | WC Hourly Assess | 11.09 | 11.83 | 11.90 | 0.00 | 13.98 | 13.98 | 13.98 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 50.24 | 0.00 | 91.10 | 91.10 | 91.10 | 0.00 |
| 244 | Health Insur | 10,397.40 | 11,559.12 | 11,977.08 | 0.00 | 11,567.39 | 11,567.39 | 11,567.39 | 0.00 |
| 248 | District Paid TSA | 0.00 | 0.00 | 0.00 | 0.00 | 156.00 | 156.00 | 156.00 | 0.00 |
| 200 | Benefits | 17,245.00 | 17,136.48 | 17,986.42 | 0.00 | 18,892.53 | 18,892.53 | 18,892.53 | 0.00 |
| 351 | Telephone | 254.67 | 249.95 | 500.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 300 | Purchased Services | 254.67 | 249.95 | 500.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 419 | Gasoline-Diesel Fuel | 116.23 | 948.48 | 500.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 400 | Supplies | 116.23 | 948.48 | 500.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| Total Function 2110 | Attendance and Social Work Services | 33,628.94 | 36,607.55 | 37,809.62 | 0.70 | 47,676.04 | 47,676.04 | 47,676.04 | 0.65 |

## Fund 201 Federal Revenue Grants

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 2140** | **Evaluation Services** | | | | | | | | |
| 111 | Licensed Salaries | 16,495.51 | 16,260.47 | 18,892.31 | 0.35 | 28,782.23 | 28,782.23 | 28,782.23 | 0.35 |
| 112 | Classified Salaries | 24,177.71 | 25,630.13 | 26,396.13 | 0.75 | 28,062.72 | 28,062.72 | 28,062.72 | 0.75 |
| 132 | Stipends-Coaching | 613.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 165.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 41,286.90 | 42,055.60 | 45,288.44 | 1.10 | 56,844.95 | 56,844.95 | 56,844.95 | 1.10 |
| 211 | PERS ER | 3,101.62 | 235.74 | 0.00 | 0.00 | 719.55 | 719.55 | 719.55 | 0.00 |
| 212 | PERS PU | 1,885.40 | 2,526.45 | 2,721.96 | 0.00 | 1,683.72 | 1,683.72 | 1,683.72 | 0.00 |
| 213 | PERS UAL | 4,524.99 | 6,352.60 | 6,793.20 | 0.00 | 6,148.49 | 6,148.49 | 6,148.49 | 0.00 |
| 220 | Social Security | 3,005.60 | 3,072.63 | 3,407.16 | 0.00 | 4,155.35 | 4,155.35 | 4,155.35 | 0.00 |
| 231 | Workers Comp | 100.85 | 86.43 | 164.99 | 0.00 | 119.76 | 119.76 | 119.76 | 0.00 |
| 232 | Unemployment | 39.33 | 40.18 | 178.20 | 0.00 | 54.24 | 54.24 | 54.24 | 0.00 |
| 233 | WC Hourly Assess | 22.66 | 21.33 | 21.65 | 0.00 | 22.61 | 22.61 | 22.61 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 105.70 | 0.00 | 227.28 | 227.28 | 227.28 | 0.00 |
| 244 | Health Insur | 17,507.70 | 16,748.55 | 18,915.48 | 0.00 | 19,575.61 | 19,575.61 | 19,575.61 | 0.00 |
| 248 | District Paid TSA | 0.00 | 63.00 | 84.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 30,188.15 | 29,146.91 | 32,392.34 | 0.00 | 32,706.61 | 32,706.61 | 32,706.61 | 0.00 |
| **Total Function 2140** | **Evaluation Services** | 71,475.05 | 71,202.51 | 77,680.78 | 1.10 | 89,551.56 | 89,551.56 | 89,551.56 | 1.10 |
| **Function 2190** | **Office of Student Services** | | | | | | | | |
| 111 | Licensed Salaries | 4,590.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 112 | Classified Salaries | 10,452.00 | 10,971.97 | 11,299.57 | 0.25 | 10,608.00 | 10,608.00 | 10,608.00 | 0.25 |
| 114 | Managerial/Supervisory | 49,548.50 | 4,571.34 | 55,645.94 | 0.50 | 52,572.00 | 52,572.00 | 52,572.00 | 0.50 |
| 134 | Extra Hours | 0.00 | 0.00 | 7,612.00 | 0.00 | 4,460.00 | 4,460.00 | 4,460.00 | 0.00 |
| 137 | Opt-out Insur | 541.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 65,132.50 | 15,543.31 | 74,557.51 | 0.75 | 67,640.00 | 67,640.00 | 67,640.00 | 0.75 |
| 211 | PERS ER | 9,776.66 | 825.50 | 1,608.76 | 0.00 | 1,272.16 | 1,272.16 | 1,272.16 | 0.00 |
| 212 | PERS PU | 3,780.81 | 280.36 | 4,464.36 | 0.00 | 4,062.80 | 4,062.80 | 4,062.80 | 0.00 |
| 213 | PERS UAL | 9,379.04 | 2,307.71 | 11,151.74 | 0.00 | 10,498.04 | 10,498.04 | 10,498.04 | 0.00 |
| 220 | Social Security | 4,725.45 | 1,146.98 | 5,687.24 | 0.00 | 5,122.18 | 5,122.18 | 5,122.18 | 0.00 |
| 231 | Workers Comp | 164.39 | 31.82 | 273.84 | 0.00 | 143.08 | 143.08 | 143.08 | 0.00 |
| 232 | Unemployment | 61.68 | 14.99 | 297.84 | 0.00 | 71.70 | 71.70 | 71.70 | 0.00 |
| 233 | WC Hourly Assess | 19.90 | 6.81 | 48.39 | 0.00 | 26.90 | 26.90 | 26.90 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 201** | **Federal Revenue Grants** | | | | | | | | |
| **Function 2190** | **Office of Student Services** | | | | | | | | |
| 234 | PFMLI | 0.00 | 0.00 | 163.92 | 0.00 | 262.60 | 262.60 | 262.60 | 0.00 |
| 244 | Health Insur | 11,876.76 | 4,799.49 | 12,896.64 | 0.00 | 13,346.88 | 13,346.88 | 13,346.88 | 0.00 |
| 248 | District Paid TSA | 510.00 | 161.37 | 60.00 | 0.00 | 1,200.00 | 1,200.00 | 1,200.00 | 0.00 |
| 200 | Benefits | 40,294.69 | 9,575.03 | 36,652.73 | 0.00 | 36,006.34 | 36,006.34 | 36,006.34 | 0.00 |
| 314 | Class Sub Services | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 690 | Grant Indirect Charges | 0.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 600 | Other | 0.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| **Total Function 2190** | **Office of Student Services** | 105,427.19 | 25,118.34 | 116,210.24 | 0.75 | 108,646.34 | 108,646.34 | 108,646.34 | 0.75 |
| **Function 2210** | **Improvement of Instruction Services** | | | | | | | | |
| 111 | Licensed Salaries | 114,920.52 | 286,663.00 | 318,955.99 | 5.00 | 353,894.50 | 353,894.50 | 353,894.50 | 5.00 |
| 114 | Managerial/Supervisory | 31,762.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 21,600.18 | 27,600.00 | 27,600.00 | 0.00 | 37,200.00 | 37,200.00 | 37,200.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 172.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 15,025.24 | 21,536.06 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 137 | Opt-out Insur | 19,374.00 | 13,988.50 | 13,928.00 | 0.00 | 13,928.00 | 13,928.00 | 13,928.00 | 0.00 |
| 100 | Salaries | 202,854.63 | 349,787.56 | 360,483.99 | 5.00 | 430,022.50 | 430,022.50 | 430,022.50 | 5.00 |
| 211 | PERS ER | 25,587.64 | 6,035.03 | 4,146.01 | 0.00 | 4,328.07 | 4,328.07 | 4,328.07 | 0.00 |
| 212 | PERS PU | 8,689.60 | 18,195.16 | 21,700.23 | 0.00 | 22,436.77 | 22,436.77 | 22,436.77 | 0.00 |
| 213 | PERS UAL | 29,211.22 | 50,547.21 | 54,072.78 | 0.00 | 62,171.60 | 62,171.60 | 62,171.60 | 0.00 |
| 214 | PERS Working Retiree | 2,218.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 14,545.23 | 25,461.12 | 27,577.26 | 0.00 | 30,302.87 | 30,302.87 | 30,302.87 | 0.00 |
| 231 | Workers Comp | 495.57 | 719.78 | 1,313.21 | 0.00 | 853.63 | 853.63 | 853.63 | 0.00 |
| 232 | Unemployment | 189.97 | 332.74 | 1,442.05 | 0.00 | 396.59 | 396.59 | 396.59 | 0.00 |
| 233 | WC Hourly Assess | 59.93 | 100.22 | 98.84 | 0.00 | 103.42 | 103.42 | 103.42 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 854.08 | 0.00 | 1,620.47 | 1,620.47 | 1,620.47 | 0.00 |
| 244 | Health Insur | 37,347.05 | 64,932.70 | 68,902.08 | 0.00 | 71,250.59 | 71,250.59 | 71,250.59 | 0.00 |
| 248 | District Paid TSA | 555.00 | 420.00 | 1,200.00 | 0.00 | 488.80 | 488.80 | 488.80 | 0.00 |
| 200 | Benefits | 118,899.46 | 166,743.96 | 181,306.54 | 0.00 | 193,952.81 | 193,952.81 | 193,952.81 | 0.00 |
| 310 | Instr Professional Services | 135,900.00 | 109,950.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 315 | Licensed Sub Services | 325.70 | 693.08 | 500.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 201** | **Federal Revenue Grants** | | | | | | | | |
| **Function 2210** | **Improvement of Instruction Services** | | | | | | | | |
| 340 | Travel | 3,465.00 | 15,275.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 8,833.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 148,524.04 | 125,918.08 | 500.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 410 | Consumable Supplies | 8,406.97 | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 8,406.97 | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2210 | Improvement of Instruction Services | 478,685.10 | 642,449.60 | 562,290.53 | 5.00 | 628,975.31 | 628,975.31 | 628,975.31 | 5.00 |
| **Function 2220** | **Media Support and Libraries** | | | | | | | | |
| 134 | Extra Hours | 407.17 | 1,474.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 407.17 | 1,474.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 51.67 | 14.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 24.56 | 88.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 58.61 | 219.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 30.00 | 108.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 0.99 | 3.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 0.41 | 1.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.08 | 0.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 166.32 | 437.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2220 | Media Support and Libraries | 573.49 | 1,912.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 2230** | **Assessment And Testing** | | | | | | | | |
| 315 | Licensed Sub Services | 2,996.65 | 245.88 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 300 | Purchased Services | 2,996.65 | 245.88 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| Total Function 2230 | Assessment And Testing | 2,996.65 | 245.88 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| **Function 2240** | **Instructional Staff Development** | | | | | | | | |
| 121 | Licensed Subs | 0.00 | 717.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 36,366.45 | 41,363.60 | 40,261.55 | 0.00 | 48,639.00 | 48,639.00 | 48,639.00 | 0.00 |
| 134 | Extra Hours | 50,758.04 | 123,606.18 | 5,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 137 | Opt-out Insur | 6,458.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 93,582.49 | 165,687.69 | 45,261.55 | 0.00 | 68,639.00 | 68,639.00 | 68,639.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 201** | **Federal Revenue Grants** | | | | | | | | |
| **Function 2240** | **Instructional Staff Development** | | | | | | | | |
| 211 | PERS ER | 11,654.59 | 2,814.54 | 1,534.17 | 0.00 | 1,600.44 | 1,600.44 | 1,600.44 | 0.00 |
| 212 | PERS PU | 4,400.63 | 7,090.17 | 2,719.25 | 0.00 | 1,545.21 | 1,545.21 | 1,545.21 | 0.00 |
| 213 | PERS UAL | 13,333.54 | 23,666.76 | 6,979.52 | 0.00 | 8,406.33 | 8,406.33 | 8,406.33 | 0.00 |
| 214 | PERS Working Retiree | 350.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 7,021.62 | 11,671.90 | 3,479.08 | 0.00 | 4,082.92 | 4,082.92 | 4,082.92 | 0.00 |
| 231 | Workers Comp | 231.24 | 355.16 | 166.72 | 0.00 | 122.63 | 122.63 | 122.63 | 0.00 |
| 232 | Unemployment | 91.60 | 163.86 | 170.93 | 0.00 | 56.97 | 56.97 | 56.97 | 0.00 |
| 233 | WC Hourly Assess | 26.72 | 45.14 | 14.96 | 0.00 | 19.03 | 19.03 | 19.03 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 32.69 | 0.00 | 194.48 | 194.48 | 194.48 | 0.00 |
| 246 | Staff Tuition Reimbursement | 36,054.74 | 17,894.26 | 31,667.00 | 0.00 | 30,000.00 | 30,000.00 | 30,000.00 | 0.00 |
| 200 | Benefits | 73,164.83 | 63,701.79 | 46,764.32 | 0.00 | 46,028.01 | 46,028.01 | 46,028.01 | 0.00 |
| 310 | Instr Professional Services | 2,050.00 | 27,552.94 | 7,822.00 | 0.00 | 7,517.01 | 7,517.01 | 7,517.01 | 0.00 |
| 311 | Contracted Instruction Services | 3,000.00 | 0.00 | 68,000.00 | 0.00 | 48,000.00 | 48,000.00 | 48,000.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 392.98 | 4,000.00 | 0.00 | 13,500.00 | 13,500.00 | 13,500.00 | 0.00 |
| 315 | Licensed Sub Services | 17,870.80 | 98,190.32 | 165,264.60 | 0.00 | 154,683.85 | 154,683.85 | 154,683.85 | 0.00 |
| 340 | Travel | 300.00 | 51,567.96 | 58,000.00 | 0.00 | 58,000.00 | 58,000.00 | 58,000.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 140.00 | 7,197.00 | 10,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 389 | Non Instr Professional & Technical Serv | 0.00 | 0.00 | 0.00 | 0.00 | 25,500.00 | 25,500.00 | 25,500.00 | 0.00 |
| 300 | Purchased Services | 23,360.80 | 184,901.20 | 313,086.60 | 0.00 | 312,200.86 | 312,200.86 | 312,200.86 | 0.00 |
| 410 | Consumable Supplies | 2,966.43 | 40.60 | 5,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 509.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | 723.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 4,199.95 | 40.60 | 5,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| Total Function 2240 | Instructional Staff Development | 194,308.07 | 414,331.28 | 410,112.47 | 0.00 | 451,867.87 | 451,867.87 | 451,867.87 | 0.00 |
| **Function 2544** | **Maintenance Services** | | | | | | | | |
| 410 | Consumable Supplies | 0.00 | 0.00 | 125,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 0.00 | 105,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 0.00 | 0.00 | 230,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2544 | Maintenance Services | 0.00 | 0.00 | 230,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 2550** | **Student Transportation** | | | | | | | | |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 201** | **Federal Revenue Grants** | | | | | | | | |
| **Function 2550** | **Student Transportation** | | | | | | | | |
| 114 | Managerial/Supervisory | 2,110.00 | 0.00 | 3,785.00 | 0.00 | 3,785.00 | 3,785.00 | 3,785.00 | 0.00 |
| 100 | Salaries | 2,110.00 | 0.00 | 3,785.00 | 0.00 | 3,785.00 | 3,785.00 | 3,785.00 | 0.00 |
| 211 | PERS ER | 208.26 | 0.00 | 76.00 | 0.00 | 76.00 | 76.00 | 76.00 | 0.00 |
| 212 | PERS PU | 126.60 | 0.00 | 227.00 | 0.00 | 227.00 | 227.00 | 227.00 | 0.00 |
| 213 | PERS UAL | 303.84 | 0.00 | 568.00 | 0.00 | 568.00 | 568.00 | 568.00 | 0.00 |
| 220 | Social Security | 160.41 | 0.00 | 290.00 | 0.00 | 290.00 | 290.00 | 290.00 | 0.00 |
| 231 | Workers Comp | 6.33 | 0.00 | 15.00 | 0.00 | 15.00 | 15.00 | 15.00 | 0.00 |
| 232 | Unemployment | 2.11 | 0.00 | 15.00 | 0.00 | 15.00 | 15.00 | 15.00 | 0.00 |
| 233 | WC Hourly Assess | 0.43 | 0.00 | 9.00 | 0.00 | 9.00 | 9.00 | 9.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 15.00 | 0.00 | 15.00 | 15.00 | 15.00 | 0.00 |
| 200 | Benefits | 807.98 | 0.00 | 1,215.00 | 0.00 | 1,215.00 | 1,215.00 | 1,215.00 | 0.00 |
| Total Function 2550 | Student Transportation | 2,917.98 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| **Function 2660** | **Technology Services** | | | | | | | | |
| 470 | Computer Software | 44,121.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 44,121.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2660 | Technology Services | 44,121.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 3330** | **Parent Liaison-Civic Services** | | | | | | | | |
| 410 | Consumable Supplies | 9,192.14 | 8,312.87 | 10,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 0.00 | 61,074.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 598.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 9,192.14 | 8,910.87 | 71,074.00 | 0.00 | 125,000.00 | 125,000.00 | 125,000.00 | 0.00 |
| Total Function 3330 | Parent Liaison-Civic Services | 9,192.14 | 8,910.87 | 71,074.00 | 0.00 | 125,000.00 | 125,000.00 | 125,000.00 | 0.00 |
| Total Fund 201 | Federal Revenue Grants | 3,033,450.81 | 3,464,829.98 | 4,422,500.00 | 40.04 | 4,212,759.00 | 4,212,759.00 | 4,212,759.00 | 40.39 |

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# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 203 ESSER Grant Fund

### Fund Description:

The Elementary and Secondary School Emergency Relief (ESSER) Fund was established as part of the Education Stabilization Fund in the CARES Act.

Local education agencies were awarded subgrants to address the impact that the Novel Coronavirus Disease 2019 (COVID-19) has had and continues to have on elementary and secondary schools across the Nation.

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## Resources Report

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 203 ESSER Funds** | | | | | | | | |
| 4500 Restricted Revenue Federal through Sta | 3,140,994.00 | 2,598,587.90 | 9,906,000.00 | 0.00 | 8,000,000.00 | 8,000,000.00 | 8,000,000.00 | 0.00 |
| 4000 Revenue from Federal Sources | 3,140,994.00 | 2,598,587.90 | 9,906,000.00 | 0.00 | 8,000,000.00 | 8,000,000.00 | 8,000,000.00 | 0.00 |
| Total Fund 203 ESSER Funds | 3,140,994.00 | 2,598,587.90 | 9,906,000.00 | 0.00 | 8,000,000.00 | 8,000,000.00 | 8,000,000.00 | 0.00 |

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## Fund 203 ESSER Funds

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1111** | **K- 5 Elementary Instruction** | | | | | | | | |
| 111 | Licensed Salaries | 611,820.89 | 397,801.00 | 411,509.00 | 6.00 | 425,992.00 | 425,992.00 | 425,992.00 | 6.00 |
| 112 | Classified Salaries | 0.00 | 22,235.15 | 23,128.79 | 0.88 | 22,390.55 | 22,390.55 | 22,390.55 | 0.88 |
| 121 | Licensed Subs | 0.00 | 33,911.18 | 44,165.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | Temporary Salaries | 17,588.34 | 35,831.65 | 60,582.57 | 2.81 | 1,560.46 | 1,560.46 | 1,560.46 | 0.06 |
| 132 | Stipends-Coaching | 0.00 | 0.00 | 0.00 | 0.00 | 40,800.00 | 40,800.00 | 40,800.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 230.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 4,089.63 | 14,269.22 | 0.00 | 0.00 | 23,290.50 | 23,290.50 | 23,290.50 | 0.50 |
| 137 | Opt-out Insur | 11,371.50 | 17,371.66 | 19,218.00 | 0.00 | 18,792.77 | 18,792.77 | 18,792.77 | 0.00 |
| **100** | **Salaries** | **645,100.36** | **521,419.86** | **558,603.36** | **10.69** | **532,826.28** | **532,826.28** | **532,826.28** | **7.44** |
| 211 | PERS ER | 80,666.35 | 7,101.89 | 4,844.82 | 0.00 | 5,184.52 | 5,184.52 | 5,184.52 | 0.00 |
| 212 | PERS PU | 33,098.46 | 29,936.22 | 33,681.83 | 0.00 | 32,033.11 | 32,033.11 | 32,033.11 | 0.00 |
| 213 | PERS UAL | 87,638.45 | 76,203.14 | 83,872.79 | 0.00 | 81,789.60 | 81,789.60 | 81,789.60 | 0.00 |
| 220 | Social Security | 47,508.39 | 37,794.68 | 42,564.71 | 0.00 | 40,047.91 | 40,047.91 | 40,047.91 | 0.00 |
| 231 | Workers Comp | 1,574.88 | 1,143.51 | 2,161.81 | 0.00 | 1,122.81 | 1,122.81 | 1,122.81 | 0.00 |
| 232 | Unemployment | 621.16 | 494.11 | 2,225.72 | 0.00 | 523.98 | 523.98 | 523.98 | 0.00 |
| 233 | WC Hourly Assess | 186.31 | 172.71 | 187.91 | 0.00 | 147.45 | 147.45 | 147.45 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 1,330.75 | 0.00 | 2,131.69 | 2,131.69 | 2,131.69 | 0.00 |
| 244 | Health Insur | 78,335.98 | 80,957.15 | 85,841.16 | 0.00 | 71,822.23 | 71,822.23 | 71,822.23 | 0.00 |
| 248 | District Paid TSA | 1,208.70 | 980.00 | 2,181.84 | 0.00 | 973.91 | 973.91 | 973.91 | 0.00 |
| **200** | **Benefits** | **330,838.68** | **234,783.41** | **258,893.34** | **0.00** | **235,777.21** | **235,777.21** | **235,777.21** | **0.00** |
| 314 | Class Sub Services | 0.00 | 315.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 315 | Licensed Sub Services | 544.12 | 131.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **300** | **Purchased Services** | **544.12** | **447.33** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| 410 | Consumable Supplies | 29,403.60 | 4,448.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 243,100.00 | 16,346.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 0.00 | 2,701.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **400** | **Supplies** | **272,503.60** | **23,495.99** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Function 1111** | **K- 5 Elementary Instruction** | **1,248,986.76** | **780,146.59** | **817,496.70** | **10.69** | **768,603.49** | **768,603.49** | **768,603.49** | **7.44** |
| **Function 1121** | **Middle School Programs, 6-8** | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 0.00 | 57,710.00 | 0.00 | 137,016.00 | 137,016.00 | 137,016.00 | 2.00 |
| 112 | Classified Salaries | 532.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

