Douglas County School District No. 4
2024-2025 Budget

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

![Roseburg Public Schools]

ADOPTED BUDGET 2024-25

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The News-Review

AFFIDAVIT OF PUBLICATION

State of New Jersey, County of Hudson, ss:

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

PUBLICATION DATES:
Apr. 2, 2024

NOTICE ID: jXA5bm9NRfOJxSAlDLZ7
PUBLISHER ID: 100250
NOTICE NAME: Notice of Budget Committee Meeting
Publication Fee: $132.86

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

Nicole Riegert
(Signed)

VERIFICATION

State of New Jersey
County of Hudson

SHANNEA H HOLMES
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires August 1, 2026

Subscribed in my presence and sworn to before me on this: 04/03/2024

Shannea H. Holmes

Notary Public
Notarized remotely online using communication technology via Proof.

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, 2024, to June 30, 2025, will be held at the Roseburg Public Schools District Office, 1419 Valley View Drive, Roseburg. The meeting will take place on April 17, 2024, at 6:00 pm and will also be available online via Zoom (see link below). 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 17, 2024, between the hours of 7:30 am and 4:30 pm.

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 5, 2024 -April 17, 2024.

Dated this 1st day of April 2024.

Join Zoom Meeting https://roseburg-k12-or-us.zoom.us/j/85762183642?pwd=UkRWMExGdmZXNVV2YmQwNzVWd2FWZz09
Meeting ID: 857 6218 3642
Passcode: 533093

Pub 100250 Date: Apr 2, 2024

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The News-Review

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Texas, County of Bexar, ss:

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

PUBLICATION DATES:
May. 14, 2024

NOTICE ID: 3eEYPZNDTnK5f1XQC996
PUBLISHER ID: 100375
NOTICE NAME: Notice of Budget Hearing
Publication Fee: $513.10

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

(Signed) Laquansay Nickson Watkins

VERIFICATION

State of Texas
County of Bexar

NOTARY PUBLIC STATE OF TEXAS

Robert Hollie III

ID NUMBER
133582194
COMMISSION EXPIRES
February 10, 2026

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

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

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 5th, 2024 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, 2024 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 2022-23	Adopted Budget This Year 2023-24	Approved Budget Next Year 2024-25
Beginning Fund Balance	$31,155,360	$17,372,165	$20,031,533
Current Year Property Taxes, other than Local Option Taxes	19,379,501	19,575,00	20,850,200
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	9,960,543	8,142,525	9,961,684
Revenue from Intermediate Sources	524,088	488,904	488,904
Revenue from State Sources	57,654,616	63,713,484	65,794,573
Revenue from Federal Sources	12,259,020	15,989,759	10,612,882
Interfund Transfers	1,791,000	2,154,000	2,654,000
All Other Budget Resources	48,800	0	0
Total Resources	**$132,772,928**	**$127,435,836**	**$130,393,776**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	$40,097,484	$43,089,425	$46,214,600
Other Associated Payroll Costs	20,448,701	21,263,584	23,866,730
Purchased Services	12,859,949	15,367,504	15,272,359
Supplies & Materials	7,315,295	11,098,525	9,572,204
Capital Outlay	6,174,934	16,999,679	14,562,000
Other Objects (except debt service & interfund transfers)	559,905	698,436	760,800
Debt Service*	5,814,839	9,164,683	9,791,083
Interfund Transfers*	1,791,000	2,154,000	2,654,000
Operating Contingency	0	1,500,000	1,500,000
Unappropriated Ending Fund Balance & Reserves	0	6,000,000	6,200,000
Total Requirements	**$95,062,105**	**$127,335,836**	**$130,393,776**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	$48,734,613	$53,984,074	$55,181,599
FTE		491.6429	476.8295
2000 Support Services	31,522,051	38,316,214	36,347,729
FTE		210.075	219.2425
3000 Enterprise & Community Service	3,492,451	6,584,865	6,166,365
FTE		32.6564	35.3439
4000 Facility Acquisition & Construction	3,707,151	9,632,000	12,553,000
FTE		0	0
5000 Other Uses		0	0
5100 Debt Service*	5,814,839	9,164,683	9,791,083
5200 Interfund Transfers*	1,791,000	2,154,000	2,654,000
6000 Contingency	0	1,500,000	1,500,000
7000 Unappropriated Ending Fund Balance	0	6,000,000	6,200,000
Total Requirements	$95,062,105	$127,335,836	$130,393,776
Total FTE	0	734.3743	731.4159

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **			
	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	$44,080,000	
Other Borrowings		
Total		

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 5th, 2024 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, 2024 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

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Total Resources	**$132,772,928**	**$127,435,836**	**$130,393,776**