## Fund 203 ESSER Funds

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1121** | **Middle School Programs, 6-8** | | | | | | | | |
| 121 | Licensed Subs | 0.00 | 98,704.47 | 132,233.00 | 2.00 | 143,884.00 | 143,884.00 | 143,884.00 | 2.00 |
| 124 | Temporary Salaries | 363.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 58,532.43 | 0.00 | 0.00 | 0.00 | 16,200.00 | 16,200.00 | 16,200.00 | 0.00 |
| 134 | Extra Hours | 194.23 | 4,000.00 | 4,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 0.00 | 5,620.00 | 0.00 | 0.00 | 6,964.00 | 6,964.00 | 6,964.00 | 0.00 |
| 100 | Salaries | 59,622.11 | 108,324.47 | 193,943.00 | 2.00 | 304,064.00 | 304,064.00 | 304,064.00 | 4.00 |
| 211 | PERS ER | 7,150.52 | 1,302.75 | 1,564.54 | 0.00 | 1,877.61 | 1,877.61 | 1,877.61 | 0.00 |
| 212 | PERS PU | 3,565.40 | 6,499.90 | 11,666.60 | 0.00 | 18,260.02 | 18,260.02 | 18,260.02 | 0.00 |
| 213 | PERS UAL | 8,533.30 | 16,524.69 | 29,092.10 | 0.00 | 46,674.12 | 46,674.12 | 46,674.12 | 0.00 |
| 220 | Social Security | 4,406.85 | 8,016.72 | 14,834.23 | 0.00 | 22,761.71 | 22,761.71 | 22,761.71 | 0.00 |
| 231 | Workers Comp | 145.48 | 223.61 | 727.18 | 0.00 | 640.67 | 640.67 | 640.67 | 0.00 |
| 232 | Unemployment | 57.61 | 104.88 | 775.66 | 0.00 | 297.62 | 297.62 | 297.62 | 0.00 |
| 233 | WC Hourly Assess | 15.97 | 29.42 | 59.59 | 0.00 | 78.27 | 78.27 | 78.27 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 550.69 | 0.00 | 1,216.33 | 1,216.33 | 1,216.33 | 0.00 |
| 244 | Health Insur | 67.26 | 13,862.80 | 34,392.00 | 0.00 | 53,422.52 | 53,422.52 | 53,422.52 | 0.00 |
| 248 | District Paid TSA | 6.60 | 0.00 | 720.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 23,948.99 | 46,564.77 | 94,382.59 | 0.00 | 145,468.87 | 145,468.87 | 145,468.87 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 860.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 860.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 7,304.43 | 817.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 7,304.43 | 817.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 1121** | **Middle School Programs, 6-8** | 90,875.53 | 156,567.17 | 288,325.59 | 2.00 | 449,532.87 | 449,532.87 | 449,532.87 | 4.00 |
| **Function 1131** | **High School Program, 9-12** | | | | | | | | |
| 132 | Stipends-Coaching | 0.00 | 0.00 | 0.00 | 0.00 | 10,800.00 | 10,800.00 | 10,800.00 | 0.00 |
| 134 | Extra Hours | 0.00 | 514.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 0.00 | 514.29 | 0.00 | 0.00 | 10,800.00 | 10,800.00 | 10,800.00 | 0.00 |
| 211 | PERS ER | 0.00 | 11.21 | 0.00 | 0.00 | 78.64 | 78.64 | 78.64 | 0.00 |
| 212 | PERS PU | 0.00 | 30.85 | 0.00 | 0.00 | 649.01 | 649.01 | 649.01 | 0.00 |
| 213 | PERS UAL | 0.00 | 74.06 | 0.00 | 0.00 | 1,658.02 | 1,658.02 | 1,658.02 | 0.00 |
| 220 | Social Security | 0.00 | 38.70 | 0.00 | 0.00 | 815.36 | 815.36 | 815.36 | 0.00 |
| 231 | Workers Comp | 0.00 | 1.05 | 0.00 | 0.00 | 22.88 | 22.88 | 22.88 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 203** | **ESSER Funds** | | | | | | | | |
| **Function 1131** | **High School Program, 9-12** | | | | | | | | |
| 232 | Unemployment | 0.00 | 0.51 | 0.00 | 0.00 | 10.69 | 10.69 | 10.69 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 0.18 | 0.00 | 0.00 | 2.94 | 2.94 | 2.94 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 0.00 | 0.00 | 43.33 | 43.33 | 43.33 | 0.00 |
| 200 | Benefits | 0.00 | 156.56 | 0.00 | 0.00 | 3,280.87 | 3,280.87 | 3,280.87 | 0.00 |
| 340 | Travel | 0.00 | 4,511.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 4,511.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 12,232.15 | 1,715.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 866.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 12,232.15 | 2,582.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1131 | High School Program, 9-12 | 12,232.15 | 7,764.44 | 0.00 | 0.00 | 14,080.87 | 14,080.87 | 14,080.87 | 0.00 |
| **Function 1132** | **High School Extra Curricular, 9-12** | | | | | | | | |
| 340 | Travel | 0.00 | 10,295.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 10,295.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 4,939.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 0.00 | 4,939.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1132 | High School Extra Curricular, 9-12 | 0.00 | 15,234.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 1220** | **Developmental Learning Centers** | | | | | | | | |
| 124 | Temporary Salaries | 0.00 | 4,419.54 | 4,670.16 | 0.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 2,793.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 2,793.17 | 4,419.54 | 4,670.16 | 0.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 427.92 | 32.52 | 34.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 167.63 | 267.02 | 282.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 402.19 | 671.37 | 700.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 213.63 | 331.06 | 357.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 6.84 | 9.10 | 17.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 2.78 | 4.32 | 18.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.87 | 3.02 | 3.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 12.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 244 | Health Insur | 0.00 | 296.52 | 1,755.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 203** | **ESSER Funds** | | | | | | | | |
| **Function 1220** | **Developmental Learning Centers** | | | | | | | | |
| 248 | District Paid TSA | 0.00 | 32.16 | 32.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 1,221.86 | 1,647.09 | 3,214.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 1220** | **Developmental Learning Centers** | 4,015.03 | 6,066.63 | 7,884.76 | 0.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 1250** | **LRC Classroom** | | | | | | | | |
| 124 | Temporary Salaries | 0.00 | 9,638.77 | 12,291.98 | 0.53 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 0.00 | 0.00 | 0.00 | 0.00 | 7,581.85 | 7,581.85 | 7,581.85 | 0.00 |
| 100 | Salaries | 0.00 | 9,638.77 | 12,291.98 | 0.53 | 7,581.85 | 7,581.85 | 7,581.85 | 0.00 |
| 211 | PERS ER | 0.00 | 124.86 | 153.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 0.00 | 510.26 | 746.27 | 0.00 | 454.90 | 454.90 | 454.90 | 0.00 |
| 213 | PERS UAL | 0.00 | 1,283.42 | 1,843.68 | 0.00 | 1,163.85 | 1,163.85 | 1,163.85 | 0.00 |
| 220 | Social Security | 0.00 | 719.82 | 940.44 | 0.00 | 580.09 | 580.09 | 580.09 | 0.00 |
| 231 | Workers Comp | 0.00 | 19.79 | 44.76 | 0.00 | 16.00 | 16.00 | 16.00 | 0.00 |
| 232 | Unemployment | 0.00 | 9.42 | 49.32 | 0.00 | 7.55 | 7.55 | 7.55 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 6.90 | 8.93 | 0.00 | 2.19 | 2.19 | 2.19 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 32.88 | 0.00 | 30.33 | 30.33 | 30.33 | 0.00 |
| 244 | Health Insur | 0.00 | 1,881.93 | 3,051.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 248 | District Paid TSA | 0.00 | 0.00 | 103.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 0.00 | 4,556.40 | 6,974.42 | 0.00 | 2,254.91 | 2,254.91 | 2,254.91 | 0.00 |
| **Total Function 1250** | **LRC Classroom** | 0.00 | 14,195.17 | 19,266.40 | 0.53 | 9,836.76 | 9,836.76 | 9,836.76 | 0.00 |
| **Function 1251** | **SRC Classroom** | | | | | | | | |
| 132 | Stipends-Coaching | 4,172.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 4,172.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 640.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 251.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 600.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 282.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 10.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 3.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 1,790.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

## Fund 203 ESSER Funds

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| Total Function 1251 | SRC Classroom | 5,962.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1252 | ERC Classroom | | | | | | | | |
| 460 | Non-consumable Supplies | 0.00 | 2,399.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 0.00 | 2,399.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1252 | ERC Classroom | 0.00 | 2,399.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1285 | RHS Apex GED Program | | | | | | | | |
| 132 | Stipends-Coaching | 0.00 | 4,000.00 | 4,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 0.00 | 4,000.00 | 4,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 0.00 | 32.77 | 32.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 0.00 | 240.33 | 240.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 610.07 | 599.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 0.00 | 297.30 | 305.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 0.00 | 8.33 | 14.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 0.00 | 3.93 | 15.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 1.12 | 1.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 11.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 0.00 | 1,193.85 | 1,220.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1285 | RHS Apex GED Program | 0.00 | 5,193.85 | 5,220.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1288 | Phoenix Charter School | | | | | | | | |
| 380 | Non-Instr Professional Services, Memberships | 44,026.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 44,026.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1288 | Phoenix Charter School | 44,026.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1289 | RHS Apex Credit Retrieval | | | | | | | | |
| 470 | Computer Software | 0.00 | 419,325.00 | 250,000.00 | 0.00 | 250,000.00 | 250,000.00 | 250,000.00 | 0.00 |
| 400 | Supplies | 0.00 | 419,325.00 | 250,000.00 | 0.00 | 250,000.00 | 250,000.00 | 250,000.00 | 0.00 |
| Total Function 1289 | RHS Apex Credit Retrieval | 0.00 | 419,325.00 | 250,000.00 | 0.00 | 250,000.00 | 250,000.00 | 250,000.00 | 0.00 |
| Function 2120 | Guidance Services | | | | | | | | |
| 134 | Extra Hours | 12,262.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 203** | **ESSER Funds** | | | | | | | | |
| 100 | Salaries | 12,262.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 1,569.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 724.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 1,765.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 900.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 29.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 11.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 3.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 5,004.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2120 | Guidance Services | 17,267.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2130 | Health Services | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 30,983.80 | 34,560.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 | Temporary Salaries | 0.00 | 605.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 0.00 | 6,332.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 0.00 | 37,922.53 | 34,560.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 0.00 | 2,901.05 | 2,643.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 0.00 | 77.97 | 125.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 0.00 | 37.92 | 138.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 3.54 | 1.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 80.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 0.00 | 3,020.48 | 2,990.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 351 | Telephone | 0.00 | 748.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 748.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2130 | Health Services | 0.00 | 41,691.85 | 37,550.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2210 | Improvement of Instruction Services | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 56,667.84 | 70,531.00 | 1.00 | 71,942.00 | 71,942.00 | 71,942.00 | 1.00 |
| 114 | Managerial/Supervisory | 0.00 | 48,593.52 | 51,541.06 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 1,008.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 0.00 | 106,269.71 | 122,072.06 | 1.50 | 71,942.00 | 71,942.00 | 71,942.00 | 1.00 |
| 211 | PERS ER | 0.00 | 1,395.49 | 1,149.83 | 0.00 | 1,568.65 | 1,568.65 | 1,568.65 | 0.00 |
| 212 | PERS PU | 0.00 | 6,458.87 | 7,410.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 203** | **ESSER Funds** | | | | | | | | |
| **Function 2210** | **Improvement of Instruction Services** | | | | | | | | |
| 213 | PERS UAL | 0.00 | 16,196.98 | 18,310.91 | 0.00 | 11,043.12 | 11,043.12 | 11,043.12 | 0.00 |
| 220 | Social Security | 0.00 | 7,601.06 | 9,304.09 | 0.00 | 5,503.54 | 5,503.54 | 5,503.54 | 0.00 |
| 231 | Workers Comp | 0.00 | 219.35 | 444.72 | 0.00 | 162.48 | 162.48 | 162.48 | 0.00 |
| 232 | Unemployment | 0.00 | 99.40 | 486.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 24.34 | 28.21 | 0.00 | 20.90 | 20.90 | 20.90 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 284.83 | 0.00 | 287.76 | 287.76 | 287.76 | 0.00 |
| 244 | Health Insur | 0.00 | 20,720.12 | 25,794.12 | 0.00 | 1,266.92 | 1,266.92 | 1,266.92 | 0.00 |
| 248 | District Paid TSA | 0.00 | 1,380.00 | 1,440.00 | 0.00 | 17.04 | 17.04 | 17.04 | 0.00 |
| 200 | Benefits | 0.00 | 54,095.61 | 64,653.92 | 0.00 | 19,870.41 | 19,870.41 | 19,870.41 | 0.00 |
| Total Function 2210 | Improvement of Instruction Services | 0.00 | 160,365.32 | 186,725.98 | 1.50 | 91,812.41 | 91,812.41 | 91,812.41 | 1.00 |
| **Function 2219** | **Oth Improv of Instruct - COVID19 expenses** | | | | | | | | |
| 460 | Non-consumable Supplies | 377.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 377.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2219 | Oth Improv of Instruct - COVID19 expenses | 377.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 2240** | **Instructional Staff Development** | | | | | | | | |
| 340 | Travel | 600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2240 | Instructional Staff Development | 600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 2410** | **Principals Office** | | | | | | | | |
| 113 | Administrator Salaries | 0.00 | 48,593.52 | 51,540.94 | 0.50 | 52,572.00 | 52,572.00 | 52,572.00 | 0.50 |
| 124 | Temporary Salaries | 0.00 | 2,499.85 | 2,574.24 | 0.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 0.00 | 12,000.00 | 12,000.00 | 0.00 | 2,750.00 | 2,750.00 | 2,750.00 | 0.00 |
| 100 | Salaries | 0.00 | 63,093.37 | 66,115.18 | 0.63 | 55,322.00 | 55,322.00 | 55,322.00 | 0.50 |
| 211 | PERS ER | 0.00 | 1,526.28 | 1,281.32 | 0.00 | 1,210.47 | 1,210.47 | 1,210.47 | 0.00 |
| 212 | PERS PU | 0.00 | 3,862.06 | 4,047.57 | 0.00 | 3,391.50 | 3,391.50 | 3,391.50 | 0.00 |
| 213 | PERS UAL | 0.00 | 9,565.47 | 9,917.28 | 0.00 | 8,491.82 | 8,491.82 | 8,491.82 | 0.00 |
| 220 | Social Security | 0.00 | 4,698.10 | 5,023.32 | 0.00 | 4,118.95 | 4,118.95 | 4,118.95 | 0.00 |
| 231 | Workers Comp | 0.00 | 129.52 | 240.78 | 0.00 | 116.52 | 116.52 | 116.52 | 0.00 |

## Fund 203 ESSER Funds

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 2410** | **Principals Office** | | | | | | | | |
| 232 | Unemployment | 0.00 | 61.44 | 262.68 | 0.00 | 53.84 | 53.84 | 53.84 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 14.64 | 14.56 | 0.00 | 11.44 | 11.44 | 11.44 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 175.14 | 0.00 | 221.14 | 221.14 | 221.14 | 0.00 |
| 244 | Health Insur | 0.00 | 8,272.88 | 8,597.88 | 0.00 | 8,898.12 | 8,898.12 | 8,898.12 | 0.00 |
| 248 | District Paid TSA | 0.00 | 1,200.00 | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 1,200.00 | 0.00 |
| 200 | Benefits | 0.00 | 29,330.39 | 30,760.53 | 0.00 | 27,713.80 | 27,713.80 | 27,713.80 | 0.00 |
| **Total Function 2410** | **Principals Office** | 0.00 | 92,423.76 | 96,875.71 | 0.63 | 83,035.80 | 83,035.80 | 83,035.80 | 0.50 |
| **Function 2540** | **Physical Plant Operations/Maintenance** | | | | | | | | |
| 410 | Consumable Supplies | 135,601.14 | 9,905.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 135,601.14 | 9,905.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 2540** | **Physical Plant Operations/Maintenance** | 135,601.14 | 9,905.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 2542** | **Care & Upkeep Of Bldg Services** | | | | | | | | |
| 112 | Classified Salaries | 8,576.64 | 18,350.64 | 70,886.40 | 2.00 | 69,472.00 | 69,472.00 | 69,472.00 | 2.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 270.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 541.50 | 1,124.00 | 0.00 | 0.00 | 4,656.00 | 4,656.00 | 4,656.00 | 0.00 |
| 100 | Salaries | 9,118.14 | 19,744.77 | 70,886.40 | 2.00 | 74,128.00 | 74,128.00 | 74,128.00 | 2.00 |
| 211 | PERS ER | 348.92 | 0.00 | 0.00 | 0.00 | 4,168.33 | 4,168.33 | 4,168.33 | 0.00 |
| 212 | PERS PU | 212.11 | 171.49 | 4,282.08 | 0.00 | 279.36 | 279.36 | 279.36 | 0.00 |
| 213 | PERS UAL | 509.07 | 411.57 | 10,632.96 | 0.00 | 11,378.70 | 11,378.70 | 11,378.70 | 0.00 |
| 220 | Social Security | 663.89 | 1,529.97 | 5,422.80 | 0.00 | 5,670.78 | 5,670.78 | 5,670.78 | 0.00 |
| 231 | Workers Comp | 184.67 | 329.48 | 1,868.64 | 0.00 | 1,238.86 | 1,238.86 | 1,238.86 | 0.00 |
| 232 | Unemployment | 8.67 | 20.01 | 283.44 | 0.00 | 74.11 | 74.11 | 74.11 | 0.00 |
| 233 | WC Hourly Assess | 6.00 | 13.27 | 35.54 | 0.00 | 61.46 | 61.46 | 61.46 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 70.86 | 0.00 | 296.53 | 296.53 | 296.53 | 0.00 |
| 244 | Health Insur | 3,331.40 | 9,937.21 | 34,392.00 | 0.00 | 5,122.48 | 5,122.48 | 5,122.48 | 0.00 |
| 248 | District Paid TSA | 0.00 | 0.00 | 480.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 5,264.73 | 12,413.00 | 57,468.32 | 0.00 | 28,290.61 | 28,290.61 | 28,290.61 | 0.00 |
| 410 | Consumable Supplies | 12,481.15 | 2,784.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 12,481.15 | 2,784.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

## Fund 203 ESSER Funds

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| Total Function 2542 Care & Upkeep Of Bldg Services | 26,864.02 | 34,942.70 | 128,354.72 | 2.00 | 102,418.61 | 102,418.61 | 102,418.61 | 2.00 |
| Function 2544 Maintenance Services | | | | | | | | |
| 380 Non-Instr Professional Services, Memberships | 0.00 | 136,505.00 | 120,000.00 | 0.00 | 55,000.00 | 55,000.00 | 55,000.00 | 0.00 |
| 300 Purchased Services | 0.00 | 136,505.00 | 120,000.00 | 0.00 | 55,000.00 | 55,000.00 | 55,000.00 | 0.00 |
| 460 Non-consumable Supplies | 121,408.92 | 16,062.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 Supplies | 121,408.92 | 16,062.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520 Buildings - Acquisition | 0.00 | 0.00 | 6,000,000.00 | 0.00 | 5,770,679.19 | 5,770,679.19 | 5,770,679.19 | 0.00 |
| 540 Depreciable Equipment | 0.00 | 28,299.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 Capital Outlay | 0.00 | 28,299.87 | 6,000,000.00 | 0.00 | 5,770,679.19 | 5,770,679.19 | 5,770,679.19 | 0.00 |
| Total Function 2544 Maintenance Services | 121,408.92 | 180,867.11 | 6,120,000.00 | 0.00 | 5,825,679.19 | 5,825,679.19 | 5,825,679.19 | 0.00 |
| Function 2546 Security Services | | | | | | | | |
| 124 Temporary Salaries | 0.00 | 15,608.99 | 17,619.00 | 0.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 Salaries | 0.00 | 15,608.99 | 17,619.00 | 0.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 PERS PU | 0.00 | 566.63 | 1,057.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 PERS UAL | 0.00 | 1,445.79 | 2,642.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 Social Security | 0.00 | 1,194.11 | 1,347.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 Workers Comp | 0.00 | 32.02 | 64.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 Unemployment | 0.00 | 15.59 | 70.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 WC Hourly Assess | 0.00 | 13.03 | 14.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 PFMLI | 0.00 | 0.00 | 47.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 244 Health Insur | 0.00 | 430.22 | 436.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 Benefits | 0.00 | 3,697.39 | 5,680.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2546 Security Services | 0.00 | 19,306.38 | 23,299.18 | 0.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2550 Student Transportation | | | | | | | | |
| 332 Non Reimbursable Student Transp | 0.00 | 358,307.90 | 250,000.00 | 0.00 | 80,000.00 | 80,000.00 | 80,000.00 | 0.00 |
| 300 Purchased Services | 0.00 | 358,307.90 | 250,000.00 | 0.00 | 80,000.00 | 80,000.00 | 80,000.00 | 0.00 |
| Total Function 2550 Student Transportation | 0.00 | 358,307.90 | 250,000.00 | 0.00 | 80,000.00 | 80,000.00 | 80,000.00 | 0.00 |
| Function 2660 Technology Services | | | | | | | | |
| 351 Telephone | 48,065.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 203** | **ESSER Funds** | | | | | | | | |
| **Function 2660** | **Technology Services** | | | | | | | | |
| 359 | Other Communication Services | 164,496.23 | 168,055.16 | 200,000.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 200,212.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 412,774.28 | 168,055.16 | 200,000.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.00 |
| 410 | Consumable Supplies | 20,289.39 | 11,390.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 318,746.45 | 21,895.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 27,266.00 | 71,783.45 | 75,000.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| 480 | Computer Hardware | 631,392.36 | 20,760.00 | 100,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 400 | Supplies | 997,694.20 | 125,829.53 | 175,000.00 | 0.00 | 125,000.00 | 125,000.00 | 125,000.00 | 0.00 |
| 540 | Depreciable Equipment | 15,157.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 15,157.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 2660** | **Technology Services** | 1,425,625.78 | 293,884.69 | 375,000.00 | 0.00 | 325,000.00 | 325,000.00 | 325,000.00 | 0.00 |
| **Function 4150** | **Building Acquisition, Construction, & Improvement** | | | | | | | | |
| 322 | Repair And Maintenance Services | 7,151.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 7,151.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520 | Buildings - Acquisition | 0.00 | 0.00 | 1,300,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 0.00 | 1,300,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 4150** | **Building Acquisition, Construction, & Improvement** | 7,151.82 | 0.00 | 1,300,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Fund 203** | **ESSER Funds** | 3,140,994.00 | 2,598,587.90 | 9,906,000.00 | 18.41 | 8,000,000.00 | 8,000,000.00 | 8,000,000.00 | 14.94 |

# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 250 State Funded Grants and other Local Grants

### Grants and Projects funded by State Grants and other Local Grants funded by Donations

| Grant # | Grant Description | Adopted 23-24 Amount | Grant # | Grant Description | Adopted 23-24 Amount |
|---|---|---|---|---|---|
| 170 | Drivers Education-Driving | $180,000 | 743 | CTSO Grant | $5,000 |
| 701 | Childcare Subsidy Grant | $4,000 | 744 | Summer Child Chare | $375,000 |
| 702 | Douglas ESD Interagency Agreements | $70,000 | 749 | FFF Pre-K Expansion Grant | $10,000 |
| 704 | SAIF-Safety Dividends | $335,000 | 752 | ESD Staff Development Funds (Menu B) | $230,000 |
| 705 | Homeless Donations | $365.00 | 754 | ESD Secondary Transitions (Menu B) | $36,500 |
| 706 | Small Miscellaneous Local Grants | $80,000 | 755 | ESD Communications (Menu B) | $137,404 |
| 707 | Nature Days Grants | $5,000 | 757 | ESD Assessment Funds (Menu B) | $60,000 |
| 708 | Donations by Parent Club | $32,577 | 758 | Employee Wellness Grant | $20,000 |
| 709 | EIIS | $36,000 | 763 | ORTOP - Robotics | $12,400 |
| 715 | Mercy Foundation Grant | $1,500 | 766 | Outdoor School | $50,000 |
| 716 | South Coast ESD-EOP Grant | $3,000 | 767 | CCR | $15,000 |
| 731 | CTE Pathways | $56,500 | 781 | Sodexo Grant | $ 1,000 |
| 733 | TAP Grant | $25,000 | 789 | Gear Up Grant | $19,000 |
| 741 | DHS Horizons Grant | $ 2,200,000 | | | |
| 742 | Small State Grants | $20,000 | | **Total Grants & Projects** | **$4,110,246.00** |

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## Fund 250 Non-Federal Revenue Grants

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 1700 | Student paid fees, including driver's edu | 19,117.00 | 42,794.10 | 38,000.00 | 0.00 | 38,000.00 | 38,000.00 | 38,000.00 | 0.00 |
| 1920 | Local Grant | 98,207.18 | 141,290.31 | 199,677.00 | 0.00 | 214,677.00 | 214,677.00 | 214,677.00 | 0.00 |
| 1990 | Fees & Fines & Other Revenue | 30,004.00 | 57,382.00 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 1000 | Revenues from Local Sources | 147,328.18 | 241,466.41 | 287,677.00 | 0.00 | 302,677.00 | 302,677.00 | 302,677.00 | 0.00 |
| 2102 | Revenue from ESD | 365,848.77 | 319,970.01 | 363,904.00 | 0.00 | 363,904.00 | 363,904.00 | 363,904.00 | 0.00 |
| 2000 | Revenues from Intermediate Sources | 365,848.77 | 319,970.01 | 363,904.00 | 0.00 | 363,904.00 | 363,904.00 | 363,904.00 | 0.00 |
| 3204 | Driver Education | 13,245.00 | 53,190.00 | 57,000.00 | 0.00 | 57,000.00 | 57,000.00 | 57,000.00 | 0.00 |
| 3299 | Other Restricted Grants-in-aid | 1,771,615.80 | 2,965,933.64 | 4,465,365.40 | 0.00 | 2,854,500.00 | 2,854,500.00 | 2,854,500.00 | 0.00 |
| 3000 | Revenues from State Sources | 1,784,860.80 | 3,019,123.64 | 4,522,365.40 | 0.00 | 2,911,500.00 | 2,911,500.00 | 2,911,500.00 | 0.00 |
| 5400 | Fund Balance | 538,540.78 | 687,008.64 | 477,636.00 | 0.00 | 532,165.00 | 532,165.00 | 532,165.00 | 0.00 |
| 5000 | Other Sources | 538,540.78 | 687,008.64 | 477,636.00 | 0.00 | 532,165.00 | 532,165.00 | 532,165.00 | 0.00 |
| Total Fund 250 | Non-Federal Revenue Grants | 2,836,578.53 | 4,267,568.70 | 5,651,582.40 | 0.00 | 4,110,246.00 | 4,110,246.00 | 4,110,246.00 | 0.00 |

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## Fund 250 Non-Federal Revenue Grants

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1111** | **K- 5 Elementary Instruction** | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 5,171.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 112 | Classified Salaries | 10,053.60 | 9,459.84 | 11,909.53 | 0.50 | 12,151.20 | 12,151.20 | 12,151.20 | 0.50 |
| 124 | Temporary Salaries | 4,872.89 | 2,229.97 | 5,232.47 | 0.22 | 7,022.07 | 7,022.07 | 7,022.07 | 0.28 |
| 132 | Stipends-Coaching | 0.00 | 14,400.00 | 14,400.00 | 0.00 | 14,400.00 | 14,400.00 | 14,400.00 | 0.00 |
| 134 | Extra Hours | 0.00 | 9,651.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 14,926.49 | 40,913.02 | 31,542.00 | 0.72 | 33,573.27 | 33,573.27 | 33,573.27 | 0.78 |
| 211 | PERS ER | 1,643.89 | 202.10 | 78.64 | 0.00 | 78.64 | 78.64 | 78.64 | 0.00 |
| 212 | PERS PU | 876.06 | 2,196.54 | 1,912.16 | 0.00 | 2,021.52 | 2,021.52 | 2,021.52 | 0.00 |
| 213 | PERS UAL | 2,096.74 | 5,588.51 | 4,731.68 | 0.00 | 5,103.14 | 5,103.14 | 5,103.14 | 0.00 |
| 220 | Social Security | 1,139.76 | 3,286.38 | 2,411.76 | 0.00 | 2,566.83 | 2,566.83 | 2,566.83 | 0.00 |
| 231 | Workers Comp | 36.45 | 94.98 | 115.74 | 0.00 | 92.46 | 92.46 | 92.46 | 0.00 |
| 232 | Unemployment | 14.94 | 43.01 | 125.64 | 0.00 | 76.56 | 76.56 | 76.56 | 0.00 |
| 233 | WC Hourly Assess | 12.13 | 18.20 | 17.73 | 0.00 | 17.87 | 17.87 | 17.87 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 87.33 | 0.00 | 112.58 | 112.58 | 112.58 | 0.00 |
| 244 | Health Insur | 106.92 | 123.74 | 52.36 | 0.00 | 41.28 | 41.28 | 41.28 | 0.00 |
| 248 | District Paid TSA | 0.00 | 0.00 | 258.96 | 0.00 | 35.28 | 35.28 | 35.28 | 0.00 |
| 200 | Benefits | 5,926.89 | 11,553.46 | 9,792.00 | 0.00 | 10,146.16 | 10,146.16 | 10,146.16 | 0.00 |
| 310 | Instr Professional Services | 18,200.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 243.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 2,458.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | 0.00 | 58.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 18,200.00 | 2,760.61 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 410 | Consumable Supplies | 10,850.82 | 48,484.65 | 67,500.00 | 0.00 | 67,500.00 | 67,500.00 | 67,500.00 | 0.00 |
| 460 | Non-consumable Supplies | 11,314.95 | 12,208.40 | 42,500.00 | 0.00 | 42,500.00 | 42,500.00 | 42,500.00 | 0.00 |
| 470 | Computer Software | 5,942.19 | 41,351.50 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 480 | Computer Hardware | 12,728.80 | 5,915.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 40,836.76 | 107,959.59 | 120,000.00 | 0.00 | 120,000.00 | 120,000.00 | 120,000.00 | 0.00 |
| **Total Function 1111** | **K- 5 Elementary Instruction** | 79,890.14 | 163,186.68 | 186,334.00 | 0.72 | 188,719.43 | 188,719.43 | 188,719.43 | 0.78 |
| **Function 1121** | **Middle School Programs, 6-8** | | | | | | | | |
| 340 | Travel | 0.00 | 3,046.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 343 | Travel - Student | 0.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 250** | **Non-Federal Revenue Grants** | | | | | | | | |
| 300 | Purchased Services | 0.00 | 3,046.50 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 410 | Consumable Supplies | 2,181.78 | 2,613.16 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 434.11 | 4,919.21 | 8,500.00 | 0.00 | 8,500.00 | 8,500.00 | 8,500.00 | 0.00 |
| 400 | Supplies | 2,615.89 | 7,532.37 | 12,500.00 | 0.00 | 12,500.00 | 12,500.00 | 12,500.00 | 0.00 |
| Total Function 1121 | Middle School Programs, 6-8 | 2,615.89 | 10,578.87 | 14,500.00 | 0.00 | 14,500.00 | 14,500.00 | 14,500.00 | 0.00 |
| Function 1122 | Middle School Extra Curricular, 6-8 | | | | | | | | |
| 410 | Consumable Supplies | 185.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 185.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1122 | Middle School Extra Curricular, 6-8 | 185.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 1131 | High School Program, 9-12 | | | | | | | | |
| 315 | Licensed Sub Services | 0.00 | 491.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | 0.00 | 8,280.15 | 11,200.00 | 0.00 | 14,200.00 | 14,200.00 | 14,200.00 | 0.00 |
| 343 | Travel - Student | 0.00 | 0.00 | 1,400.00 | 0.00 | 1,400.00 | 1,400.00 | 1,400.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 0.00 | 846.00 | 900.00 | 0.00 | 900.00 | 900.00 | 900.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 9,617.91 | 13,500.00 | 0.00 | 16,500.00 | 16,500.00 | 16,500.00 | 0.00 |
| 410 | Consumable Supplies | 21,407.58 | 9,514.61 | 27,000.00 | 0.00 | 27,000.00 | 27,000.00 | 27,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 5,475.48 | 14,367.00 | 26,900.00 | 0.00 | 23,900.00 | 23,900.00 | 23,900.00 | 0.00 |
| 470 | Computer Software | 250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | 5,056.86 | 12,117.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 32,189.92 | 35,998.78 | 53,900.00 | 0.00 | 50,900.00 | 50,900.00 | 50,900.00 | 0.00 |
| 640 | Dues And Fees | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 600 | Other | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| Total Function 1131 | High School Program, 9-12 | 32,189.92 | 45,616.69 | 68,900.00 | 0.00 | 68,900.00 | 68,900.00 | 68,900.00 | 0.00 |
| Function 1132 | High School Extra Curricular, 9-12 | | | | | | | | |
| 132 | Stipends-Coaching | 4,992.00 | 5,192.00 | 5,192.00 | 0.00 | 5,348.00 | 5,348.00 | 5,348.00 | 0.00 |
| 134 | Extra Hours | 25,855.27 | 63,443.28 | 55,000.00 | 0.00 | 58,250.52 | 58,250.52 | 58,250.52 | 0.00 |
| 100 | Salaries | 30,847.27 | 68,635.28 | 60,192.00 | 0.00 | 63,598.52 | 63,598.52 | 63,598.52 | 0.00 |
| 211 | PERS ER | 4,305.17 | 1,340.71 | 4,513.19 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 212 | PERS PU | 1,005.22 | 2,207.00 | 3,611.30 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |

## Fund 250 Non-Federal Revenue Grants

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1132** | **High School Extra Curricular, 9-12** | | | | | | | | |
| 213 | PERS UAL | 4,510.19 | 10,335.00 | 8,698.80 | 0.00 | 7,500.00 | 7,500.00 | 7,500.00 | 0.00 |
| 220 | Social Security | 2,287.71 | 5,039.05 | 4,605.10 | 0.00 | 3,400.00 | 3,400.00 | 3,400.00 | 0.00 |
| 231 | Workers Comp | 76.30 | 141.34 | 238.92 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| 232 | Unemployment | 29.91 | 65.95 | 75.79 | 0.00 | 100.00 | 100.00 | 100.00 | 0.00 |
| 233 | WC Hourly Assess | 11.35 | 25.64 | 9.67 | 0.00 | 1.48 | 1.48 | 1.48 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 233.23 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| 200 | Benefits | 12,225.85 | 19,154.69 | 21,986.00 | 0.00 | 18,401.48 | 18,401.48 | 18,401.48 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 491.76 | 2,500.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 321 | Cleaning Services | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 322 | Repair And Maintenance Services | 29.95 | 761.67 | 14,693.00 | 0.00 | 30,000.00 | 30,000.00 | 30,000.00 | 0.00 |
| 323 | Leases & Rents | 0.00 | 0.00 | 4,000.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 340 | Travel | 0.00 | 0.00 | 4,000.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 353 | Postage | 0.00 | 0.00 | 500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 474.00 | 907.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 503.95 | 2,160.43 | 25,993.00 | 0.00 | 66,500.00 | 66,500.00 | 66,500.00 | 0.00 |
| 410 | Consumable Supplies | 797.66 | 8,204.95 | 4,000.00 | 0.00 | 17,500.00 | 17,500.00 | 17,500.00 | 0.00 |
| 419 | Gasoline-Diesel Fuel | 2,698.22 | 6,814.53 | 10,000.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 3,495.88 | 15,019.48 | 15,000.00 | 0.00 | 35,000.00 | 35,000.00 | 35,000.00 | 0.00 |
| 651 | Liability Insurance | 1,052.00 | 1,120.00 | 1,300.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 600 | Other | 1,052.00 | 1,120.00 | 1,300.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| **Total Function 1132** | **High School Extra Curricular, 9-12** | 48,124.95 | 106,089.88 | 124,471.00 | 0.00 | 185,000.00 | 185,000.00 | 185,000.00 | 0.00 |
| **Function 1140** | **Pre-kindergarten** | | | | | | | | |
| 112 | Classified Salaries | 23,852.92 | 35,430.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 122 | Classified Subs | 259.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 0.00 | 1,240.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 24,112.32 | 36,670.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 1,931.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 1,154.74 | 1,650.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 2,801.29 | 4,183.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 250** | **Non-Federal Revenue Grants** | | | | | | | | |
| **Function 1140** | **Pre-kindergarten** | | | | | | | | |
| 220 | Social Security | 1,801.20 | 2,805.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 58.86 | 75.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 23.61 | 36.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 18.60 | 26.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 244 | Health Insur | 6,694.97 | 4,538.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 14,484.64 | 13,316.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 378.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 0.00 | 189.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 567.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 2,684.90 | 5,839.73 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 2,506.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 564.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 2,684.90 | 8,910.63 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| **Total Function 1140** | **Pre-kindergarten** | 41,281.86 | 59,464.98 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| **Function 1210** | **Talented And Gifted Program** | | | | | | | | |
| 134 | Extra Hours | 297.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 297.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 35.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 17.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 42.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 21.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 0.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 0.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 118.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 437.58 | 754.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 437.58 | 754.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 1210** | **Talented And Gifted Program** | 853.87 | 754.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 1287** | **Horizons Program** | | | | | | | | |
| 310 | Instr Professional Services | 926,495.05 | 824,435.98 | 1,849,000.00 | 0.00 | 1,849,000.00 | 1,849,000.00 | 1,849,000.00 | 0.00 |

## Fund 250 Non-Federal Revenue Grants

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| Function 1287 | Horizons Program | | | | | | | | |
| 323 | Leases & Rents | 36,000.00 | 36,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 962,495.05 | 860,435.98 | 1,849,000.00 | 0.00 | 1,849,000.00 | 1,849,000.00 | 1,849,000.00 | 0.00 |
| 410 | Consumable Supplies | 4,012.65 | 11,700.44 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 420 | Textbooks | 0.00 | 1,170.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 6,375.08 | 2,820.64 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 470 | Computer Software | 0.00 | 16,346.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 624.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 10,387.73 | 32,661.64 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| Total Function 1287 | Horizons Program | 972,882.78 | 893,097.62 | 1,949,000.00 | 0.00 | 1,949,000.00 | 1,949,000.00 | 1,949,000.00 | 0.00 |
| Function 1292 | Teen Parent Programs | | | | | | | | |
| 340 | Travel | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 104.56 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| 400 | Supplies | 0.00 | 104.56 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| Total Function 1292 | Teen Parent Programs | 0.00 | 104.56 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| Function 1299 | Other Designated Programs | | | | | | | | |
| 134 | Extra Hours | 659.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 659.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 101.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 39.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 95.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 45.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 1.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 0.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 283.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 340 | Travel | 533.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 533.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

# Requirements Report

## Fund 250 Non-Federal Revenue Grants

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1299** | **Other Designated Programs** | | | | | | | | |
| 410 | Consumable Supplies | 6,538.00 | 561.39 | 365.00 | 0.00 | 365.00 | 365.00 | 365.00 | 0.00 |
| **400** | **Supplies** | **6,538.00** | **561.39** | **365.00** | **0.00** | **365.00** | **365.00** | **365.00** | **0.00** |
| **Total Function 1299** | **Other Designated Programs** | **8,015.13** | **561.39** | **365.00** | **0.00** | **365.00** | **365.00** | **365.00** | **0.00** |
| **Function 1400** | **Summer School Programs** | | | | | | | | |
| 122 | Classified Subs | 0.00 | 2,587.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 58,206.75 | 466,331.44 | 347,117.97 | 0.00 | 45,000.00 | 45,000.00 | 45,000.00 | 0.00 |
| **100** | **Salaries** | **58,206.75** | **468,919.13** | **347,117.97** | **0.00** | **45,000.00** | **45,000.00** | **45,000.00** | **0.00** |
| 211 | PERS ER | 7,177.42 | 27,887.29 | 2,907.75 | 0.00 | 400.00 | 400.00 | 400.00 | 0.00 |
| 212 | PERS PU | 3,334.21 | 26,576.36 | 20,519.07 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 213 | PERS UAL | 8,235.87 | 66,404.60 | 51,664.37 | 0.00 | 7,000.00 | 7,000.00 | 7,000.00 | 0.00 |
| 220 | Social Security | 4,277.00 | 35,241.17 | 26,537.47 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 231 | Workers Comp | 141.97 | 979.01 | 1,264.58 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| 232 | Unemployment | 55.99 | 460.79 | 1,387.67 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| 233 | WC Hourly Assess | 7.27 | 146.42 | 92.97 | 0.00 | 25.00 | 25.00 | 25.00 | 0.00 |
| **200** | **Benefits** | **23,229.73** | **157,695.64** | **104,373.88** | **0.00** | **14,825.00** | **14,825.00** | **14,825.00** | **0.00** |
| 310 | Instr Professional Services | 0.00 | 370.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 3,642.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 332 | Non Reimbursable Student Transp | 0.00 | 0.00 | 20,000.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| **300** | **Purchased Services** | **0.00** | **4,012.26** | **20,000.00** | **0.00** | **15,000.00** | **15,000.00** | **15,000.00** | **0.00** |
| 410 | Consumable Supplies | 118,723.46 | 193,347.20 | 515,276.63 | 0.00 | 10,175.00 | 10,175.00 | 10,175.00 | 0.00 |
| 460 | Non-consumable Supplies | 103,562.98 | 203,844.92 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 0.00 | 125,398.00 | 200,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | 15,574.44 | 402,444.80 | 409,096.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **400** | **Supplies** | **237,860.88** | **925,034.92** | **1,224,373.55** | **0.00** | **10,175.00** | **10,175.00** | **10,175.00** | **0.00** |
| 540 | Depreciable Equipment | 46,142.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **500** | **Capital Outlay** | **46,142.83** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Function 1400** | **Summer School Programs** | **365,440.19** | **1,555,661.95** | **1,695,865.40** | **0.00** | **85,000.00** | **85,000.00** | **85,000.00** | **0.00** |
| **Function 2111** | **Social Emotional Learning** | | | | | | | | |
| 134 | Extra Hours | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 250** | **Non-Federal Revenue Grants** | | | | | | | | |
| 100 | Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 211 | PERS ER | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 212 | PERS PU | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 220 | Social Security | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 231 | Workers Comp | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 232 | Unemployment | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 200 | Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 400 | Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| **Total Function 2111** | **Social Emotional Learning** | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 |
| **Function 2120** | **Guidance Services** | | | | | | | | |
| 314 | Class Sub Services | 0.00 | 491.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 36,225.00 | 36,300.00 | 36,500.00 | 0.00 | 36,500.00 | 36,500.00 | 36,500.00 | 0.00 |
| 300 | Purchased Services | 36,225.00 | 36,791.76 | 36,500.00 | 0.00 | 36,500.00 | 36,500.00 | 36,500.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 0.00 | 27,000.00 | 0.00 | 27,000.00 | 27,000.00 | 27,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 470 | Computer Software | 0.00 | 17,906.00 | 18,000.00 | 0.00 | 18,000.00 | 18,000.00 | 18,000.00 | 0.00 |
| 400 | Supplies | 0.00 | 17,906.00 | 55,000.00 | 0.00 | 55,000.00 | 55,000.00 | 55,000.00 | 0.00 |
| **Total Function 2120** | **Guidance Services** | 36,225.00 | 54,697.76 | 91,500.00 | 0.00 | 91,500.00 | 91,500.00 | 91,500.00 | 0.00 |
| **Function 2130** | **Health Services** | | | | | | | | |
| 112 | Classified Salaries | 72,843.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 122 | Classified Subs | 355.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 10,404.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 83,603.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 11,352.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 5,023.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 12,038.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 6,151.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 204.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 250** | **Non-Federal Revenue Grants** | | | | | | | | |
| **Function 2130** | **Health Services** | | | | | | | | |
| 232 | Unemployment | 80.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 51.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 244 | Health Insur | 18,816.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 248 | District Paid TSA | 480.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 54,199.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 17,043.20 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 300 | Purchased Services | 17,043.20 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| Total Function 2130 | Health Services | 154,846.61 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| **Function 2190** | **Office of Student Services** | | | | | | | | |
| 113 | Administrator Salaries | 23,793.24 | 2,093.80 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 174.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 93.91 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 100 | Salaries | 23,887.15 | 2,268.20 | 52,000.00 | 0.00 | 52,000.00 | 52,000.00 | 52,000.00 | 0.00 |
| 211 | PERS ER | 3,687.10 | 222.75 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 212 | PERS PU | 1,444.07 | 138.50 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 213 | PERS UAL | 3,439.77 | 326.62 | 7,200.00 | 0.00 | 7,200.00 | 7,200.00 | 7,200.00 | 0.00 |
| 220 | Social Security | 1,802.92 | 173.52 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 231 | Workers Comp | 58.31 | 4.61 | 180.00 | 0.00 | 180.00 | 180.00 | 180.00 | 0.00 |
| 232 | Unemployment | 23.51 | 2.27 | 50.00 | 0.00 | 50.00 | 50.00 | 50.00 | 0.00 |
| 233 | WC Hourly Assess | 4.75 | 0.46 | 10.00 | 0.00 | 10.00 | 10.00 | 10.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 | 0.00 |
| 244 | Health Insur | 2,928.99 | 0.00 | 6,600.00 | 0.00 | 6,600.00 | 6,600.00 | 6,600.00 | 0.00 |
| 248 | District Paid TSA | 180.00 | 40.00 | 360.00 | 0.00 | 360.00 | 360.00 | 360.00 | 0.00 |
| 200 | Benefits | 13,569.42 | 908.73 | 24,000.00 | 0.00 | 24,000.00 | 24,000.00 | 24,000.00 | 0.00 |
| 690 | Grant Indirect Charges | 36,283.05 | 34,237.69 | 60,000.00 | 0.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 |
| 600 | Other | 36,283.05 | 34,237.69 | 60,000.00 | 0.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 |
| Total Function 2190 | Office of Student Services | 73,739.62 | 37,414.62 | 136,000.00 | 0.00 | 136,000.00 | 136,000.00 | 136,000.00 | 0.00 |
| **Function 2210** | **Improvement of Instruction Services** | | | | | | | | |
| 134 | Extra Hours | 0.00 | 145.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 0.00 | 145.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

## Fund 250 Non-Federal Revenue Grants

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 2210** | **Improvement of Instruction Services** | | | | | | | | |
| 212 | PERS PU | 0.00 | 8.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 20.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 0.00 | 10.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 0.00 | 0.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 0.00 | 0.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 0.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 0.00 | 41.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2210 | Improvement of Instruction Services | 0.00 | 186.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 2220** | **Media Support and Libraries** | | | | | | | | |
| 430 | Library Books | 0.00 | 3,048.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 0.00 | 3,048.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2220 | Media Support and Libraries | 0.00 | 3,048.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 2230** | **Assessment And Testing** | | | | | | | | |
| 470 | Computer Software | 52,437.40 | 49,580.01 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 400 | Supplies | 52,437.40 | 49,580.01 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| Total Function 2230 | Assessment And Testing | 52,437.40 | 49,580.01 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| **Function 2240** | **Instructional Staff Development** | | | | | | | | |
| 134 | Extra Hours | 27,240.00 | 20,350.00 | 74,150.00 | 0.00 | 74,150.00 | 74,150.00 | 74,150.00 | 0.00 |
| 100 | Salaries | 27,240.00 | 20,350.00 | 74,150.00 | 0.00 | 74,150.00 | 74,150.00 | 74,150.00 | 0.00 |
| 211 | PERS ER | 3,142.56 | 138.67 | 5,620.00 | 0.00 | 5,620.00 | 5,620.00 | 5,620.00 | 0.00 |
| 212 | PERS PU | 1,523.70 | 1,211.74 | 4,449.00 | 0.00 | 4,449.00 | 4,449.00 | 4,449.00 | 0.00 |
| 213 | PERS UAL | 3,720.96 | 2,980.84 | 6,873.00 | 0.00 | 6,873.00 | 6,873.00 | 6,873.00 | 0.00 |
| 220 | Social Security | 1,912.45 | 1,519.14 | 5,673.00 | 0.00 | 5,673.00 | 5,673.00 | 5,673.00 | 0.00 |
| 231 | Workers Comp | 63.04 | 42.11 | 241.00 | 0.00 | 241.00 | 241.00 | 241.00 | 0.00 |
| 232 | Unemployment | 24.96 | 19.90 | 181.00 | 0.00 | 181.00 | 181.00 | 181.00 | 0.00 |
| 233 | WC Hourly Assess | 5.38 | 7.08 | 58.00 | 0.00 | 58.00 | 58.00 | 58.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 161.00 | 0.00 | 161.00 | 161.00 | 161.00 | 0.00 |
| 246 | Staff Tuition Reimbursement | 0.00 | 5,050.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 10,393.05 | 10,969.48 | 23,256.00 | 0.00 | 23,256.00 | 23,256.00 | 23,256.00 | 0.00 |

## Fund 250 Non-Federal Revenue Grants

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 2240** | **Instructional Staff Development** | | | | | | | | |
| 310 | Instr Professional Services | 1,550.00 | 5,500.00 | 103,837.00 | 0.00 | 103,837.00 | 103,837.00 | 103,837.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 30,000.00 | 0.00 |
| 315 | Licensed Sub Services | 1,150.71 | 0.00 | 54,000.00 | 0.00 | 54,000.00 | 54,000.00 | 54,000.00 | 0.00 |
| 340 | Travel | 1,869.00 | 2,952.47 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 300 | Purchased Services | 4,569.71 | 8,452.47 | 191,837.00 | 0.00 | 191,837.00 | 191,837.00 | 191,837.00 | 0.00 |
| 410 | Consumable Supplies | 5,414.55 | 27,785.01 | 6,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 92.27 | 479.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 470 | Computer Software | 39,333.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | Computer Hardware | 89.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 44,929.77 | 28,264.61 | 6,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 2240** | **Instructional Staff Development** | 87,132.53 | 68,036.56 | 295,243.00 | 0.00 | 289,243.00 | 289,243.00 | 289,243.00 | 0.00 |
| **Function 2410** | **Principals Office** | | | | | | | | |
| 460 | Non-consumable Supplies | 0.00 | 0.00 | 10,000.00 | 0.00 | 7,614.57 | 7,614.57 | 7,614.57 | 0.00 |
| 400 | Supplies | 0.00 | 0.00 | 10,000.00 | 0.00 | 7,614.57 | 7,614.57 | 7,614.57 | 0.00 |
| **Total Function 2410** | **Principals Office** | 0.00 | 0.00 | 10,000.00 | 0.00 | 7,614.57 | 7,614.57 | 7,614.57 | 0.00 |
| **Function 2540** | **Physical Plant Operations/Maintenance** | | | | | | | | |
| 310 | Instr Professional Services | 22,803.00 | 32,050.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 300 | Purchased Services | 22,803.00 | 32,050.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| **Total Function 2540** | **Physical Plant Operations/Maintenance** | 22,803.00 | 32,050.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| **Function 2542** | **Care & Upkeep Of Bldg Services** | | | | | | | | |
| 112 | Classified Salaries | 11,850.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 122 | Classified Subs | 2,529.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 14,379.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 1,359.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 711.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 1,898.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 214 | PERS Working Retiree | 14.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 1,097.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 296.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

## Fund 250 Non-Federal Revenue Grants

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 2542** | **Care & Upkeep Of Bldg Services** | | | | | | | | |
| 232 | Unemployment | 14.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 10.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 244 | Health Insur | 320.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 5,722.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Repair And Maintenance Services | 0.00 | 19,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 327 | Water And Sewage | 0.00 | 7,060.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 26,660.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 23.80 | 1,306.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 4,818.35 | 10,932.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 4,842.15 | 12,238.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 540 | Depreciable Equipment | 0.00 | 32,740.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 32,740.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 2542** | **Care & Upkeep Of Bldg Services** | 24,944.68 | 71,638.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 2544** | **Maintenance Services** | | | | | | | | |
| 114 | Managerial/Supervisory | 6,258.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 6,258.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 617.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 375.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 901.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 478.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 21.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 6.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 2,402.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Repair And Maintenance Services | 0.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 25,000.00 | 0.00 |
| 340 | Travel | 0.00 | 3,251.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 0.00 | 3,748.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 396 | Contracted Electrical | 0.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 7,000.24 | 45,000.00 | 0.00 | 45,000.00 | 45,000.00 | 45,000.00 | 0.00 |
| 410 | Consumable Supplies | 3,200.00 | 9.97 | 70,000.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 250** | **Non-Federal Revenue Grants** | | | | | | | | |
| **Function 2544** | **Maintenance Services** | | | | | | | | |
| 460 | Non-consumable Supplies | 18,016.32 | 411.35 | 230,000.00 | 0.00 | 230,000.00 | 230,000.00 | 230,000.00 | 0.00 |
| 400 | Supplies | 21,216.32 | 421.32 | 300,000.00 | 0.00 | 305,000.00 | 305,000.00 | 305,000.00 | 0.00 |
| 530 | Improvements Other Than Buildings | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 540 | Depreciable Equipment | 0.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| 500 | Capital Outlay | 20,000.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| Total Function 2544 | Maintenance Services | 49,876.32 | 7,421.56 | 445,000.00 | 0.00 | 450,000.00 | 450,000.00 | 450,000.00 | 0.00 |
| **Function 2546** | **Security Services** | | | | | | | | |
| 410 | Consumable Supplies | 0.00 | 6,705.19 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 400 | Supplies | 0.00 | 6,705.19 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| Total Function 2546 | Security Services | 0.00 | 6,705.19 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| **Function 2633** | **Public Information Services** | | | | | | | | |
| 114 | Managerial/Supervisory | 0.00 | 80,703.00 | 85,592.00 | 1.00 | 87,304.00 | 87,304.00 | 87,304.00 | 1.00 |
| 100 | Salaries | 0.00 | 80,703.00 | 85,592.00 | 1.00 | 87,304.00 | 87,304.00 | 87,304.00 | 1.00 |
| 211 | PERS ER | 0.00 | 879.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 0.00 | 4,962.24 | 5,279.52 | 0.00 | 5,382.24 | 5,382.24 | 5,382.24 | 0.00 |
| 213 | PERS UAL | 0.00 | 12,132.40 | 12,838.79 | 0.00 | 13,401.13 | 13,401.13 | 13,401.13 | 0.00 |
| 220 | Social Security | 0.00 | 6,082.50 | 6,547.79 | 0.00 | 6,620.16 | 6,620.16 | 6,620.16 | 0.00 |
| 231 | Workers Comp | 0.00 | 165.54 | 311.76 | 0.00 | 183.96 | 183.96 | 183.96 | 0.00 |
| 232 | Unemployment | 0.00 | 79.50 | 342.36 | 0.00 | 86.52 | 86.52 | 86.52 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 24.39 | 24.30 | 0.00 | 24.98 | 24.98 | 24.98 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 171.18 | 0.00 | 349.20 | 349.20 | 349.20 | 0.00 |
| 244 | Health Insur | 0.00 | 16,496.00 | 17,196.00 | 0.00 | 17,796.00 | 17,796.00 | 17,796.00 | 0.00 |
| 248 | District Paid TSA | 0.00 | 2,000.00 | 2,400.00 | 0.00 | 2,400.00 | 2,400.00 | 2,400.00 | 0.00 |
| 200 | Benefits | 0.00 | 42,822.23 | 45,111.70 | 0.00 | 46,244.19 | 46,244.19 | 46,244.19 | 0.00 |
| 340 | Travel | 0.00 | 499.24 | 2,500.30 | 0.00 | 1,855.81 | 1,855.81 | 1,855.81 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 0.00 | 149.00 | 1,500.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 648.24 | 4,000.30 | 0.00 | 2,355.81 | 2,355.81 | 2,355.81 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 39.00 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 179.98 | 1,200.00 | 0.00 | 500.00 | 500.00 | 500.00 | 0.00 |
| 470 | Computer Software | 0.00 | 719.87 | 800.00 | 0.00 | 400.00 | 400.00 | 400.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 250** | **Non-Federal Revenue Grants** | | | | | | | | |
| Function 2633 | Public Information Services | | | | | | | | |
| 480 | Computer Hardware | 0.00 | 389.71 | 500.00 | 0.00 | 400.00 | 400.00 | 400.00 | 0.00 |
| 400 | Supplies | 0.00 | 1,328.56 | 2,700.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 |
| Total Function 2633 | Public Information Services | 0.00 | 125,502.03 | 137,404.00 | 1.00 | 137,404.00 | 137,404.00 | 137,404.00 | 1.00 |
| Function 2640 | Staff Services/Human Resource Dept | | | | | | | | |
| 410 | Consumable Supplies | 0.00 | 21,203.56 | 25,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 400 | Supplies | 0.00 | 21,203.56 | 25,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| Total Function 2640 | Staff Services/Human Resource Dept | 0.00 | 21,203.56 | 25,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| Function 3100 | Nutrition Services | | | | | | | | |
| 134 | Extra Hours | 0.00 | 347.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 0.00 | 347.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 211 | PERS ER | 0.00 | 7.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 53.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 0.00 | 22.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 0.00 | 5.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 0.00 | 0.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 0.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 0.00 | 89.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 400 | Supplies | 0.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| Total Function 3100 | Nutrition Services | 0.00 | 437.76 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| Function 3500 | Child Care Services | | | | | | | | |
| 310 | Instr Professional Services | 96,085.00 | 364,876.60 | 375,000.00 | 0.00 | 375,000.00 | 375,000.00 | 375,000.00 | 0.00 |
| 300 | Purchased Services | 96,085.00 | 364,876.60 | 375,000.00 | 0.00 | 375,000.00 | 375,000.00 | 375,000.00 | 0.00 |
| Total Function 3500 | Child Care Services | 96,085.00 | 364,876.60 | 375,000.00 | 0.00 | 375,000.00 | 375,000.00 | 375,000.00 | 0.00 |
| Function 7000 | Unappropriated Ending Fund Balance | | | | | | | | |
| 820 | Fund Balance | 687,008.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 | Planned Reserve | 687,008.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

## Fund 250 Non-Federal Revenue Grants

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| Total Function 7000 Unappropriated Ending Fund Balance | 687,008.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 250 Non-Federal Revenue Grants | 2,836,578.53 | 3,677,917.60 | 5,651,582.40 | 1.72 | 4,110,246.00 | 4,110,246.00 | 4,110,246.00 | 1.78 |

# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 251 Student Success Act Fund

### Fund Description:

The Student Success Act includes $200 million to enhance the State School Fund, with the remaining funds primarily divided among key accounts:

- A Student Investment Account (at least 50%)
- An Early Learning Account (at least 20%)
- A Statewide Education Initiatives Account (up to 30%)

There are two stated purposes for the funds distributed under the **Student Investment Account:**

**1.** Meet students' mental or behavioral health needs, and increase academic achievement for students including:
- Reducing academic disparities for economically disadvantaged students.
- Students from racial or ethnic groups that have historically experienced academic disparities.
- Students with disabilities.
- Students who are English language learners.
- Students who are foster children.
- Students who are homeless; and

**2.** Any other student groups that have historically experienced academic disparities, as determined by the State Board of Education.

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| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 251** | **Student Investment Account - SIA** | | | | | | | | |
| 3299 | Other Restricted Grants-in-aid | 1,094,599.19 | 4,229,209.16 | 4,712,275.00 | 0.00 | 4,198,070.00 | 4,198,070.00 | 4,198,070.00 | 0.00 |
| 3000 | Revenues from State Sources | 1,094,599.19 | 4,229,209.16 | 4,712,275.00 | 0.00 | 4,198,070.00 | 4,198,070.00 | 4,198,070.00 | 0.00 |
| Total Fund 251 | Student Investment Account - SIA | 1,094,599.19 | 4,229,209.16 | 4,712,275.00 | 0.00 | 4,198,070.00 | 4,198,070.00 | 4,198,070.00 | 0.00 |

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## Fund 251 Student Investment Account - SIA

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1111** | **K- 5 Elementary Instruction** | | | | | | | | |
| 111 | Licensed Salaries | 193,966.76 | 555,795.17 | 579,940.00 | 9.00 | 551,543.00 | 551,543.00 | 551,543.00 | 10.00 |
| 121 | Licensed Subs | 473.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 0.00 | 0.00 | 28,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 230.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 2,126.00 | 13,447.00 | 13,928.00 | 0.00 | 20,892.00 | 20,892.00 | 20,892.00 | 0.00 |
| 100 | Salaries | 196,566.16 | 569,472.17 | 622,668.00 | 9.00 | 572,435.00 | 572,435.00 | 572,435.00 | 10.00 |
| 211 | PERS ER | 11,787.52 | 6,723.83 | 3,967.59 | 0.00 | 1,338.61 | 1,338.61 | 1,338.61 | 0.00 |
| 212 | PERS PU | 7,165.62 | 31,369.52 | 37,486.33 | 0.00 | 31,161.95 | 31,161.95 | 31,161.95 | 0.00 |
| 213 | PERS UAL | 17,132.86 | 78,961.65 | 93,400.42 | 0.00 | 83,074.32 | 83,074.32 | 83,074.32 | 0.00 |
| 220 | Social Security | 14,459.99 | 42,032.53 | 47,267.14 | 0.00 | 42,750.46 | 42,750.46 | 42,750.46 | 0.00 |
| 231 | Workers Comp | 480.61 | 1,166.48 | 2,312.09 | 0.00 | 1,206.24 | 1,206.24 | 1,206.24 | 0.00 |
| 232 | Unemployment | 190.02 | 549.41 | 2,475.54 | 0.00 | 558.83 | 558.83 | 558.83 | 0.00 |
| 233 | WC Hourly Assess | 71.56 | 177.22 | 275.03 | 0.00 | 184.88 | 184.88 | 184.88 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 1,642.87 | 0.00 | 2,289.84 | 2,289.84 | 2,289.84 | 0.00 |
| 244 | Health Insur | 41,217.06 | 132,288.46 | 154,842.72 | 0.00 | 123,912.72 | 123,912.72 | 123,912.72 | 0.00 |
| 248 | District Paid TSA | 480.00 | 720.00 | 2,640.00 | 0.00 | 480.00 | 480.00 | 480.00 | 0.00 |
| 200 | Benefits | 92,985.24 | 293,989.10 | 346,309.73 | 0.00 | 286,957.85 | 286,957.85 | 286,957.85 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 12,882.09 | 16,700.00 | 0.00 | 14,700.00 | 14,700.00 | 14,700.00 | 0.00 |
| 324 | Copier Machine Costs | 0.00 | 205.28 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 340 | Travel | 0.00 | 613.56 | 10,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 355 | Printing And Binding | 0.00 | 1,217.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 14,918.18 | 28,700.00 | 0.00 | 21,700.00 | 21,700.00 | 21,700.00 | 0.00 |
| 410 | Consumable Supplies | 16.88 | 396,974.75 | 414,000.00 | 0.00 | 68,000.00 | 68,000.00 | 68,000.00 | 0.00 |
| 430 | Library Books | 0.00 | 167,550.09 | 193,000.00 | 0.00 | 68,000.00 | 68,000.00 | 68,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 73,180.23 | 187,000.00 | 0.00 | 102,500.00 | 102,500.00 | 102,500.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 1,196.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 400 | Supplies | 16.88 | 638,901.07 | 796,000.00 | 0.00 | 240,500.00 | 240,500.00 | 240,500.00 | 0.00 |
| **Total Function 1111** | **K- 5 Elementary Instruction** | 289,568.28 | 1,517,280.52 | 1,793,677.73 | 9.00 | 1,121,592.85 | 1,121,592.85 | 1,121,592.85 | 10.00 |
| **Function 1113** | **Elementary Extra Curricular, K-5** | | | | | | | | |
| 132 | Stipends-Coaching | 0.00 | 6,000.00 | 0.00 | 0.00 | 28,374.50 | 28,374.50 | 28,374.50 | 0.00 |
| 100 | Salaries | 0.00 | 6,000.00 | 0.00 | 0.00 | 28,374.50 | 28,374.50 | 28,374.50 | 0.00 |

## Fund 251 Student Investment Account - SIA

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1113** | **Elementary Extra Curricular, K-5** | | | | | | | | |
| 211 | PERS ER | 0.00 | 13.10 | 0.00 | 0.00 | 198.04 | 198.04 | 198.04 | 0.00 |
| 212 | PERS PU | 0.00 | 324.56 | 0.00 | 0.00 | 1,620.31 | 1,620.31 | 1,620.31 | 0.00 |
| 213 | PERS UAL | 0.00 | 824.90 | 0.00 | 0.00 | 4,219.46 | 4,219.46 | 4,219.46 | 0.00 |
| 220 | Social Security | 0.00 | 433.16 | 0.00 | 0.00 | 2,123.64 | 2,123.64 | 2,123.64 | 0.00 |
| 231 | Workers Comp | 0.00 | 12.35 | 0.00 | 0.00 | 59.61 | 59.61 | 59.61 | 0.00 |
| 232 | Unemployment | 0.00 | 5.72 | 0.00 | 0.00 | 27.69 | 27.69 | 27.69 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 2.08 | 0.00 | 0.00 | 9.46 | 9.46 | 9.46 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 0.00 | 0.00 | 113.39 | 113.39 | 113.39 | 0.00 |
| 244 | Health Insur | 0.00 | 0.00 | 0.00 | 0.00 | 0.48 | 0.48 | 0.48 | 0.00 |
| **200** | **Benefits** | **0.00** | **1,615.87** | **0.00** | **0.00** | **8,372.08** | **8,372.08** | **8,372.08** | **0.00** |
| **Total Function 1113** | **Elementary Extra Curricular, K-5** | **0.00** | **7,615.87** | **0.00** | **0.00** | **36,746.58** | **36,746.58** | **36,746.58** | **0.00** |
| **Function 1121** | **Middle School Programs, 6-8** | | | | | | | | |
| 111 | Licensed Salaries | 114,944.00 | 368,767.69 | 367,444.00 | 6.00 | 403,519.00 | 403,519.00 | 403,519.00 | 6.00 |
| 132 | Stipends-Coaching | 0.00 | 16,170.82 | 16,600.00 | 0.00 | 19,042.41 | 19,042.41 | 19,042.41 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 557.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 6,458.00 | 1,103.50 | 0.00 | 0.00 | 6,964.00 | 6,964.00 | 6,964.00 | 0.00 |
| **100** | **Salaries** | **121,402.00** | **386,599.85** | **384,044.00** | **6.00** | **429,525.41** | **429,525.41** | **429,525.41** | **6.00** |
| 211 | PERS ER | 16,458.50 | 6,561.65 | 4,491.00 | 0.00 | 6,352.47 | 6,352.47 | 6,352.47 | 0.00 |
| 212 | PERS PU | 7,297.11 | 16,310.43 | 23,115.06 | 0.00 | 17,231.56 | 17,231.56 | 17,231.56 | 0.00 |
| 213 | PERS UAL | 17,481.88 | 50,944.46 | 57,606.70 | 0.00 | 64,397.07 | 64,397.07 | 64,397.07 | 0.00 |
| 220 | Social Security | 9,191.68 | 28,012.68 | 29,379.17 | 0.00 | 31,698.16 | 31,698.16 | 31,698.16 | 0.00 |
| 231 | Workers Comp | 296.30 | 795.56 | 1,399.01 | 0.00 | 893.34 | 893.34 | 893.34 | 0.00 |
| 232 | Unemployment | 120.13 | 366.16 | 1,536.25 | 0.00 | 351.60 | 351.60 | 351.60 | 0.00 |
| 233 | WC Hourly Assess | 36.73 | 113.88 | 112.16 | 0.00 | 112.43 | 112.43 | 112.43 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 900.26 | 0.00 | 1,678.14 | 1,678.14 | 1,678.14 | 0.00 |
| 244 | Health Insur | 14,700.61 | 96,566.46 | 103,176.00 | 0.00 | 72,384.51 | 72,384.51 | 72,384.51 | 0.00 |
| 248 | District Paid TSA | 216.25 | 520.00 | 1,200.00 | 0.00 | 735.73 | 735.73 | 735.73 | 0.00 |
| **200** | **Benefits** | **65,799.19** | **200,191.28** | **222,915.61** | **0.00** | **195,835.01** | **195,835.01** | **195,835.01** | **0.00** |
| 315 | Licensed Sub Services | 0.00 | 456.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **300** | **Purchased Services** | **0.00** | **456.74** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| 410 | Consumable Supplies | 25,212.88 | 48,598.08 | 62,880.00 | 0.00 | 45,980.00 | 45,980.00 | 45,980.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 251** | **Student Investment Account - SIA** | | | | | | | | |
| **Function 1121** | **Middle School Programs, 6-8** | | | | | | | | |
| 430 | Library Books | 0.00 | 42,887.75 | 54,000.00 | 0.00 | 27,000.00 | 27,000.00 | 27,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 62,483.03 | 50,000.00 | 0.00 | 27,000.00 | 27,000.00 | 27,000.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 15,590.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 25,212.88 | 169,558.86 | 166,880.00 | 0.00 | 99,980.00 | 99,980.00 | 99,980.00 | 0.00 |
| Total Function 1121 | Middle School Programs, 6-8 | 212,414.07 | 756,806.73 | 773,839.61 | 6.00 | 725,340.42 | 725,340.42 | 725,340.42 | 6.00 |
| **Function 1122** | **Middle School Extra Curricular, 6-8** | | | | | | | | |
| 132 | Stipends-Coaching | 0.00 | 5,578.00 | 10,512.00 | 0.00 | 24,877.00 | 24,877.00 | 24,877.00 | 0.00 |
| 100 | Salaries | 0.00 | 5,578.00 | 10,512.00 | 0.00 | 24,877.00 | 24,877.00 | 24,877.00 | 0.00 |
| 211 | PERS ER | 0.00 | 91.49 | 91.55 | 0.00 | 423.06 | 423.06 | 423.06 | 0.00 |
| 212 | PERS PU | 0.00 | 310.49 | 631.86 | 0.00 | 344.74 | 344.74 | 344.74 | 0.00 |
| 213 | PERS UAL | 0.00 | 785.99 | 1,576.72 | 0.00 | 2,204.96 | 2,204.96 | 2,204.96 | 0.00 |
| 220 | Social Security | 0.00 | 421.04 | 804.23 | 0.00 | 1,085.15 | 1,085.15 | 1,085.15 | 0.00 |
| 231 | Workers Comp | 0.00 | 11.45 | 40.22 | 0.00 | 78.22 | 78.22 | 78.22 | 0.00 |
| 232 | Unemployment | 0.00 | 5.52 | 42.32 | 0.00 | 14.19 | 14.19 | 14.19 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 1.86 | 1.86 | 0.00 | 5.43 | 5.43 | 5.43 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 34.91 | 0.00 | 57.31 | 57.31 | 57.31 | 0.00 |
| 200 | Benefits | 0.00 | 1,627.84 | 3,223.67 | 0.00 | 4,213.06 | 4,213.06 | 4,213.06 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 895.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 0.00 | 895.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1122 | Middle School Extra Curricular, 6-8 | 0.00 | 8,101.83 | 13,735.67 | 0.00 | 29,090.06 | 29,090.06 | 29,090.06 | 0.00 |
| **Function 1131** | **High School Program, 9-12** | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 44,338.00 | 47,219.00 | 1.00 | 51,495.00 | 51,495.00 | 51,495.00 | 1.00 |
| 132 | Stipends-Coaching | 0.00 | 0.00 | 4,185.00 | 0.00 | 4,185.00 | 4,185.00 | 4,185.00 | 0.00 |
| 134 | Extra Hours | 0.00 | 8,965.09 | 8,965.00 | 0.00 | 10,269.68 | 10,269.68 | 10,269.68 | 0.00 |
| 137 | Opt-out Insur | 0.00 | 6,723.50 | 6,964.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 0.00 | 60,026.59 | 67,333.00 | 1.00 | 65,949.68 | 65,949.68 | 65,949.68 | 1.00 |
| 211 | PERS ER | 0.00 | 108.05 | 108.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 0.00 | 1,329.95 | 3,569.33 | 0.00 | 3,157.86 | 3,157.86 | 3,157.86 | 0.00 |
| 213 | PERS UAL | 0.00 | 3,504.70 | 8,993.23 | 0.00 | 8,078.72 | 8,078.72 | 8,078.72 | 0.00 |
| 220 | Social Security | 0.00 | 4,591.66 | 5,151.09 | 0.00 | 4,093.07 | 4,093.07 | 4,093.07 | 0.00 |

## Fund 251 Student Investment Account - SIA

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1131** | **High School Program, 9-12** | | | | | | | | |
| 231 | Workers Comp | 0.00 | 123.25 | 230.57 | 0.00 | 113.30 | 113.30 | 113.30 | 0.00 |
| 232 | Unemployment | 0.00 | 60.02 | 242.46 | 0.00 | 53.54 | 53.54 | 53.54 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 24.94 | 24.49 | 0.00 | 20.37 | 20.37 | 20.37 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 143.07 | 0.00 | 215.12 | 215.12 | 215.12 | 0.00 |
| 244 | Health Insur | 0.00 | 39.26 | 39.36 | 0.00 | 17,799.70 | 17,799.70 | 17,799.70 | 0.00 |
| 248 | District Paid TSA | 0.00 | 0.00 | 240.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 0.00 | 9,781.83 | 18,741.60 | 0.00 | 33,531.68 | 33,531.68 | 33,531.68 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 491.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Repair And Maintenance Services | 0.00 | 13,150.93 | 6,449.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 13,642.69 | 6,449.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 410 | Consumable Supplies | 37,666.33 | 39,149.20 | 54,260.00 | 0.00 | 43,687.46 | 43,687.46 | 43,687.46 | 0.00 |
| 430 | Library Books | 0.00 | 44,151.98 | 52,000.00 | 0.00 | 26,000.00 | 26,000.00 | 26,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 17,456.26 | 68,633.88 | 41,322.00 | 0.00 | 30,000.00 | 30,000.00 | 30,000.00 | 0.00 |
| 480 | Computer Hardware | 0.00 | 9,434.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 55,122.59 | 161,369.06 | 147,582.00 | 0.00 | 99,687.46 | 99,687.46 | 99,687.46 | 0.00 |
| **Total Function 1131** | **High School Program, 9-12** | 55,122.59 | 244,820.17 | 240,105.60 | 1.00 | 204,168.82 | 204,168.82 | 204,168.82 | 1.00 |
| **Function 1132** | **High School Extra Curricular, 9-12** | | | | | | | | |
| 132 | Stipends-Coaching | 0.00 | 6,212.00 | 26,962.50 | 0.00 | 26,962.50 | 26,962.50 | 26,962.50 | 0.00 |
| 100 | Salaries | 0.00 | 6,212.00 | 26,962.50 | 0.00 | 26,962.50 | 26,962.50 | 26,962.50 | 0.00 |
| 211 | PERS ER | 0.00 | 118.14 | 376.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 0.00 | 372.86 | 1,617.71 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 944.16 | 4,044.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 0.00 | 457.39 | 2,062.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 0.00 | 12.82 | 98.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 0.00 | 6.00 | 107.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 1.57 | 3.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 68.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 0.00 | 1,912.94 | 8,379.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 322 | Repair And Maintenance Services | 0.00 | 44,448.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 44,448.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 1,964.59 | 75,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |

## Fund 251 Student Investment Account - SIA

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 400 | Supplies | 0.00 | 1,964.59 | 75,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 540 | Depreciable Equipment | 13,499.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 13,499.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1132 | High School Extra Curricular, 9-12 | 13,499.99 | 54,537.58 | 110,342.06 | 0.00 | 46,962.50 | 46,962.50 | 46,962.50 | 0.00 |
| Function 1220 | Developmental Learning Centers | | | | | | | | |
| 112 | Classified Salaries | 0.00 | 14,841.92 | 27,159.93 | 1.13 | 27,934.91 | 27,934.91 | 27,934.91 | 1.13 |
| 132 | Stipends-Coaching | 0.00 | 2,599.52 | 2,768.59 | 0.00 | 5,688.50 | 5,688.50 | 5,688.50 | 0.00 |
| 100 | Salaries | 0.00 | 17,441.44 | 29,928.52 | 1.13 | 33,623.41 | 33,623.41 | 33,623.41 | 1.13 |
| 211 | PERS ER | 0.00 | 14.20 | 0.00 | 0.00 | 749.52 | 749.52 | 749.52 | 0.00 |
| 212 | PERS PU | 0.00 | 616.44 | 1,800.11 | 0.00 | 373.79 | 373.79 | 373.79 | 0.00 |
| 213 | PERS UAL | 0.00 | 1,564.67 | 4,489.29 | 0.00 | 2,872.51 | 2,872.51 | 2,872.51 | 0.00 |
| 220 | Social Security | 0.00 | 1,332.18 | 2,289.48 | 0.00 | 2,357.80 | 2,357.80 | 2,357.80 | 0.00 |
| 231 | Workers Comp | 0.00 | 36.07 | 108.96 | 0.00 | 65.03 | 65.03 | 65.03 | 0.00 |
| 232 | Unemployment | 0.00 | 17.41 | 119.64 | 0.00 | 30.73 | 30.73 | 30.73 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 11.41 | 20.50 | 0.00 | 19.85 | 19.85 | 19.85 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 31.00 | 0.00 | 123.29 | 123.29 | 123.29 | 0.00 |
| 244 | Health Insur | 0.00 | 1,384.36 | 17,203.68 | 0.00 | 180.00 | 180.00 | 180.00 | 0.00 |
| 248 | District Paid TSA | 0.00 | 0.00 | 308.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 0.00 | 4,976.74 | 26,371.18 | 0.00 | 6,772.52 | 6,772.52 | 6,772.52 | 0.00 |
| 314 | Class Sub Services | 0.00 | 100.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 100.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1220 | Developmental Learning Centers | 0.00 | 22,518.47 | 56,299.70 | 1.13 | 40,395.93 | 40,395.93 | 40,395.93 | 1.13 |
| Function 1221 | Turn Around Program | | | | | | | | |
| 132 | Stipends-Coaching | 0.00 | 1,915.83 | 1,526.63 | 0.00 | 2,279.18 | 2,279.18 | 2,279.18 | 0.00 |
| 100 | Salaries | 0.00 | 1,915.83 | 1,526.63 | 0.00 | 2,279.18 | 2,279.18 | 2,279.18 | 0.00 |
| 211 | PERS ER | 0.00 | 10.45 | 0.00 | 0.00 | 16.44 | 16.44 | 16.44 | 0.00 |
| 212 | PERS PU | 0.00 | 115.09 | 92.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 289.48 | 228.95 | 0.00 | 115.56 | 115.56 | 115.56 | 0.00 |
| 220 | Social Security | 0.00 | 137.82 | 116.88 | 0.00 | 57.60 | 57.60 | 57.60 | 0.00 |
| 231 | Workers Comp | 0.00 | 3.95 | 5.64 | 0.00 | 1.68 | 1.68 | 1.68 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 251** | **Student Investment Account - SIA** | | | | | | | | |
| **Function 1221** | **Turn Around Program** | | | | | | | | |
| 232 | Unemployment | 0.00 | 1.80 | 6.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 0.57 | 0.53 | 0.00 | 0.22 | 0.22 | 0.22 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 3.57 | 0.00 | 3.00 | 3.00 | 3.00 | 0.00 |
| 200 | Benefits | 0.00 | 559.16 | 453.73 | 0.00 | 194.50 | 194.50 | 194.50 | 0.00 |
| **Total Function 1221** | **Turn Around Program** | 0.00 | 2,474.99 | 1,980.36 | 0.00 | 2,473.68 | 2,473.68 | 2,473.68 | 0.00 |
| **Function 1226** | **Home Instruction** | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 24,235.08 | 0.00 | 0.00 | 53,246.00 | 53,246.00 | 53,246.00 | 1.00 |
| 134 | Extra Hours | 0.00 | 0.00 | 48,825.00 | 1.00 | 48,825.00 | 48,825.00 | 48,825.00 | 0.00 |
| 100 | Salaries | 0.00 | 24,235.08 | 48,825.00 | 1.00 | 102,071.00 | 102,071.00 | 102,071.00 | 1.00 |
| 212 | PERS PU | 0.00 | 1,454.11 | 2,943.73 | 0.00 | 3,194.76 | 3,194.76 | 3,194.76 | 0.00 |
| 213 | PERS UAL | 0.00 | 3,720.07 | 7,323.72 | 0.00 | 8,173.31 | 8,173.31 | 8,173.31 | 0.00 |
| 220 | Social Security | 0.00 | 1,743.44 | 3,735.11 | 0.00 | 3,876.36 | 3,876.36 | 3,876.36 | 0.00 |
| 231 | Workers Comp | 0.00 | 50.30 | 177.84 | 0.00 | 112.20 | 112.20 | 112.20 | 0.00 |
| 232 | Unemployment | 0.00 | 22.79 | 195.36 | 0.00 | 50.64 | 50.64 | 50.64 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 9.18 | 18.49 | 0.00 | 18.44 | 18.44 | 18.44 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 113.96 | 0.00 | 213.00 | 213.00 | 213.00 | 0.00 |
| 244 | Health Insur | 0.00 | 9,681.00 | 17,196.00 | 0.00 | 17,796.00 | 17,796.00 | 17,796.00 | 0.00 |
| 248 | District Paid TSA | 0.00 | 0.00 | 240.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 0.00 | 16,680.89 | 31,944.21 | 0.00 | 33,434.71 | 33,434.71 | 33,434.71 | 0.00 |
| **Total Function 1226** | **Home Instruction** | 0.00 | 40,915.97 | 80,769.21 | 1.00 | 135,505.71 | 135,505.71 | 135,505.71 | 1.00 |
| **Function 1250** | **LRC Classroom** | | | | | | | | |
| 112 | Classified Salaries | 0.00 | 7,113.27 | 7,674.23 | 0.31 | 9,175.86 | 9,175.86 | 9,175.86 | 0.36 |
| 132 | Stipends-Coaching | 0.00 | 9,358.83 | 9,772.11 | 0.00 | 19,806.11 | 19,806.11 | 19,806.11 | 0.00 |
| 134 | Extra Hours | 0.00 | 783.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 0.00 | 17,255.78 | 17,446.34 | 0.31 | 28,981.97 | 28,981.97 | 28,981.97 | 0.36 |
| 211 | PERS ER | 0.00 | 127.84 | 76.56 | 0.00 | 127.85 | 127.85 | 127.85 | 0.00 |
| 212 | PERS PU | 0.00 | 1,039.13 | 1,050.46 | 0.00 | 961.56 | 961.56 | 961.56 | 0.00 |
| 213 | PERS UAL | 0.00 | 2,615.55 | 2,617.03 | 0.00 | 3,038.32 | 3,038.32 | 3,038.32 | 0.00 |
| 220 | Social Security | 0.00 | 1,279.28 | 1,334.63 | 0.00 | 1,452.35 | 1,452.35 | 1,452.35 | 0.00 |
| 231 | Workers Comp | 0.00 | 35.58 | 63.37 | 0.00 | 43.44 | 43.44 | 43.44 | 0.00 |

## Fund 251 Student Investment Account - SIA

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1250** | **LRC Classroom** | | | | | | | | |
| 232 | Unemployment | 0.00 | 16.86 | 69.84 | 0.00 | 18.24 | 18.24 | 18.24 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 8.07 | 7.96 | 0.00 | 9.18 | 9.18 | 9.18 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 43.30 | 0.00 | 82.08 | 82.08 | 82.08 | 0.00 |
| 244 | Health Insur | 0.00 | 853.80 | 2,712.24 | 0.00 | 855.72 | 855.72 | 855.72 | 0.00 |
| 248 | District Paid TSA | 0.00 | 40.80 | 40.80 | 0.00 | 40.80 | 40.80 | 40.80 | 0.00 |
| 200 | Benefits | 0.00 | 6,016.91 | 8,016.19 | 0.00 | 6,629.54 | 6,629.54 | 6,629.54 | 0.00 |
| 314 | Class Sub Services | 0.00 | 274.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 274.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Function 1250** | **LRC Classroom** | 0.00 | 23,546.80 | 25,462.53 | 0.31 | 35,611.51 | 35,611.51 | 35,611.51 | 0.36 |
| **Function 1251** | **SRC Classroom** | | | | | | | | |
| 111 | Licensed Salaries | 119,717.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 112 | Classified Salaries | 67,113.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 122 | Classified Subs | 142.07 | 55.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 0.00 | 8,779.59 | 16,600.00 | 0.00 | 8,745.31 | 8,745.31 | 8,745.31 | 0.00 |
| 137 | Opt-out Insur | 6,458.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 193,430.85 | 8,835.47 | 16,600.00 | 0.00 | 8,745.31 | 8,745.31 | 8,745.31 | 0.00 |
| 211 | PERS ER | 19,338.41 | 191.93 | 192.34 | 0.00 | 191.12 | 191.12 | 191.12 | 0.00 |
| 212 | PERS PU | 11,040.35 | 528.19 | 998.73 | 0.00 | 526.12 | 526.12 | 526.12 | 0.00 |
| 213 | PERS UAL | 26,465.16 | 1,332.49 | 2,489.97 | 0.00 | 1,342.39 | 1,342.39 | 1,342.39 | 0.00 |
| 220 | Social Security | 14,244.48 | 722.65 | 1,269.84 | 0.00 | 647.42 | 647.42 | 647.42 | 0.00 |
| 231 | Workers Comp | 472.15 | 21.40 | 60.39 | 0.00 | 18.37 | 18.37 | 18.37 | 0.00 |
| 232 | Unemployment | 186.33 | 9.47 | 66.44 | 0.00 | 8.47 | 8.47 | 8.47 | 0.00 |
| 233 | WC Hourly Assess | 86.86 | 3.27 | 3.93 | 0.00 | 2.08 | 2.08 | 2.08 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 42.28 | 0.00 | 35.09 | 35.09 | 35.09 | 0.00 |
| 244 | Health Insur | 32,094.06 | 1,200.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 248 | District Paid TSA | 220.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 104,147.80 | 4,009.53 | 5,123.92 | 0.00 | 2,771.06 | 2,771.06 | 2,771.06 | 0.00 |
| 314 | Class Sub Services | 0.00 | 820.52 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| 315 | Licensed Sub Services | 1,235.88 | 1,598.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 1,235.88 | 2,418.74 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 |
| **Total Function 1251** | **SRC Classroom** | 298,814.53 | 15,263.74 | 22,723.92 | 0.00 | 12,516.37 | 12,516.37 | 12,516.37 | 0.00 |

## Fund 251 Student Investment Account - SIA

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1252** | **ERC Classroom** | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 128,739.00 | 134,630.00 | 2.00 | 139,851.00 | 139,851.00 | 139,851.00 | 2.00 |
| 112 | Classified Salaries | 0.00 | 108,337.92 | 129,160.64 | 5.25 | 24,175.76 | 24,175.76 | 24,175.76 | 0.88 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 1,714.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 0.00 | 0.00 | 0.00 | 0.00 | 5,238.00 | 5,238.00 | 5,238.00 | 0.00 |
| **100** | **Salaries** | **0.00** | **238,791.22** | **263,790.64** | **7.25** | **169,264.76** | **169,264.76** | **169,264.76** | **2.88** |
| 211 | PERS ER | 0.00 | 690.22 | 0.00 | 0.00 | 1,486.57 | 1,486.57 | 1,486.57 | 0.00 |
| 212 | PERS PU | 0.00 | 12,573.53 | 15,913.80 | 0.00 | 6,394.09 | 6,394.09 | 6,394.09 | 0.00 |
| 213 | PERS UAL | 0.00 | 31,658.80 | 39,568.50 | 0.00 | 25,982.15 | 25,982.15 | 25,982.15 | 0.00 |
| 220 | Social Security | 0.00 | 17,148.44 | 20,181.20 | 0.00 | 12,434.28 | 12,434.28 | 12,434.28 | 0.00 |
| 231 | Workers Comp | 0.00 | 489.05 | 960.84 | 0.00 | 366.12 | 366.12 | 366.12 | 0.00 |
| 232 | Unemployment | 0.00 | 224.15 | 1,055.12 | 0.00 | 99.60 | 99.60 | 99.60 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 114.75 | 125.60 | 0.00 | 55.06 | 55.06 | 55.06 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 602.72 | 0.00 | 677.16 | 677.16 | 677.16 | 0.00 |
| 244 | Health Insur | 0.00 | 49,690.33 | 66,566.51 | 0.00 | 34,644.95 | 34,644.95 | 34,644.95 | 0.00 |
| 248 | District Paid TSA | 0.00 | 720.00 | 1,440.00 | 0.00 | 255.97 | 255.97 | 255.97 | 0.00 |
| **200** | **Benefits** | **0.00** | **113,309.27** | **146,414.29** | **0.00** | **82,395.95** | **82,395.95** | **82,395.95** | **0.00** |
| 314 | Class Sub Services | 0.00 | 774.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 1,253.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **300** | **Purchased Services** | **0.00** | **2,027.88** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Function 1252** | **ERC Classroom** | **0.00** | **354,128.37** | **410,204.93** | **7.25** | **251,660.71** | **251,660.71** | **251,660.71** | **2.88** |
| **Function 1294** | **Youth Corrections** | | | | | | | | |
| 410 | Consumable Supplies | 0.00 | 6,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **400** | **Supplies** | **0.00** | **6,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Function 1294** | **Youth Corrections** | **0.00** | **6,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Function 2110** | **Attendance and Social Work Services** | | | | | | | | |
| 112 | Classified Salaries | 0.00 | 49,180.69 | 52,952.88 | 2.00 | 54,006.96 | 54,006.96 | 54,006.96 | 2.00 |
| 122 | Classified Subs | 0.00 | 466.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **100** | **Salaries** | **0.00** | **49,647.57** | **52,952.88** | **2.00** | **54,006.96** | **54,006.96** | **54,006.96** | **2.00** |
| 211 | PERS ER | 0.00 | 577.17 | 594.36 | 0.00 | 606.18 | 606.18 | 606.18 | 0.00 |
| 212 | PERS PU | 0.00 | 2,965.15 | 3,191.64 | 0.00 | 3,254.83 | 3,254.83 | 3,254.83 | 0.00 |

## Fund 251 Student Investment Account - SIA

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 2110** | **Attendance and Social Work Services** | | | | | | | | |
| 213 | PERS UAL | 0.00 | 7,468.38 | 7,942.92 | 0.00 | 8,290.04 | 8,290.04 | 8,290.04 | 0.00 |
| 220 | Social Security | 0.00 | 3,443.36 | 4,050.96 | 0.00 | 3,721.46 | 3,721.46 | 3,721.46 | 0.00 |
| 231 | Workers Comp | 0.00 | 205.98 | 192.84 | 0.00 | 474.99 | 474.99 | 474.99 | 0.00 |
| 232 | Unemployment | 0.00 | 44.94 | 211.80 | 0.00 | 48.59 | 48.59 | 48.59 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 31.42 | 33.28 | 0.00 | 35.12 | 35.12 | 35.12 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 141.20 | 0.00 | 216.01 | 216.01 | 216.01 | 0.00 |
| 244 | Health Insur | 0.00 | 22,235.67 | 17,319.36 | 0.00 | 33,621.68 | 33,621.68 | 33,621.68 | 0.00 |
| 248 | District Paid TSA | 0.00 | 240.00 | 240.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 0.00 | 37,212.07 | 33,918.36 | 0.00 | 50,508.90 | 50,508.90 | 50,508.90 | 0.00 |
| 314 | Class Sub Services | 0.00 | 1,414.45 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 1,414.45 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| **Total Function 2110** | **Attendance and Social Work Services** | 0.00 | 88,274.09 | 88,871.24 | 2.00 | 106,515.86 | 106,515.86 | 106,515.86 | 2.00 |
| **Function 2111** | **Social Emotional Learning** | | | | | | | | |
| 114 | Managerial/Supervisory | 0.00 | 97,187.00 | 103,082.00 | 1.00 | 105,144.00 | 105,144.00 | 105,144.00 | 1.00 |
| 124 | Temporary Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 38,457.50 | 38,457.50 | 38,457.50 | 0.50 |
| 137 | Opt-out Insur | 0.00 | 6,723.50 | 6,964.00 | 0.00 | 13,928.00 | 13,928.00 | 13,928.00 | 0.00 |
| 100 | Salaries | 0.00 | 103,910.50 | 110,046.00 | 1.00 | 157,529.50 | 157,529.50 | 157,529.50 | 1.50 |
| 211 | PERS ER | 0.00 | 565.08 | 0.00 | 0.00 | 990.24 | 990.24 | 990.24 | 0.00 |
| 212 | PERS PU | 0.00 | 6,362.08 | 6,743.36 | 0.00 | 6,870.48 | 6,870.48 | 6,870.48 | 0.00 |
| 213 | PERS UAL | 0.00 | 15,703.68 | 16,506.96 | 0.00 | 24,180.85 | 24,180.85 | 24,180.85 | 0.00 |
| 220 | Social Security | 0.00 | 7,898.52 | 8,418.48 | 0.00 | 11,998.21 | 11,998.21 | 11,998.21 | 0.00 |
| 231 | Workers Comp | 0.00 | 213.83 | 400.80 | 0.00 | 332.04 | 332.04 | 332.04 | 0.00 |
| 232 | Unemployment | 0.00 | 103.30 | 440.16 | 0.00 | 156.84 | 156.84 | 156.84 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 21.66 | 21.81 | 0.00 | 30.64 | 30.64 | 30.64 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 256.76 | 0.00 | 630.12 | 630.12 | 630.12 | 0.00 |
| 244 | Health Insur | 0.00 | 387.29 | 406.20 | 0.00 | 419.88 | 419.88 | 419.88 | 0.00 |
| 248 | District Paid TSA | 0.00 | 2,200.00 | 2,400.00 | 0.00 | 2,400.00 | 2,400.00 | 2,400.00 | 0.00 |
| 200 | Benefits | 0.00 | 33,455.44 | 35,594.53 | 0.00 | 48,009.30 | 48,009.30 | 48,009.30 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 0.00 | 595.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 595.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 0.00 | 5,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 251** | **Student Investment Account - SIA** | | | | | | | | |
| 400 | Supplies | 0.00 | 0.00 | 5,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 |
| Total Function 2111 | Social Emotional Learning | 0.00 | 137,960.94 | 150,640.53 | 1.00 | 207,538.80 | 207,538.80 | 207,538.80 | 1.50 |
| Function 2119 | Expulsion Services | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 8,381.30 | 72,928.00 | 1.00 | 74,387.00 | 74,387.00 | 74,387.00 | 1.00 |
| 132 | Stipends-Coaching | 0.00 | 0.00 | 0.00 | 0.00 | 1,162.30 | 1,162.30 | 1,162.30 | 0.00 |
| 137 | Opt-out Insur | 0.00 | 0.00 | 0.00 | 0.00 | 6,964.00 | 6,964.00 | 6,964.00 | 0.00 |
| 100 | Salaries | 0.00 | 8,381.30 | 72,928.00 | 1.00 | 82,513.30 | 82,513.30 | 82,513.30 | 1.00 |
| 211 | PERS ER | 0.00 | 182.72 | 0.00 | 0.00 | 1,798.80 | 1,798.80 | 1,798.80 | 0.00 |
| 212 | PERS PU | 0.00 | 0.00 | 4,384.57 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 1,286.52 | 10,939.20 | 0.00 | 12,665.76 | 12,665.76 | 12,665.76 | 0.00 |
| 220 | Social Security | 0.00 | 641.16 | 5,578.92 | 0.00 | 6,312.24 | 6,312.24 | 6,312.24 | 0.00 |
| 231 | Workers Comp | 0.00 | 17.04 | 265.68 | 0.00 | 173.88 | 173.88 | 173.88 | 0.00 |
| 232 | Unemployment | 0.00 | 8.38 | 291.72 | 0.00 | 82.56 | 82.56 | 82.56 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 2.25 | 11.33 | 0.00 | 18.73 | 18.73 | 18.73 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 0.00 | 0.00 | 330.00 | 330.00 | 330.00 | 0.00 |
| 244 | Health Insur | 0.00 | 0.00 | 15,888.36 | 0.00 | 34.32 | 34.32 | 34.32 | 0.00 |
| 248 | District Paid TSA | 0.00 | 0.00 | 147.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 0.00 | 2,138.07 | 37,507.62 | 0.00 | 21,416.29 | 21,416.29 | 21,416.29 | 0.00 |
| Total Function 2119 | Expulsion Services | 0.00 | 10,519.37 | 110,435.62 | 1.00 | 103,929.59 | 103,929.59 | 103,929.59 | 1.00 |
| Function 2120 | Guidance Services | | | | | | | | |
| 470 | Computer Software | 0.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 0.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2120 | Guidance Services | 0.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2130 | Health Services | | | | | | | | |
| 112 | Classified Salaries | 0.00 | 144,834.31 | 199,133.28 | 8.00 | 231,499.20 | 231,499.20 | 231,499.20 | 9.00 |
| 137 | Opt-out Insur | 0.00 | 15,510.84 | 16,004.00 | 0.00 | 17,072.52 | 17,072.52 | 17,072.52 | 0.00 |
| 100 | Salaries | 0.00 | 160,345.15 | 215,137.28 | 8.00 | 248,571.72 | 248,571.72 | 248,571.72 | 9.00 |
| 211 | PERS ER | 0.00 | 1,205.40 | 1,661.16 | 0.00 | 2,686.50 | 2,686.50 | 2,686.50 | 0.00 |
| 212 | PERS PU | 0.00 | 8,534.77 | 13,010.93 | 0.00 | 10,562.52 | 10,562.52 | 10,562.52 | 0.00 |
| 213 | PERS UAL | 0.00 | 21,599.47 | 32,310.06 | 0.00 | 32,320.68 | 32,320.68 | 32,320.68 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|

## Fund 251 Student Investment Account - SIA

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 2130** | **Health Services** | | | | | | | | |
| 220 | Social Security | 0.00 | 11,800.78 | 16,458.24 | 0.00 | 18,188.81 | 18,188.81 | 18,188.81 | 0.00 |
| 231 | Workers Comp | 0.00 | 330.58 | 783.72 | 0.00 | 523.92 | 523.92 | 523.92 | 0.00 |
| 232 | Unemployment | 0.00 | 154.19 | 860.52 | 0.00 | 237.74 | 237.74 | 237.74 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 97.09 | 133.77 | 0.00 | 158.68 | 158.68 | 158.68 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 510.08 | 0.00 | 994.44 | 994.44 | 994.44 | 0.00 |
| 244 | Health Insur | 0.00 | 50,680.51 | 92,322.72 | 0.00 | 94,190.87 | 94,190.87 | 94,190.87 | 0.00 |
| 248 | District Paid TSA | 0.00 | 281.53 | 1,440.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 0.00 | 94,684.32 | 159,491.20 | 0.00 | 160,104.16 | 160,104.16 | 160,104.16 | 0.00 |
| **Total Function 2130** | **Health Services** | 0.00 | 255,029.47 | 374,628.48 | 8.00 | 408,675.88 | 408,675.88 | 408,675.88 | 9.00 |
| **Function 2140** | **Evaluation Services** | | | | | | | | |
| 111 | Licensed Salaries | 0.00 | 201,925.99 | 70,531.00 | 1.00 | 130,367.77 | 130,367.77 | 130,367.77 | 1.65 |
| 132 | Stipends-Coaching | 15,396.52 | 6,088.91 | 3,673.49 | 0.00 | 59,606.72 | 59,606.72 | 59,606.72 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 0.00 | 115.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 0.00 | 66,158.26 | 1,139.50 | 0.00 | 1,139.50 | 1,139.50 | 1,139.50 | 0.00 |
| 137 | Opt-out Insur | 0.00 | 2,714.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 15,396.52 | 277,002.41 | 75,343.99 | 1.00 | 191,113.99 | 191,113.99 | 191,113.99 | 1.65 |
| 211 | PERS ER | 1,716.05 | 2,806.32 | 0.00 | 0.00 | 3,683.48 | 3,683.48 | 3,683.48 | 0.00 |
| 212 | PERS PU | 925.38 | 10,490.87 | 4,535.28 | 0.00 | 1,552.25 | 1,552.25 | 1,552.25 | 0.00 |
| 213 | PERS UAL | 2,217.05 | 28,426.48 | 11,301.61 | 0.00 | 23,427.47 | 23,427.47 | 23,427.47 | 0.00 |
| 220 | Social Security | 1,146.25 | 20,836.75 | 5,763.84 | 0.00 | 14,147.87 | 14,147.87 | 14,147.87 | 0.00 |
| 231 | Workers Comp | 37.58 | 569.33 | 274.44 | 0.00 | 404.24 | 404.24 | 404.24 | 0.00 |
| 232 | Unemployment | 14.97 | 272.41 | 301.33 | 0.00 | 628.92 | 628.92 | 628.92 | 0.00 |
| 233 | WC Hourly Assess | 4.12 | 76.27 | 19.28 | 0.00 | 41.21 | 41.21 | 41.21 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 175.78 | 0.00 | 745.32 | 745.32 | 745.32 | 0.00 |
| 244 | Health Insur | 0.00 | 41,527.48 | 17,196.00 | 0.00 | 13,020.25 | 13,020.25 | 13,020.25 | 0.00 |
| 248 | District Paid TSA | 0.00 | 537.00 | 240.00 | 0.00 | 19.50 | 19.50 | 19.50 | 0.00 |
| 200 | Benefits | 6,061.40 | 105,542.91 | 39,807.56 | 0.00 | 57,670.51 | 57,670.51 | 57,670.51 | 0.00 |
| **Total Function 2140** | **Evaluation Services** | 21,457.92 | 382,545.32 | 115,151.55 | 1.00 | 248,784.50 | 248,784.50 | 248,784.50 | 1.65 |
| **Function 2210** | **Improvement of Instruction Services** | | | | | | | | |
| 111 | Licensed Salaries | 123,444.00 | 192,621.00 | 204,301.00 | 3.00 | 215,043.00 | 215,043.00 | 215,043.00 | 3.00 |
| 132 | Stipends-Coaching | 0.00 | 1,853.61 | 2,003.77 | 0.00 | 4,047.61 | 4,047.61 | 4,047.61 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 251** | **Student Investment Account - SIA** | | | | | | | | |
| **Function 2210** | **Improvement of Instruction Services** | | | | | | | | |
| 134 | Extra Hours | 0.00 | 3,914.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 137 | Opt-out Insur | 0.00 | 6,723.50 | 6,964.00 | 0.00 | 6,964.00 | 6,964.00 | 6,964.00 | 0.00 |
| 100 | Salaries | 123,444.00 | 205,112.93 | 213,268.77 | 3.00 | 226,054.61 | 226,054.61 | 226,054.61 | 3.00 |
| 211 | PERS ER | 15,807.53 | 3,031.50 | 1,914.60 | 0.00 | 1,949.76 | 1,949.76 | 1,949.76 | 0.00 |
| 212 | PERS PU | 5,190.16 | 12,335.23 | 12,825.03 | 0.00 | 13,472.15 | 13,472.15 | 13,472.15 | 0.00 |
| 213 | PERS UAL | 17,775.95 | 30,974.26 | 31,990.45 | 0.00 | 34,391.74 | 34,391.74 | 34,391.74 | 0.00 |
| 220 | Social Security | 8,977.61 | 15,128.46 | 16,314.88 | 0.00 | 16,940.03 | 16,940.03 | 16,940.03 | 0.00 |
| 231 | Workers Comp | 301.26 | 422.09 | 776.78 | 0.00 | 472.08 | 472.08 | 472.08 | 0.00 |
| 232 | Unemployment | 117.33 | 197.73 | 853.20 | 0.00 | 221.40 | 221.40 | 221.40 | 0.00 |
| 233 | WC Hourly Assess | 35.97 | 55.47 | 53.49 | 0.00 | 55.87 | 55.87 | 55.87 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 497.70 | 0.00 | 896.27 | 896.27 | 896.27 | 0.00 |
| 244 | Health Insur | 31,832.00 | 33,131.26 | 34,431.36 | 0.00 | 35,626.32 | 35,626.32 | 35,626.32 | 0.00 |
| 248 | District Paid TSA | 240.00 | 480.00 | 480.00 | 0.00 | 480.00 | 480.00 | 480.00 | 0.00 |
| 200 | Benefits | 80,277.81 | 95,756.00 | 100,137.49 | 0.00 | 104,505.62 | 104,505.62 | 104,505.62 | 0.00 |
| 470 | Computer Software | 0.00 | 0.00 | 15,000.00 | 0.00 | 150,000.00 | 150,000.00 | 150,000.00 | 0.00 |
| 400 | Supplies | 0.00 | 0.00 | 15,000.00 | 0.00 | 150,000.00 | 150,000.00 | 150,000.00 | 0.00 |
| Total Function 2210 | Improvement of Instruction Services | 203,721.81 | 300,868.93 | 328,406.26 | 3.00 | 480,560.23 | 480,560.23 | 480,560.23 | 3.00 |
| **Function 3300** | **Community Services** | | | | | | | | |
| 380 | Non-Instr Professional Services, Memberships | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 3300 | Community Services | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 251 | Student Investment Account - SIA | 1,094,599.19 | 4,229,209.16 | 4,712,275.00 | 41.69 | 4,198,070.00 | 4,198,070.00 | 4,198,070.00 | 40.51 |

# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 252 High School Success Grant (Measure 98)

### Fund Description:

The High School Success is a fund initiated by ballot Measure 98 in November 2016. Funding is provided to establish or expand programs in three specific areas:

- Dropout Prevention
- Career & Technical Education
- College Level Education Opportunities

The following eligibility requirements are included:

- Teacher Collaboration Time around Data
- Practices to Reduce Chronic Absenteeism
- Equitable Assignment to Advanced Courses
- Systems Ensuring On-time Graduation
- Partnerships

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## Fund 252 Measure 98 - High School Success

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 3299 | Other Restricted Grants-in-aid | 2,065,300.98 | 759,660.68 | 1,900,000.00 | 0.00 | 1,745,132.00 | 1,745,132.00 | 1,745,132.00 | 0.00 |
| 3000 | Revenues from State Sources | 2,065,300.98 | 759,660.68 | 1,900,000.00 | 0.00 | 1,745,132.00 | 1,745,132.00 | 1,745,132.00 | 0.00 |
| 5400 | Fund Balance | 205,296.00 | 120,419.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000 | Other Sources | 205,296.00 | 120,419.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 252 | Measure 98 - High School Success | 2,270,596.98 | 880,080.20 | 1,900,000.00 | 0.00 | 1,745,132.00 | 1,745,132.00 | 1,745,132.00 | 0.00 |

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## Fund 252 Measure 98 - High School Success

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1121** | **Middle School Programs, 6-8** | | | | | | | | |
| 111 | Licensed Salaries | 68,081.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **100** | **Salaries** | **68,081.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| 211 | PERS ER | 10,466.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 4,099.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 9,803.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 4,791.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 166.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 62.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 17.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 244 | Health Insur | 15,916.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 248 | District Paid TSA | 240.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **200** | **Benefits** | **45,562.95** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| 322 | Repair And Maintenance Services | 454.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 396 | Contracted Electrical | 2,567.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **300** | **Purchased Services** | **3,022.57** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| 410 | Consumable Supplies | 8,993.88 | 1,220.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 15,686.92 | 10,391.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **400** | **Supplies** | **24,680.80** | **11,612.52** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| 540 | Depreciable Equipment | 15,580.00 | 5,995.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **500** | **Capital Outlay** | **15,580.00** | **5,995.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Function 1121** | **Middle School Programs, 6-8** | **156,927.32** | **17,607.52** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Function 1131** | **High School Program, 9-12** | | | | | | | | |
| 111 | Licensed Salaries | 529,954.54 | 301,693.94 | 301,463.50 | 5.50 | 342,156.50 | 342,156.50 | 342,156.50 | 5.50 |
| 121 | Licensed Subs | 0.00 | 75.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 132 | Stipends-Coaching | 18,272.88 | 17,542.00 | 17,792.00 | 0.00 | 38,500.00 | 38,500.00 | 38,500.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 79.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 29,952.04 | 68,104.11 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| 137 | Opt-out Insur | 12,916.00 | 7,265.00 | 6,964.00 | 0.00 | 20,750.00 | 20,750.00 | 20,750.00 | 0.00 |
| **100** | **Salaries** | **591,174.55** | **394,680.66** | **426,219.50** | **5.50** | **501,406.50** | **501,406.50** | **501,406.50** | **5.50** |
| 211 | PERS ER | 56,189.97 | 8,684.47 | 4,056.58 | 0.00 | 2,885.00 | 2,885.00 | 2,885.00 | 0.00 |
| 212 | PERS PU | 30,358.46 | 19,080.86 | 25,625.82 | 0.00 | 23,450.00 | 23,450.00 | 23,450.00 | 0.00 |

## Fund 252 Measure 98 - High School Success

### Function 1131 High School Program, 9-12

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 213 | PERS UAL | 72,789.47 | 59,035.62 | 63,933.29 | 0.00 | 60,005.00 | 60,005.00 | 60,005.00 | 0.00 |
| 220 | Social Security | 43,970.45 | 29,650.21 | 32,588.24 | 0.00 | 30,088.00 | 30,088.00 | 30,088.00 | 0.00 |
| 231 | Workers Comp | 1,442.82 | 810.89 | 1,589.32 | 0.00 | 847.00 | 847.00 | 847.00 | 0.00 |
| 232 | Unemployment | 574.58 | 387.52 | 1,703.39 | 0.00 | 396.00 | 396.00 | 396.00 | 0.00 |
| 233 | WC Hourly Assess | 196.70 | 124.34 | 346.63 | 0.00 | 138.00 | 138.00 | 138.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 764.62 | 0.00 | 1,632.00 | 1,632.00 | 1,632.00 | 0.00 |
| 244 | Health Insur | 111,170.43 | 72,567.89 | 77,441.93 | 0.00 | 45,605.00 | 45,605.00 | 45,605.00 | 0.00 |
| 248 | District Paid TSA | 740.00 | 212.09 | 1,241.98 | 0.00 | 560.00 | 560.00 | 560.00 | 0.00 |
| 200 | Benefits | 317,432.88 | 190,553.89 | 209,291.80 | 0.00 | 165,606.00 | 165,606.00 | 165,606.00 | 0.00 |
| 310 | Instr Professional Services | 19,949.20 | 566.00 | 51,000.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 4,979.07 | 5,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 340 | Travel | 720.00 | 8,471.94 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 355 | Printing And Binding | 224.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 374 | Other Tuition | 0.00 | 14,580.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 0.00 | 285.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 396 | Contracted Electrical | 2,635.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 23,529.48 | 28,882.01 | 86,000.00 | 0.00 | 125,000.00 | 125,000.00 | 125,000.00 | 0.00 |
| 410 | Consumable Supplies | 79,233.77 | 20,956.25 | 142,500.00 | 0.00 | 180,000.00 | 180,000.00 | 180,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 23,661.84 | 46,789.87 | 122,600.00 | 0.00 | 185,000.00 | 185,000.00 | 185,000.00 | 0.00 |
| 470 | Computer Software | 115,297.00 | 2,644.00 | 128,000.00 | 0.00 | 90,000.00 | 90,000.00 | 90,000.00 | 0.00 |
| 480 | Computer Hardware | 94,940.19 | 0.00 | 85,000.00 | 0.00 | 90,000.00 | 90,000.00 | 90,000.00 | 0.00 |
| 400 | Supplies | 313,132.80 | 70,390.12 | 478,100.00 | 0.00 | 545,000.00 | 545,000.00 | 545,000.00 | 0.00 |
| 520 | Buildings - Acquisition | 99,643.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 530 | Improvements Other Than Buildings | 0.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 540 | Depreciable Equipment | 39,565.50 | 0.00 | 202,589.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 139,209.37 | 0.00 | 212,589.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1131 | High School Program, 9-12 | 1,384,479.08 | 684,506.68 | 1,412,200.93 | 5.50 | 1,337,012.50 | 1,337,012.50 | 1,337,012.50 | 5.50 |

### Function 1271 Extended Learning Opportunities

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 134 | Extra Hours | 0.00 | 8,786.25 | 30,000.00 | 0.00 | 39,965.00 | 39,965.00 | 39,965.00 | 0.00 |
| 100 | Salaries | 0.00 | 8,786.25 | 30,000.00 | 0.00 | 39,965.00 | 39,965.00 | 39,965.00 | 0.00 |
| 211 | PERS ER | 0.00 | 50.42 | 600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

## Fund 252 Measure 98 - High School Success

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1271** | **Extended Learning Opportunities** | | | | | | | | |
| 212 | PERS PU | 0.00 | 527.69 | 1,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 1,347.37 | 4,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 0.00 | 656.40 | 2,295.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 0.00 | 18.48 | 120.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 0.00 | 8.58 | 120.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 1.38 | 241.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 120.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 0.00 | 2,610.32 | 9,796.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1271 | Extended Learning Opportunities | 0.00 | 11,396.57 | 39,796.00 | 0.00 | 39,965.00 | 39,965.00 | 39,965.00 | 0.00 |
| **Function 1400** | **Summer School Programs** | | | | | | | | |
| 134 | Extra Hours | 0.00 | 0.00 | 40,000.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| 100 | Salaries | 0.00 | 0.00 | 40,000.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| 211 | PERS ER | 0.00 | 0.00 | 800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 0.00 | 0.00 | 2,400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 0.00 | 0.00 | 6,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 0.00 | 0.00 | 3,060.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 0.00 | 0.00 | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 0.00 | 0.00 | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.00 | 0.00 | 40.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 0.00 | 0.00 | 12,780.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 | Consumable Supplies | 4,519.07 | 1,788.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 4,519.07 | 1,788.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1400 | Summer School Programs | 4,519.07 | 1,788.50 | 52,780.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| **Function 2110** | **Attendance and Social Work Services** | | | | | | | | |
| 134 | Extra Hours | 0.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | 40,000.00 | 40,000.00 | 0.00 |
| 100 | Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | 40,000.00 | 40,000.00 | 0.00 |
| Total Function 2110 | Attendance and Social Work Services | 0.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | 40,000.00 | 40,000.00 | 0.00 |
| **Function 2113** | **Undesignated** | | | | | | | | |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 252** | **Measure 98 - High School Success** | | | | | | | | |
| **Function 2113** | **Undesignated** | | | | | | | | |
| 111 | Licensed Salaries | 65,843.00 | 70,804.00 | 72,928.00 | 1.00 | 74,387.00 | 74,387.00 | 74,387.00 | 1.00 |
| 100 | Salaries | 65,843.00 | 70,804.00 | 72,928.00 | 1.00 | 74,387.00 | 74,387.00 | 74,387.00 | 1.00 |
| 211 | PERS ER | 6,521.64 | 386.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 3,964.53 | 4,260.02 | 4,390.08 | 0.00 | 4,500.00 | 4,500.00 | 4,500.00 | 0.00 |
| 213 | PERS UAL | 9,481.36 | 10,696.00 | 10,939.21 | 0.00 | 11,500.00 | 11,500.00 | 11,500.00 | 0.00 |
| 220 | Social Security | 4,941.70 | 5,348.12 | 5,578.93 | 0.00 | 6,600.00 | 6,600.00 | 6,600.00 | 0.00 |
| 231 | Workers Comp | 160.71 | 145.65 | 265.68 | 0.00 | 160.00 | 160.00 | 160.00 | 0.00 |
| 232 | Unemployment | 64.62 | 69.92 | 291.72 | 0.00 | 75.00 | 75.00 | 75.00 | 0.00 |
| 233 | WC Hourly Assess | 18.29 | 18.45 | 18.28 | 0.00 | 20.00 | 20.00 | 20.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 170.17 | 0.00 | 300.00 | 300.00 | 300.00 | 0.00 |
| 244 | Health Insur | 15,916.00 | 16,546.00 | 17,196.00 | 0.00 | 17,890.00 | 17,890.00 | 17,890.00 | 0.00 |
| 248 | District Paid TSA | 240.00 | 240.00 | 240.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 41,308.85 | 37,710.92 | 39,090.07 | 0.00 | 41,285.00 | 41,285.00 | 41,285.00 | 0.00 |
| **Total Function 2113** | **Undesignated** | 107,151.85 | 108,514.92 | 112,018.07 | 1.00 | 115,672.00 | 115,672.00 | 115,672.00 | 1.00 |
| **Function 2120** | **Guidance Services** | | | | | | | | |
| 111 | Licensed Salaries | 275,277.69 | 0.00 | 0.00 | 0.00 | 73,076.00 | 73,076.00 | 73,076.00 | 1.00 |
| 132 | Stipends-Coaching | 6,858.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | Salaries | 282,136.33 | 0.00 | 0.00 | 0.00 | 73,076.00 | 73,076.00 | 73,076.00 | 1.00 |
| 211 | PERS ER | 35,510.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 16,981.95 | 0.00 | 0.00 | 0.00 | 4,415.00 | 4,415.00 | 4,415.00 | 0.00 |
| 213 | PERS UAL | 40,627.46 | 0.00 | 0.00 | 0.00 | 15,600.00 | 15,600.00 | 15,600.00 | 0.00 |
| 220 | Social Security | 20,604.18 | 0.00 | 0.00 | 0.00 | 5,765.00 | 5,765.00 | 5,765.00 | 0.00 |
| 231 | Workers Comp | 688.76 | 0.00 | 0.00 | 0.00 | 160.00 | 160.00 | 160.00 | 0.00 |
| 232 | Unemployment | 269.24 | 0.00 | 0.00 | 0.00 | 83.50 | 83.50 | 83.50 | 0.00 |
| 233 | WC Hourly Assess | 85.88 | 0.00 | 0.00 | 0.00 | 21.00 | 21.00 | 21.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 0.00 | 0.00 | 315.00 | 315.00 | 315.00 | 0.00 |
| 244 | Health Insur | 63,702.16 | 0.00 | 0.00 | 0.00 | 17,807.00 | 17,807.00 | 17,807.00 | 0.00 |
| 248 | District Paid TSA | 960.00 | 0.00 | 0.00 | 0.00 | 240.00 | 240.00 | 240.00 | 0.00 |
| 200 | Benefits | 179,430.04 | 0.00 | 0.00 | 0.00 | 44,406.50 | 44,406.50 | 44,406.50 | 0.00 |
| 470 | Computer Software | 0.00 | 17,771.52 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 0.00 | 17,771.52 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 252** | **Measure 98 - High School Success** | | | | | | | | |
| Total Function 2120 | Guidance Services | 461,566.37 | 17,771.52 | 100,000.00 | 0.00 | 117,482.50 | 117,482.50 | 117,482.50 | 1.00 |
| Function 2230 | Assessment And Testing | | | | | | | | |
| 470 | Computer Software | 31,801.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 31,801.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2230 | Assessment And Testing | 31,801.00 | 0.00 | 100,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 2240 | Instructional Staff Development | | | | | | | | |
| 134 | Extra Hours | 473.40 | 1,169.20 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 100 | Salaries | 473.40 | 1,169.20 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 211 | PERS ER | 54.45 | 85.46 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 28.40 | 70.20 | 600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 68.17 | 168.35 | 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 36.23 | 88.14 | 765.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 1.16 | 2.38 | 40.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 0.49 | 1.13 | 40.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.17 | 0.41 | 20.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 40.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | Benefits | 189.07 | 416.07 | 3,205.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 315 | Licensed Sub Services | 0.00 | 28,378.28 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 28,378.28 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2240 | Instructional Staff Development | 662.47 | 29,963.55 | 63,205.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| Function 2410 | Principals Office | | | | | | | | |
| 134 | Extra Hours | 2,222.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 100 | Salaries | 2,222.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| 211 | PERS ER | 219.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 212 | PERS PU | 133.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 213 | PERS UAL | 319.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 220 | Social Security | 167.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 231 | Workers Comp | 5.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 232 | Unemployment | 2.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 233 | WC Hourly Assess | 0.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

## Fund 252 Measure 98 - High School Success

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 200 | Benefits | 848.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2410 | Principals Office | 3,070.30 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 | 0.00 |
| Function 2544 | Maintenance Services | | | | | | | | |
| 396 | Contracted Electrical | 0.00 | 8,435.94 | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 8,435.94 | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 2544 | Maintenance Services | 0.00 | 8,435.94 | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Function 7000 | Unappropriated Ending Fund Balance | | | | | | | | |
| 820 | Fund Balance | 120,419.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 | Planned Reserve | 120,419.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | 120,419.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 252 | Measure 98 - High School Success | 2,270,596.98 | 879,985.20 | 1,900,000.00 | 6.50 | 1,745,132.00 | 1,745,132.00 | 1,745,132.00 | 7.50 |

# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 290 Technology Fund

**Fund Description:**

The Technology Fund accounts for the District's funds designated for developing the District's technology education programs.  Current funding comes from a General Fund transfer.

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## Resources Report

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 290 Technology Fund** | | | | | | | | |
| 1990 Fees & Fines & Other Revenue | 250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000 Revenues from Local Sources | 250.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2102 Revenue from ESD | 0.00 | 69,273.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2000 Revenues from Intermediate Sources | 0.00 | 69,273.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3299 Other Restricted Grants-in-aid | 0.00 | 211,927.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3000 Revenues from State Sources | 0.00 | 211,927.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5200 Interfund Transfers | 252,000.00 | 252,000.00 | 252,000.00 | 0.00 | 390,000.00 | 390,000.00 | 390,000.00 | 0.00 |
| 5400 Fund Balance | 162,052.30 | 183,212.69 | 595,000.00 | 0.00 | 395,000.00 | 395,000.00 | 395,000.00 | 0.00 |
| 5000 Other Sources | 414,052.30 | 435,212.69 | 847,000.00 | 0.00 | 785,000.00 | 785,000.00 | 785,000.00 | 0.00 |
| **Total Fund 290 Technology Fund** | 414,302.30 | 716,413.68 | 847,000.00 | 0.00 | 785,000.00 | 785,000.00 | 785,000.00 | 0.00 |

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| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 290** | **Technology Fund** | | | | | | | | |
| **Function 2660** | **Technology Services** | | | | | | | | |
| 410 | Consumable Supplies | 26,738.63 | 45,543.83 | 0.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 2,412.61 | 1,879.71 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| 470 | Computer Software | 51,326.30 | 49,696.93 | 100,000.00 | 0.00 | 85,000.00 | 85,000.00 | 85,000.00 | 0.00 |
| 480 | Computer Hardware | 150,612.07 | 350,292.43 | 647,000.00 | 0.00 | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 |
| 400 | Supplies | 231,089.61 | 447,412.90 | 847,000.00 | 0.00 | 785,000.00 | 785,000.00 | 785,000.00 | 0.00 |
| Total Function 2660 | Technology Services | 231,089.61 | 447,412.90 | 847,000.00 | 0.00 | 785,000.00 | 785,000.00 | 785,000.00 | 0.00 |
| **Function 7000** | **Unappropriated Ending Fund Balance** | | | | | | | | |
| 820 | Fund Balance | 183,212.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 | Planned Reserve | 183,212.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | 183,212.69 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 290 | Technology Fund | 414,302.30 | 447,412.90 | 847,000.00 | 0.00 | 785,000.00 | 785,000.00 | 785,000.00 | 0.00 |

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# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 291 Instructional Support Fund

### Fund Description:

Funds designated for instructional needs including curriculum adoptions, replacement textbooks and ongoing curriculum software subscriptions. Funding comes from a General Fund transfer.

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| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 291 Instructional Support Fund** | | | | | | | | |
| 5200 Interfund Transfers | 309,000.00 | 309,000.00 | 309,000.00 | 0.00 | 309,000.00 | 309,000.00 | 309,000.00 | 0.00 |
| 5400 Fund Balance | 544,899.13 | 548,283.28 | 575,000.00 | 0.00 | 330,000.00 | 330,000.00 | 330,000.00 | 0.00 |
| 5000 Other Sources | 853,899.13 | 857,283.28 | 884,000.00 | 0.00 | 639,000.00 | 639,000.00 | 639,000.00 | 0.00 |
| Total Fund 291 Instructional Support Fund | 853,899.13 | 857,283.28 | 884,000.00 | 0.00 | 639,000.00 | 639,000.00 | 639,000.00 | 0.00 |

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## Fund 291 Instructional Support Fund

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 1111** | **K- 5 Elementary Instruction** | | | | | | | | |
| 410 | Consumable Supplies | 5,905.14 | 4,075.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 | Textbooks | 89,843.49 | 77,188.80 | 275,000.00 | 0.00 | 189,000.00 | 189,000.00 | 189,000.00 | 0.00 |
| 470 | Computer Software | 57,442.00 | 17,472.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 153,190.63 | 98,735.92 | 275,000.00 | 0.00 | 189,000.00 | 189,000.00 | 189,000.00 | 0.00 |
| Total Function 1111 | K- 5 Elementary Instruction | 153,190.63 | 98,735.92 | 275,000.00 | 0.00 | 189,000.00 | 189,000.00 | 189,000.00 | 0.00 |
| **Function 1121** | **Middle School Programs, 6-8** | | | | | | | | |
| 410 | Consumable Supplies | 0.00 | 165.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 420 | Textbooks | 0.00 | 0.00 | 260,000.00 | 0.00 | 175,000.00 | 175,000.00 | 175,000.00 | 0.00 |
| 470 | Computer Software | 13,310.79 | 21,850.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 13,310.79 | 22,015.92 | 260,000.00 | 0.00 | 175,000.00 | 175,000.00 | 175,000.00 | 0.00 |
| Total Function 1121 | Middle School Programs, 6-8 | 13,310.79 | 22,015.92 | 260,000.00 | 0.00 | 175,000.00 | 175,000.00 | 175,000.00 | 0.00 |
| **Function 1131** | **High School Program, 9-12** | | | | | | | | |
| 420 | Textbooks | 30,348.45 | 11,569.45 | 250,000.00 | 0.00 | 175,000.00 | 175,000.00 | 175,000.00 | 0.00 |
| 470 | Computer Software | 31,947.98 | 34,369.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 62,296.43 | 45,938.71 | 250,000.00 | 0.00 | 175,000.00 | 175,000.00 | 175,000.00 | 0.00 |
| Total Function 1131 | High School Program, 9-12 | 62,296.43 | 45,938.71 | 250,000.00 | 0.00 | 175,000.00 | 175,000.00 | 175,000.00 | 0.00 |
| **Function 1291** | **English Language Learners** | | | | | | | | |
| 410 | Consumable Supplies | 0.00 | 3,471.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 0.00 | 3,471.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1291 | English Language Learners | 0.00 | 3,471.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 2210** | **Improvement of Instruction Services** | | | | | | | | |
| 470 | Computer Software | 76,818.00 | 111,762.00 | 99,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| 400 | Supplies | 76,818.00 | 111,762.00 | 99,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| Total Function 2210 | Improvement of Instruction Services | 76,818.00 | 111,762.00 | 99,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| **Function 7000** | **Unappropriated Ending Fund Balance** | | | | | | | | |
| 820 | Fund Balance | 548,283.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 291** | **Instructional Support Fund** | | | | | | | | |
| 800 | Planned Reserve | 548,283.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | 548,283.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 291 | Instructional Support Fund | 853,899.13 | 281,924.43 | 884,000.00 | 0.00 | 639,000.00 | 639,000.00 | 639,000.00 | 0.00 |

# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 292 Rental Properties

### Fund Description:

Revenue earned as well as any expenses incurred for our current rental properties are recorded in this fund. The ending fund balance could result in reserves for future property purchases should the Board of Directors decide to purchase additional properties.

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Resources Report

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 292 Rental Properties** | | | | | | | | |
| 1910 Rental Of School Facilities | 198,945.35 | 312,506.88 | 315,000.00 | 0.00 | 315,000.00 | 315,000.00 | 315,000.00 | 0.00 |
| 1000 Revenues from Local Sources | 198,945.35 | 312,506.88 | 315,000.00 | 0.00 | 315,000.00 | 315,000.00 | 315,000.00 | 0.00 |
| 5400 Fund Balance | 228,376.33 | (262,072.37) | (130,000.00) | 0.00 | (130,000.00) | (130,000.00) | (130,000.00) | 0.00 |
| 5000 Other Sources | 228,376.33 | (262,072.37) | (130,000.00) | 0.00 | (130,000.00) | (130,000.00) | (130,000.00) | 0.00 |
| Total Fund 292 Rental Properties | 427,321.68 | 50,434.51 | 185,000.00 | 0.00 | 185,000.00 | 185,000.00 | 185,000.00 | 0.00 |

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## Fund 292 Rental Properties

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 2540** | **Physical Plant Operations/Maintenance** | | | | | | | | |
| 310 | Instr Professional Services | 7,344.00 | 2,956.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 322 | Repair And Maintenance Services | 81,467.02 | 67,772.84 | 35,000.00 | 0.00 | 35,000.00 | 35,000.00 | 35,000.00 | 0.00 |
| 325 | Electricity | 3,122.50 | 3,234.73 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 326 | Heating Fuel-oil/gas | 2,030.97 | 4,210.64 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| 327 | Water And Sewage | 3,100.16 | 2,830.43 | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | 6,000.00 | 0.00 |
| 389 | Non Instr Professional & Technical Serv | 15,932.92 | 25,194.18 | 24,000.00 | 0.00 | 24,000.00 | 24,000.00 | 24,000.00 | 0.00 |
| 300 | Purchased Services | 112,997.57 | 106,198.82 | 77,000.00 | 0.00 | 77,000.00 | 77,000.00 | 77,000.00 | 0.00 |
| 510 | Land Acquisition | 101,400.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520 | Buildings - Acquisition | 158,600.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 260,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 651 | Liability Insurance | 4,828.00 | 7,062.00 | 17,500.00 | 0.00 | 17,500.00 | 17,500.00 | 17,500.00 | 0.00 |
| 670 | Taxes And Licenses | 36,568.48 | 44,013.85 | 48,500.00 | 0.00 | 48,500.00 | 48,500.00 | 48,500.00 | 0.00 |
| 600 | Other | 41,396.48 | 51,075.85 | 66,000.00 | 0.00 | 66,000.00 | 66,000.00 | 66,000.00 | 0.00 |
| Total Function 2540 | Physical Plant Operations/Maintenance | 414,394.05 | 157,274.67 | 143,000.00 | 0.00 | 143,000.00 | 143,000.00 | 143,000.00 | 0.00 |
| **Function 4120** | **Site Acquisition & Development Services** | | | | | | | | |
| 520 | Buildings - Acquisition | 0.00 | 0.00 | 42,000.00 | 0.00 | 42,000.00 | 42,000.00 | 42,000.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 0.00 | 42,000.00 | 0.00 | 42,000.00 | 42,000.00 | 42,000.00 | 0.00 |
| Total Function 4120 | Site Acquisition & Development Services | 0.00 | 0.00 | 42,000.00 | 0.00 | 42,000.00 | 42,000.00 | 42,000.00 | 0.00 |
| **Function 4150** | **Building Acquisition, Construction, & Improvement** | | | | | | | | |
| 510 | Land Acquisition | 91,800.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520 | Buildings - Acquisition | 183,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 275,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 4150 | Building Acquisition, Construction, & Improvement | 275,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 7000** | **Unappropriated Ending Fund Balance** | | | | | | | | |
| 820 | Fund Balance | (262,072.37) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 | Planned Reserve | (262,072.37) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | (262,072.37) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Requirements Report

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 292 Rental Properties** | | | | | | | | |
| Total Fund 292 Rental Properties | 427,321.68 | 157,274.67 | 185,000.00 | 0.00 | 185,000.00 | 185,000.00 | 185,000.00 | 0.00 |

# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 293 Vehicle Replacement Fund

### Fund Description:

Funds designated for building a reserve for the future purchase of district vehicles in the maintenance department, athletic extra-curricular, drivers' education and warehouse department.

Current funding comes from a General Fund transfer.

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Resources Report

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 293 Vehicle Replacement Fund** | | | | | | | | |
| 5200 Interfund Transfers | 75,000.00 | 75,000.00 | 150,000.00 | 0.00 | 175,000.00 | 175,000.00 | 175,000.00 | 0.00 |
| 5400 Fund Balance | 97,908.00 | 124,050.92 | 42,000.00 | 0.00 | 110,000.00 | 110,000.00 | 110,000.00 | 0.00 |
| 5000 Other Sources | 172,908.00 | 199,050.92 | 192,000.00 | 0.00 | 285,000.00 | 285,000.00 | 285,000.00 | 0.00 |
| Total Fund 293 Vehicle Replacement Fund | 172,908.00 | 199,050.92 | 192,000.00 | 0.00 | 285,000.00 | 285,000.00 | 285,000.00 | 0.00 |

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| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 293** | **Vehicle Replacement Fund** | | | | | | | | |
| **Function 1111** | **K- 5 Elementary Instruction** | | | | | | | | |
| 540 | Depreciable Equipment | 0.00 | 27,606.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 27,606.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 1111 | K- 5 Elementary Instruction | 0.00 | 27,606.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 1131** | **High School Program, 9-12** | | | | | | | | |
| 540 | Depreciable Equipment | 0.00 | 27,980.54 | 25,000.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 27,980.54 | 25,000.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| Total Function 1131 | High School Program, 9-12 | 0.00 | 27,980.54 | 25,000.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| **Function 1132** | **High School Extra Curricular, 9-12** | | | | | | | | |
| 540 | Depreciable Equipment | 0.00 | 0.00 | 28,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 0.00 | 28,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| Total Function 1132 | High School Extra Curricular, 9-12 | 0.00 | 0.00 | 28,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| **Function 2544** | **Maintenance Services** | | | | | | | | |
| 540 | Depreciable Equipment | 48,857.08 | 0.00 | 59,000.00 | 0.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 |
| 500 | Capital Outlay | 48,857.08 | 0.00 | 59,000.00 | 0.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 |
| Total Function 2544 | Maintenance Services | 48,857.08 | 0.00 | 59,000.00 | 0.00 | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 |
| **Function 2546** | **Security Services** | | | | | | | | |
| 540 | Depreciable Equipment | 0.00 | 0.00 | 35,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 0.00 | 35,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| Total Function 2546 | Security Services | 0.00 | 0.00 | 35,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| **Function 2570** | **Purchasing and Warehouse** | | | | | | | | |
| 540 | Depreciable Equipment | 0.00 | 0.00 | 45,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 0.00 | 45,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| Total Function 2570 | Purchasing and Warehouse | 0.00 | 0.00 | 45,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| **Function 7000** | **Unappropriated Ending Fund Balance** | | | | | | | | |
| 820 | Fund Balance | 124,050.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 293** | **Vehicle Replacement Fund** | | | | | | | | |
| 800 | Planned Reserve | 124,050.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | 124,050.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 293 | Vehicle Replacement Fund | 172,908.00 | 55,586.89 | 192,000.00 | 0.00 | 285,000.00 | 285,000.00 | 285,000.00 | 0.00 |

# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 295 ASB Control

### Fund Description:

The Associated Student Body accounts are recorded and kept at each school.  These funds are part of the District audit. For budgeting purposes, the estimated totals of the activities are presented here in the District's budget.

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| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 295** | **Student Body Accounts - ASB** | | | | | | | | |
| 1790 | Other Extracurricular | 430,823.98 | 796,456.45 | 600,000.00 | 0.00 | 600,000.00 | 600,000.00 | 600,000.00 | 0.00 |
| 1000 | Revenues from Local Sources | 430,823.98 | 796,456.45 | 600,000.00 | 0.00 | 600,000.00 | 600,000.00 | 600,000.00 | 0.00 |
| 5400 | Fund Balance | 959,030.93 | 944,349.83 | 1,000,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 0.00 |
| 5000 | Other Sources | 959,030.93 | 944,349.83 | 1,000,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 0.00 |
| Total Fund 295 | Student Body Accounts - ASB | 1,389,854.91 | 1,740,806.28 | 1,600,000.00 | 0.00 | 1,600,000.00 | 1,600,000.00 | 1,600,000.00 | 0.00 |

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## Fund 295 Student Body Accounts - ASB

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| Function 1113 | Elementary Extra Curricular, K-5 | | | | | | | | |
| 410 | Consumable Supplies | 129,733.10 | 138,860.01 | 250,000.00 | 0.00 | 250,000.00 | 250,000.00 | 250,000.00 | 0.00 |
| 400 | Supplies | 129,733.10 | 138,860.01 | 250,000.00 | 0.00 | 250,000.00 | 250,000.00 | 250,000.00 | 0.00 |
| Total Function 1113 | Elementary Extra Curricular, K-5 | 129,733.10 | 138,860.01 | 250,000.00 | 0.00 | 250,000.00 | 250,000.00 | 250,000.00 | 0.00 |
| Function 1122 | Middle School Extra Curricular, 6-8 | | | | | | | | |
| 410 | Consumable Supplies | 63,156.62 | 119,440.03 | 500,000.00 | 0.00 | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 |
| 400 | Supplies | 63,156.62 | 119,440.03 | 500,000.00 | 0.00 | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 |
| Total Function 1122 | Middle School Extra Curricular, 6-8 | 63,156.62 | 119,440.03 | 500,000.00 | 0.00 | 500,000.00 | 500,000.00 | 500,000.00 | 0.00 |
| Function 1132 | High School Extra Curricular, 9-12 | | | | | | | | |
| 410 | Consumable Supplies | 252,615.36 | 506,505.99 | 850,000.00 | 0.00 | 850,000.00 | 850,000.00 | 850,000.00 | 0.00 |
| 400 | Supplies | 252,615.36 | 506,505.99 | 850,000.00 | 0.00 | 850,000.00 | 850,000.00 | 850,000.00 | 0.00 |
| Total Function 1132 | High School Extra Curricular, 9-12 | 252,615.36 | 506,505.99 | 850,000.00 | 0.00 | 850,000.00 | 850,000.00 | 850,000.00 | 0.00 |
| Function 7000 | Unappropriated Ending Fund Balance | | | | | | | | |
| 820 | Fund Balance | 944,349.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 | Planned Reserve | 944,349.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | 944,349.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 295 | Student Body Accounts - ASB | 1,389,854.91 | 764,806.03 | 1,600,000.00 | 0.00 | 1,600,000.00 | 1,600,000.00 | 1,600,000.00 | 0.00 |

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# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 299 School Lunch Fund

### Fund Description:

The District operates the School Lunch Program under the guidelines of the School Food and Nutrition Section of the Oregon Department of Education, which coordinates the state programs with the National School Lunch Program under the Department of Agriculture. Lunches and breakfasts are served in all District schools, and a supper is served at qualifying schools.

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## Fund 299 Child Nutrition Programs

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| 1625 Vended Meals-Meal Sales | 0.00 | 315.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1630 Revenue from special functions | 1,742.50 | 2,642.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1990 Fees & Fines & Other Revenue | 2,267.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000 Revenues from Local Sources | 4,009.50 | 2,957.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3102 School Lunch Basic Support | 23,926.12 | 23,926.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3299 Other Restricted Grants-in-aid | 31,711.65 | 50,536.74 | 0.00 | 0.00 | 600,000.00 | 600,000.00 | 600,000.00 | 0.00 |
| 3000 Revenues from State Sources | 55,637.77 | 74,462.86 | 0.00 | 0.00 | 600,000.00 | 600,000.00 | 600,000.00 | 0.00 |
| 4500 Restricted Revenue Federal through Sta | 0.00 | 10,595.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4501 Breakfast Reimbursement | 0.00 | 1,043,417.76 | 1,000,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 0.00 |
| 4502 Lunch Reimbursement | 0.00 | 2,522,130.85 | 2,000,000.00 | 0.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 0.00 |
| 4503 CACFP Reimbursement | 459,578.22 | 33,410.16 | 0.00 | 0.00 | 77,000.00 | 77,000.00 | 77,000.00 | 0.00 |
| 4504 SFSP Reimbursement | 2,184,423.86 | 91,681.97 | 0.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| 4910 Commodities-In kind Revenue | 172,622.06 | 225,409.38 | 200,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4000 Revenue from Federal Sources | 2,816,624.14 | 3,926,645.85 | 3,200,000.00 | 0.00 | 3,177,000.00 | 3,177,000.00 | 3,177,000.00 | 0.00 |
| 5400 Fund Balance | 1,043,098.44 | 1,627,817.70 | 900,055.16 | 0.00 | 2,300,000.00 | 2,300,000.00 | 2,300,000.00 | 0.00 |
| 5000 Other Sources | 1,043,098.44 | 1,627,817.70 | 900,055.16 | 0.00 | 2,300,000.00 | 2,300,000.00 | 2,300,000.00 | 0.00 |
| Total Fund 299 Child Nutrition Programs | 3,919,369.85 | 5,631,883.66 | 4,100,055.16 | 0.00 | 6,077,000.00 | 6,077,000.00 | 6,077,000.00 | 0.00 |

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## Fund 299 Child Nutrition Programs

### Function 3100 Nutrition Services

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| 112 | Classified Salaries | 606,253.15 | 682,729.90 | 829,036.53 | 32.66 | 843,738.97 | 843,738.97 | 843,738.97 | 32.66 |
| 122 | Classified Subs | 9,501.66 | 12,522.51 | 20,000.00 | 0.00 | 21,500.00 | 21,500.00 | 21,500.00 | 0.00 |
| 133 | Leave Payout (SL, PL, DL, Vac, ST) | 461.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 | Extra Hours | 23,105.07 | 47,695.76 | 115,000.00 | 0.00 | 150,000.00 | 150,000.00 | 150,000.00 | 0.00 |
| 137 | Opt-out Insur | 33,954.36 | 41,854.08 | 44,060.00 | 0.00 | 34,036.14 | 34,036.14 | 34,036.14 | 0.00 |
| 139 | Taxable Fringe | 0.00 | 0.00 | 0.00 | 0.00 | 771.12 | 771.12 | 771.12 | 0.00 |
| 100 | Salaries | 673,276.01 | 784,802.25 | 1,008,096.53 | 32.66 | 1,050,046.23 | 1,050,046.23 | 1,050,046.23 | 32.66 |
| 211 | PERS ER | 77,688.07 | 7,704.82 | 8,804.85 | 0.00 | 9,163.72 | 9,163.72 | 9,163.72 | 0.00 |
| 212 | PERS PU | 38,759.88 | 38,443.76 | 57,472.89 | 0.00 | 42,428.58 | 42,428.58 | 42,428.58 | 0.00 |
| 213 | PERS UAL | 93,211.11 | 110,049.61 | 149,838.41 | 0.00 | 124,618.10 | 124,618.10 | 124,618.10 | 0.00 |
| 220 | Social Security | 49,219.32 | 57,569.34 | 75,595.64 | 0.00 | 64,322.02 | 64,322.02 | 64,322.02 | 0.00 |
| 231 | Workers Comp | 13,126.51 | 11,576.28 | 25,456.08 | 0.00 | 13,337.67 | 13,337.67 | 13,337.67 | 0.00 |
| 232 | Unemployment | 643.30 | 743.88 | 3,952.35 | 0.00 | 840.69 | 840.69 | 840.69 | 0.00 |
| 233 | WC Hourly Assess | 541.77 | 532.90 | 1,010.82 | 0.00 | 579.33 | 579.33 | 579.33 | 0.00 |
| 234 | PFMLI | 0.00 | 0.00 | 2,507.19 | 0.00 | 3,514.13 | 3,514.13 | 3,514.13 | 0.00 |
| 244 | Health Insur | 189,124.04 | 254,273.56 | 317,180.40 | 0.00 | 266,989.95 | 266,989.95 | 266,989.95 | 0.00 |
| 248 | District Paid TSA | 2,100.00 | 2,160.00 | 3,840.00 | 0.00 | 1,680.00 | 1,680.00 | 1,680.00 | 0.00 |
| 200 | Benefits | 464,414.00 | 483,054.15 | 645,658.63 | 0.00 | 527,474.19 | 527,474.19 | 527,474.19 | 0.00 |
| 310 | Instr Professional Services | 26.34 | 49.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 314 | Class Sub Services | 0.00 | 7,749.14 | 29,000.00 | 0.00 | 39,000.00 | 39,000.00 | 39,000.00 | 0.00 |
| 322 | Repair And Maintenance Services | 217.68 | 918.50 | 500.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 324 | Copier Machine Costs | 543.53 | 522.04 | 800.00 | 0.00 | 800.00 | 800.00 | 800.00 | 0.00 |
| 340 | Travel | 432.66 | 861.20 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 0.00 |
| 353 | Postage | 2,713.74 | 20.30 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 380 | Non-Instr Professional Services, Memberships | 3,628.10 | 9,329.35 | 10,000.00 | 0.00 | 14,179.58 | 14,179.58 | 14,179.58 | 0.00 |
| 385 | Management Services | 51,790.83 | 68,085.68 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| 300 | Purchased Services | 59,352.88 | 87,535.71 | 145,800.00 | 0.00 | 164,479.58 | 164,479.58 | 164,479.58 | 0.00 |
| 410 | Consumable Supplies | 8,356.61 | 9,956.42 | 18,500.00 | 0.00 | 135,000.00 | 135,000.00 | 135,000.00 | 0.00 |
| 419 | Gasoline-Diesel Fuel | 1,710.81 | 2,052.62 | 2,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| 450 | Non-Program Food, Ala Carte Food Expense | 40,836.70 | 246,060.41 | 240,000.00 | 0.00 | 240,000.00 | 240,000.00 | 240,000.00 | 0.00 |
| 451 | Breakfast Food Costs | 0.00 | 247,611.62 | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 300,000.00 | 0.00 |
| 452 | Lunch Food Costs | 0.00 | 846,994.57 | 1,000,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 0.00 |
| 453 | CACFP (Plan A) Food Costs | 232,542.90 | 16,794.25 | 40,000.00 | 0.00 | 40,000.00 | 40,000.00 | 40,000.00 | 0.00 |

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 299** | **Child Nutrition Programs** | | | | | | | | |
| **Function 3100** | **Nutrition Services** | | | | | | | | |
| 454 | SFSP Food Costs | 765,471.85 | 41,158.69 | 40,000.00 | 0.00 | 40,000.00 | 40,000.00 | 40,000.00 | 0.00 |
| 455 | Vended Meal (Plan B) Food Costs | 0.00 | 72.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 | Non-consumable Supplies | 14,862.11 | 20,027.95 | 40,000.00 | 0.00 | 750,000.00 | 750,000.00 | 750,000.00 | 0.00 |
| 480 | Computer Hardware | 99.99 | 0.00 | 20,000.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 | 0.00 |
| 400 | Supplies | 1,063,880.97 | 1,430,729.41 | 1,700,500.00 | 0.00 | 2,585,000.00 | 2,585,000.00 | 2,585,000.00 | 0.00 |
| 520 | Buildings - Acquisition | 0.00 | 0.00 | 500,000.00 | 0.00 | 750,000.00 | 750,000.00 | 750,000.00 | 0.00 |
| 540 | Depreciable Equipment | 30,628.29 | 7,665.00 | 100,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 1,000,000.00 | 0.00 |
| 500 | Capital Outlay | 30,628.29 | 7,665.00 | 600,000.00 | 0.00 | 1,750,000.00 | 1,750,000.00 | 1,750,000.00 | 0.00 |
| Total Function 3100 | Nutrition Services | 2,291,552.15 | 2,793,786.52 | 4,100,055.16 | 32.66 | 6,077,000.00 | 6,077,000.00 | 6,077,000.00 | 32.66 |
| **Function 7000** | **Unappropriated Ending Fund Balance** | | | | | | | | |
| 820 | Fund Balance | 1,627,817.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 | Planned Reserve | 1,627,817.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | 1,627,817.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 299 | Child Nutrition Programs | 3,919,369.85 | 2,793,786.52 | 4,100,055.16 | 32.66 | 6,077,000.00 | 6,077,000.00 | 6,077,000.00 | 32.66 |

# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 300 Debt Service Fund

**Fund Description:**

This fund is used to account for the transactions necessary to repay the District's bonded indebtedness. The District issued $23.9 million in bonds in December 2000 and January 2001. When local voters approved the bonds, the District received authority to levy the taxes necessary to repay the bonds and interest. The bonds were refunded during fiscal year 2004-05 to reduce the long-term interest cost for our taxpayers and reduce the future taxes needed to repay the indebtedness. These bonds have been repaid. These pages are for historical purposes.

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Resources Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 300** | **GO Bond Debt Service Fund** | | | | | | | | |
| 1111 | Current Year's Taxes | 1,637,859.96 | 9,270.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1112 | Prior Year's Taxes | 112,077.70 | 56,482.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1510 | Interest On Investments | 9,862.54 | 241.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000 | Revenues from Local Sources | 1,759,800.20 | 65,994.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5400 | Fund Balance | 320,389.35 | 107,184.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000 | Other Sources | 320,389.35 | 107,184.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 300 | GO Bond Debt Service Fund | 2,080,189.55 | 173,178.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 300** | **GO Bond Debt Service Fund** | | | | | | | | |
| **Function 5110** | **Long Term Debt Service** | | | | | | | | |
| 610 | Redemption Of Principal | 1,955,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 621 | Regular Interest | 18,005.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 600 | Other | 1,973,005.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 5110 | Long Term Debt Service | 1,973,005.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 7000** | **Unappropriated Ending Fund Balance** | | | | | | | | |
| 820 | Fund Balance | 107,184.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 | Planned Reserve | 107,184.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | 107,184.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 300 | GO Bond Debt Service Fund | 2,080,189.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 301 Full Faith Credit Debt Service

### Fund Description:

This Fund contains the budget to make debt payments for the Full Faith & Credit Loan.

The Full Faith and Credit loan was used for energy efficiency projects and is repaid by SB1149 receipts. The loan will be fully repaid in fiscal year 2021-22.

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## Resources Report

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 301 FFC Debt Service** | | | | | | | | |
| 5200 Interfund Transfers | 108,815.00 | 109,515.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5400 Fund Balance | 31.30 | 31.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000 Other Sources | 108,846.30 | 109,546.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 301 FFC Debt Service | 108,846.30 | 109,546.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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# Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 301** | **FFC Debt Service** | | | | | | | | |
| **Function 5110** | **Long Term Debt Service** | | | | | | | | |
| 610 | Redemption Of Principal | 100,000.00 | 105,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 621 | Regular Interest | 8,815.00 | 4,427.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 600 | Other | 108,815.00 | 109,427.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 5110 | Long Term Debt Service | 108,815.00 | 109,427.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 7000** | **Unappropriated Ending Fund Balance** | | | | | | | | |
| 820 | Fund Balance | 31.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 | Planned Reserve | 31.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | 31.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 301 | FFC Debt Service | 108,846.30 | 109,427.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 302 PERS Bond Debt Service Fund

### Fund Description:

The District participated with other districts in the Oregon School Board Association's effort to issue bonds to refinance the Unfunded Actuarial Liability (UAL) in fiscal years 2003 and 2004. The bonds were issued at rates well below 6 percent and the funds were submitted to PERS to be placed in a side account that would offset the district's employer rate. This fund will accumulate the charges to the other funds for this service as revenue and make the payments to repay the debt incurred. These bonds will be retired in 2028.

In 2018-19, the District was able to open a new PERS Side Account with a deposit of $6,000,000. This deposit will offset future employer rate increases by 1.47% and is projected to save $5,706,800 in addition to the initial $6,000,000 deposit over the next 20 years.

In 2019-20, the District was able to add an additional $874,737 into the new side account to offset future employer rate increases. This deposit qualified the district for an additional $1,718,685 in matching funds from the State of Oregon.

### Special Notes:

The District issued $23,347,283 in fiscal year 2003 and $14,900,000 in fiscal year 2004 to eliminate the UAL estimated at that time. Outstanding debt on June 30, 2021: principal $23,370,000 and $5,323,362 in interest.

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| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 302 PERS Bond Fund** | | | | | | | | |
| 1510 Interest On Investments | 34,410.86 | 40,498.20 | 29,000.00 | 0.00 | 70,534.45 | 70,534.45 | 70,534.45 | 0.00 |
| 1970 Service To Other Funds | 5,715,370.99 | 5,470,905.88 | 6,008,571.08 | 0.00 | 6,094,148.65 | 6,094,148.65 | 6,094,148.65 | 0.00 |
| 1000 Revenues from Local Sources | 5,749,781.85 | 5,511,404.08 | 6,037,571.08 | 0.00 | 6,164,683.10 | 6,164,683.10 | 6,164,683.10 | 0.00 |
| 5400 Fund Balance | 4,543,976.77 | 6,537,331.40 | 4,277,267.52 | 0.00 | 6,500,000.00 | 6,500,000.00 | 6,500,000.00 | 0.00 |
| 5000 Other Sources | 4,543,976.77 | 6,537,331.40 | 4,277,267.52 | 0.00 | 6,500,000.00 | 6,500,000.00 | 6,500,000.00 | 0.00 |
| Total Fund 302 PERS Bond Fund | 10,293,758.62 | 12,048,735.48 | 10,314,838.60 | 0.00 | 12,664,683.10 | 12,664,683.10 | 12,664,683.10 | 0.00 |

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| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 302** | **PERS Bond Fund** | | | | | | | | |
| Function 5110 | Long Term Debt Service | | | | | | | | |
| 610 | Redemption Of Principal | 2,355,000.00 | 3,420,000.00 | 3,995,000.00 | 0.00 | 4,410,000.00 | 4,410,000.00 | 4,410,000.00 | 0.00 |
| 621 | Regular Interest | 1,401,427.22 | 1,872,565.02 | 1,819,838.60 | 0.00 | 1,654,683.10 | 1,654,683.10 | 1,654,683.10 | 0.00 |
| 600 | Other | 3,756,427.22 | 5,292,565.02 | 5,814,838.60 | 0.00 | 6,064,683.10 | 6,064,683.10 | 6,064,683.10 | 0.00 |
| Total Function 5110 | Long Term Debt Service | 3,756,427.22 | 5,292,565.02 | 5,814,838.60 | 0.00 | 6,064,683.10 | 6,064,683.10 | 6,064,683.10 | 0.00 |
| Function 5400 | PERS UAL Lump Sum Payment | | | | | | | | |
| 680 | PERS UAL Lump Sum Payment to PERS | 0.00 | 0.00 | 2,000,000.00 | 0.00 | 3,100,000.00 | 3,100,000.00 | 3,100,000.00 | 0.00 |
| 600 | Other | 0.00 | 0.00 | 2,000,000.00 | 0.00 | 3,100,000.00 | 3,100,000.00 | 3,100,000.00 | 0.00 |
| Total Function 5400 | PERS UAL Lump Sum Payment | 0.00 | 0.00 | 2,000,000.00 | 0.00 | 3,100,000.00 | 3,100,000.00 | 3,100,000.00 | 0.00 |
| Function 7000 | Unappropriated Ending Fund Balance | | | | | | | | |
| 820 | Fund Balance | 6,537,331.40 | 0.00 | 2,500,000.00 | 0.00 | 3,500,000.00 | 3,500,000.00 | 3,500,000.00 | 0.00 |
| 800 | Planned Reserve | 6,537,331.40 | 0.00 | 2,500,000.00 | 0.00 | 3,500,000.00 | 3,500,000.00 | 3,500,000.00 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | 6,537,331.40 | 0.00 | 2,500,000.00 | 0.00 | 3,500,000.00 | 3,500,000.00 | 3,500,000.00 | 0.00 |
| Total Fund 302 | PERS Bond Fund | 10,293,758.62 | 5,292,565.02 | 10,314,838.60 | 0.00 | 12,664,683.10 | 12,664,683.10 | 12,664,683.10 | 0.00 |

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# FUNDHOLDER

# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 400 Seismic Grant

### Fund Description:

This Fund has been created to show grant revenue and the corresponding expenditures related to seismic update projects.

The district was awarded a grant for Fremont Middle School in 2020-21. Work has begun on this project with an expected completion end date of September 2022.

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| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 400** | **Capital Projects Fund - Seismic Grant** | | | | | | | | |
| 3299 | Other Restricted Grants-in-aid | 175,021.00 | 1,077,843.00 | 3,500,210.00 | 0.00 | 6,000,000.00 | 6,000,000.00 | 6,000,000.00 | 0.00 |
| 3000 | Revenues from State Sources | 175,021.00 | 1,077,843.00 | 3,500,210.00 | 0.00 | 6,000,000.00 | 6,000,000.00 | 6,000,000.00 | 0.00 |
| Total Fund 400 | Capital Projects Fund - Seismic Grant | 175,021.00 | 1,077,843.00 | 3,500,210.00 | 0.00 | 6,000,000.00 | 6,000,000.00 | 6,000,000.00 | 0.00 |

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Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 400** | **Capital Projects Fund - Seismic Grant** | | | | | | | | |
| Function 4150 | Building Acquisition, Construction, & Improvement | | | | | | | | |
| 520 | Buildings - Acquisition | 175,021.00 | 1,078,118.98 | 3,500,210.00 | 0.00 | 6,000,000.00 | 6,000,000.00 | 6,000,000.00 | 0.00 |
| 500 | Capital Outlay | 175,021.00 | 1,078,118.98 | 3,500,210.00 | 0.00 | 6,000,000.00 | 6,000,000.00 | 6,000,000.00 | 0.00 |
| Total Function 4150 | Building Acquisition, Construction, & Improvement | 175,021.00 | 1,078,118.98 | 3,500,210.00 | 0.00 | 6,000,000.00 | 6,000,000.00 | 6,000,000.00 | 0.00 |
| Total Fund 400 | Capital Projects Fund - Seismic Grant | 175,021.00 | 1,078,118.98 | 3,500,210.00 | 0.00 | 6,000,000.00 | 6,000,000.00 | 6,000,000.00 | 0.00 |

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# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 401 SB 1149 Fund

### Fund Description:

This fund was established to account for Senate Bill 1149 energy efficiency funds. The majority of the funds received are used to pay for the district's full faith and credit obligation. The rest is accruing a small ending fund balance to be used for the district's next energy efficiency project. The loan will be fully paid in fiscal year 2021-22.

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| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 401** | **Capital Projects Fund - SB 1149** | | | | | | | | |
| 1990 | Fees & Fines & Other Revenue | 128,355.41 | 141,037.95 | 138,000.00 | 0.00 | 138,000.00 | 138,000.00 | 138,000.00 | 0.00 |
| 1000 | Revenues from Local Sources | 128,355.41 | 141,037.95 | 138,000.00 | 0.00 | 138,000.00 | 138,000.00 | 138,000.00 | 0.00 |
| 5400 | Fund Balance | 99,456.62 | 118,997.03 | 147,000.00 | 0.00 | 300,000.00 | 300,000.00 | 300,000.00 | 0.00 |
| 5000 | Other Sources | 99,456.62 | 118,997.03 | 147,000.00 | 0.00 | 300,000.00 | 300,000.00 | 300,000.00 | 0.00 |
| Total Fund 401 | Capital Projects Fund - SB 1149 | 227,812.03 | 260,034.98 | 285,000.00 | 0.00 | 438,000.00 | 438,000.00 | 438,000.00 | 0.00 |

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## Fund 401 Capital Projects Fund - SB 1149

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Function 4150 Building Acquisition, Construction, & Improvement** | | | | | | | | |
| 520 Buildings - Acquisition | 0.00 | 0.00 | 285,000.00 | 0.00 | 438,000.00 | 438,000.00 | 438,000.00 | 0.00 |
| 500 Capital Outlay | 0.00 | 0.00 | 285,000.00 | 0.00 | 438,000.00 | 438,000.00 | 438,000.00 | 0.00 |
| Total Function 4150 Building Acquisition, Construction, & Improvement | 0.00 | 0.00 | 285,000.00 | 0.00 | 438,000.00 | 438,000.00 | 438,000.00 | 0.00 |
| **Function 5200 Transfer Of Funds** | | | | | | | | |
| 710 Fund Modifications | 108,815.00 | 109,515.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Transfers | 108,815.00 | 109,515.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 5200 Transfer Of Funds | 108,815.00 | 109,515.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Function 7000 Unappropriated Ending Fund Balance** | | | | | | | | |
| 820 Fund Balance | 118,997.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Planned Reserve | 118,997.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 7000 Unappropriated Ending Fund Balance | 118,997.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Fund 401 Capital Projects Fund - SB 1149** | 227,812.03 | 109,515.00 | 285,000.00 | 0.00 | 438,000.00 | 438,000.00 | 438,000.00 | 0.00 |

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# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 402 Capital Projects Fund-RHS Parking Lot

**Fund Description:**

This fund was established to put revenue aside for parking lot repair expenses at Roseburg High School. The revenue will come from parking pass fees paid by students. Previously, the parking pass revenue was recorded in the general fund. This fund sets those fees aside specifically for parking lot projects, matching the revenue with the expenditure.

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| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 402 Capital Projects Fund-RHS Parking Lot** | | | | | | | | |
| 1742 Parking Fees | 0.00 | 17,688.25 | 20,000.00 | 0.00 | 17,000.00 | 17,000.00 | 17,000.00 | 0.00 |
| 1000 Revenues from Local Sources | 0.00 | 17,688.25 | 20,000.00 | 0.00 | 17,000.00 | 17,000.00 | 17,000.00 | 0.00 |
| 5400 Fund Balance | 0.00 | 0.00 | 17,000.00 | 0.00 | 35,000.00 | 35,000.00 | 35,000.00 | 0.00 |
| 5000 Other Sources | 0.00 | 0.00 | 17,000.00 | 0.00 | 35,000.00 | 35,000.00 | 35,000.00 | 0.00 |
| Total Fund 402 Capital Projects Fund-RHS Parking Lot | 0.00 | 17,688.25 | 37,000.00 | 0.00 | 52,000.00 | 52,000.00 | 52,000.00 | 0.00 |

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Requirements Report

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Fund 402** | **Capital Projects Fund-RHS Parking Lot** | | | | | | | | |
| **Function 4150** | **Building Acquisition, Construction, & Improvement** | | | | | | | | |
| 530 | Improvements Other Than Buildings | 0.00 | 0.00 | 37,000.00 | 0.00 | 52,000.00 | 52,000.00 | 52,000.00 | 0.00 |
| 500 | Capital Outlay | 0.00 | 0.00 | 37,000.00 | 0.00 | 52,000.00 | 52,000.00 | 52,000.00 | 0.00 |
| Total Function 4150 | Building Acquisition, Construction, & Improvement | 0.00 | 0.00 | 37,000.00 | 0.00 | 52,000.00 | 52,000.00 | 52,000.00 | 0.00 |
| Total Fund 402 | Capital Projects Fund-RHS Parking Lot | 0.00 | 0.00 | 37,000.00 | 0.00 | 52,000.00 | 52,000.00 | 52,000.00 | 0.00 |

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# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 403 Field Fund

**Fund Description:**

This fund was established to put revenue aside for turf fields.

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# Resources Report

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 403 Field Fund** | | | | | | | | |
| 5200 Interfund Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.00 |
| 5000 Other Sources | 0.00 | 0.00 | 0.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.00 |
| Total Fund 403 Field Fund | 0.00 | 0.00 | 0.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.00 |

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| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| **Fund 403 Field Fund** | | | | | | | | |
| **Function 7000 Unappropriated Ending Fund Balance** | | | | | | | | |
| 820 Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.00 |
| 800 Planned Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.00 |
| Total Function 7000 Unappropriated Ending Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.00 |
| Total Fund 403 Field Fund | 0.00 | 0.00 | 0.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.00 |

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# FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2023-2024 Adopted Budget

## 404 Capital Projects Fund

### Fund Description:

This fund was established to account for major maintenance projects and saving for major maintenance projects. It is supported with an operating transfer from the General Fund.

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## Fund 404 Capital Projects Fund

| | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|
| 1994 Miscellaneous Revenue | 49,624.00 | 37,434.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000 Revenues from Local Sources | 49,624.00 | 37,434.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5200 Interfund Transfers | 980,000.00 | 980,000.00 | 1,080,000.00 | 0.00 | 980,000.00 | 980,000.00 | 1,080,000.00 | 0.00 |
| 5400 Fund Balance | 1,395,163.81 | 1,541,003.20 | 750,000.00 | 0.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 0.00 |
| 5000 Other Sources | 2,375,163.81 | 2,521,003.20 | 1,830,000.00 | 0.00 | 2,980,000.00 | 2,980,000.00 | 3,080,000.00 | 0.00 |
| Total Fund 404 Capital Projects Fund | 2,424,787.81 | 2,558,437.20 | 1,830,000.00 | 0.00 | 2,980,000.00 | 2,980,000.00 | 3,080,000.00 | 0.00 |

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## Fund 404 Capital Projects Fund

| | | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted | 2023-24 FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Function 2544** | **Maintenance Services** | | | | | | | | |
| 322 | Repair And Maintenance Services | 0.00 | 0.00 | 25,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| 300 | Purchased Services | 0.00 | 0.00 | 25,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 | 0.00 |
| 410 | Consumable Supplies | 0.00 | 0.00 | 50,000.00 | 0.00 | 280,000.00 | 280,000.00 | 280,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 0.00 | 0.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 | Supplies | 0.00 | 0.00 | 75,000.00 | 0.00 | 280,000.00 | 280,000.00 | 280,000.00 | 0.00 |
| Total Function 2544 | Maintenance Services | 0.00 | 0.00 | 100,000.00 | 0.00 | 380,000.00 | 380,000.00 | 380,000.00 | 0.00 |
| **Function 4150** | **Building Acquisition, Construction, & Improvement** | | | | | | | | |
| 322 | Repair And Maintenance Services | 0.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 389 | Non Instr Professional & Technical Serv | 5,212.50 | 0.00 | 20,000.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.00 |
| 398 | Non-Capital Contracted Services | 4,980.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | Purchased Services | 10,192.50 | 0.00 | 30,000.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 | 0.00 |
| 460 | Non-consumable Supplies | 104.90 | 0.00 | 0.00 | 0.00 | 400,000.00 | 400,000.00 | 400,000.00 | 0.00 |
| 400 | Supplies | 104.90 | 0.00 | 0.00 | 0.00 | 400,000.00 | 400,000.00 | 400,000.00 | 0.00 |
| 510 | Land Acquisition | 250,840.00 | 213,850.00 | 200,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520 | Buildings - Acquisition | 622,647.21 | 241,150.00 | 1,500,000.00 | 0.00 | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | 0.00 |
| 530 | Improvements Other Than Buildings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 | 0.00 |
| 500 | Capital Outlay | 873,487.21 | 455,000.00 | 1,700,000.00 | 0.00 | 2,000,000.00 | 2,000,000.00 | 2,100,000.00 | 0.00 |
| Total Function 4150 | Building Acquisition, Construction, & Improvement | 883,784.61 | 455,000.00 | 1,730,000.00 | 0.00 | 2,600,000.00 | 2,600,000.00 | 2,700,000.00 | 0.00 |
| **Function 7000** | **Unappropriated Ending Fund Balance** | | | | | | | | |
| 820 | Fund Balance | 1,541,003.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 | Planned Reserve | 1,541,003.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Function 7000 | Unappropriated Ending Fund Balance | 1,541,003.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fund 404 | Capital Projects Fund | 2,424,787.81 | 455,000.00 | 1,830,000.00 | 0.00 | 2,980,000.00 | 2,980,000.00 | 3,080,000.00 | 0.00 |

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## Budget - All Fund Recap

2023-2024 Adopted Budget

| Account | Description | 2020-21 Actuals | 2021-22 Actuals | 2022-23 Adopted | 2022-23 FTE | 2023-24 Proposed | 2023-24 Approved | 2023-24 Adopted |
|---|---|---|---|---|---|---|---|---|
| 100.0000.0000.000.000.000.00 | Undesignated | $73,345,303.84 | $92,372,244.24 | $69,386,988.23 | 581.9172 | $73,163,946.09 | $73,163,946.09 | $73,163,946.09 |
| 200.0000.0000.000.000.000.00 | Special Revenue Funds | $19,553,875.38 | $19,351,321.28 | $34,400,412.56 | 141.0084 | $31,837,207.00 | $31,837,207.00 | $31,837,207.00 |
| 300.0000.0000.000.000.000.00 | Debt Service Funds | $12,482,794.47 | $5,401,992.23 | $10,314,838.60 | 0.0000 | $12,664,683.10 | $12,664,683.10 | $12,664,683.10 |
| 400.0000.0000.000.000.000.00 | Capital Projects Funds | $2,827,620.84 | $1,642,633.98 | $5,652,210.00 | 0.0000 | $9,670,000.00 | $9,670,000.00 | $9,770,000.00 |
| **Grand Total:** | | $108,209,594.53 | $118,768,191.73 | $119,754,449.39 | 722.9256 | $127,335,836.19 | $127,335,836.19 | $127,435,836.19 |

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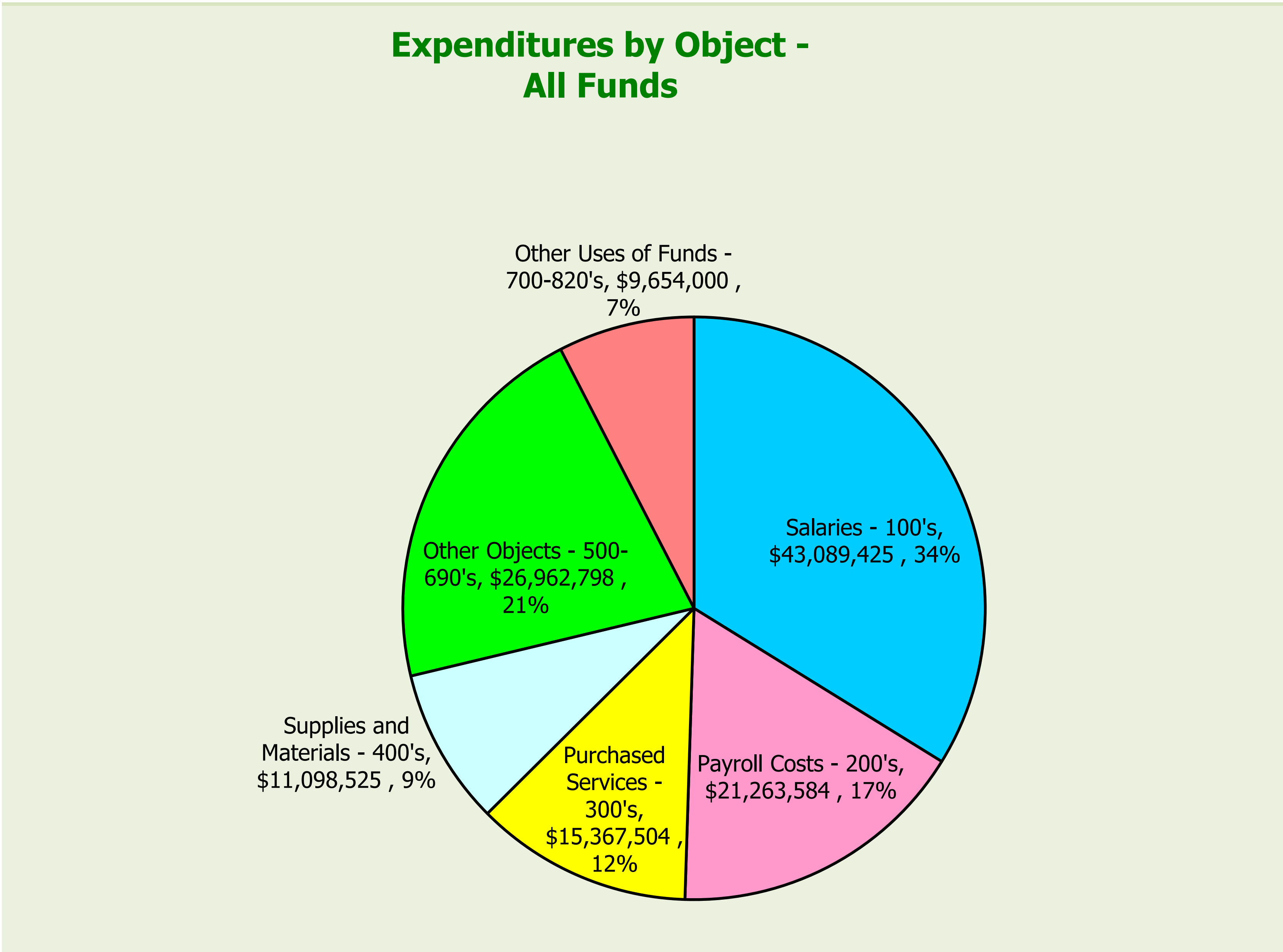
Expenditures by Object -
All Funds
Other Uses of Funds - 700-820's, $9,654,000 , 7%
Salaries - 100's, $43,089,425 , 34%
Other Objects - 500-690's, $26,962,798 , 21%
Supplies and Materials - 400's, $11,098,525 , 9%
Purchased Services - 300's, $15,367,504 , 12%
Payroll Costs - 200's, $21,263,584 , 17%

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