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Debt Service*	5,814,839	9,164,683	9,791,083
Interfund Transfers*	1,791,000	2,154,000	2,654,000
Operating Contingency	0	1,500,000	1,500,000
Unappropriated Ending Fund Balance & Reserves	0	6,000,000	6,200,000
Total Requirements	**$95,062,105**	**$127,335,836**	**$130,393,776**

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FTE		32.6564	35.3439
4000 Facility Acquisition & Construction	3,707,151	9,632,000	12,553,000
FTE		0	0
5000 Other Uses		0	0
5100 Debt Service*	5,814,839	9,164,683	9,791,083
5200 Interfund Transfers*	1,791,000	2,154,000	2,654,000
6000 Contingency	0	1,500,000	1,500,000
7000 Unappropriated Ending Fund Balance	0	6,000,000	6,200,000
Total Requirements	**$95,062,105**	**$127,335,836**	**$130,393,776**
Total FTE	**0**	**734.3743**	**731.4159**

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

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	$44,080,000	
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.

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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
2024–2025

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 10, 2024

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 — Rate —**or**— Dollar Amount	Excluded from Measure 5 Limits — 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. 10-24-23)

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.

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Douglas County School District No. 4
Roseburg, Oregon
June 05, 2024

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

RESOLUTION 23-24-13

WHEREAS, the budget for Douglas County School District No. 4 was approved by the Budget Committee on May 01, 2024 and a Budget Hearing was held on June 05, 2024;

NOW THEREFORE BE IT RESOLVED that the Board of Directors of Douglas County School District No. 4 hereby adopts the budget for 2024-25 in a total sum of **$130,393,776.29** now on file in the District Administration Office; and

BE IT FURTHER RESOLVED that for the fiscal year beginning July 1, 2024, the amounts shown below are hereby appropriated for the purposes indicated within the funds listed:

GENERAL FUND

1000 - Instruction	$42,392,027
2000 - Support Services	$28,835,855
3000 - Community	$6,365
4000 - Facility Acquisition & Construction Services	$0
5200 - Fund Transfers	$2,654,000
6000 - Operating Contingencies	$1,500,000
Total General Fund Appropriations	$75,388,246
7000 - Unappropriated Ending Fund Balance	$2,300,000

SPECIAL REVENUE FUND

1000 - Instruction	$12,789,572
2000 - Support Services	$7,361,875
3000 - Enterprise/Community Service	$6,160,000
4000 - Facility Acquisition & Construction Services	$2,095,000
Total Special Revenue Fund Appropriations	$28,406,447

DEBT SERVICE FUND

5000 - Other Uses	$3,461,071
5100 - Debt Service	$6,330,012

Total Debt Service Fund Appropriations	$9,791,083
7000 - Unappropriated Ending Fund Balance/Reserves	$3,500,000

CAPITAL PROJECTS FUND

2000 - Support Services	$150,000
4000 - Facility Acquisition & Construction Services	$10,458,000
5200 - Fund Transfers	$0
7000 - Unappropriated Ending Fund Balance/Reserves	$400,000
Total Capital Projects Fund Appropriations	$11,008,000

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 2024-25 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

Rodney D. Cotton, Chairperson

Moved by: Director Keith Cubic

Seconded by: Vice-Chair Andrea Miner

Roseburg Public Schools

Roseburg, Oregon

2024-2025 BUDGET

BOARD OF DIRECTORS

NAME	TERM EXPIRES
Mr. Michael Leone	6/30/27
Mr. Andrew Shirtcliff	6/30/25
Rev. Howard Johnson	6/30/25
Mr. Rodney D. Cotton	6/30/27
Mr. Steve Hammerson	6/30/27
Ms. Andrea Miner	6/30/27
Ms. Ann Krimetz	6/30/25

BUDGET COMMITTEE

NAME	TERM EXPIRES
Mr. Bayley Adams	6/30/26
Mr. Tom Nelson	6/30/24
Mr. Keith Cubic	6/30/25
Ms. Micki Hall	6/30/24
Ms. Becky Marr	6/30/27
Ms. Nikki Messenger	6/30/27
Ms. Mia Murphy	6/30/27

ADMINISTRATION

Jared Cordon, Superintendent
Michelle Knee, Assistant Superintendent
Cheryl Northam, Director of Finance & Operations
Melissa Roberts, Director of Student Services
Jill Weber, Director of Teaching & Learning
Danielle Littlefield, Budget and Accounting Manager
Tiffany Farrington, Budget Committee Secretary

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Roseburg Public Schools

2024-2025 BUDGET

SCHOOL PRINCIPALS

NAME	SCHOOL
Jake Hughes	Eastwood Elementary
Katrina Hanson	Fir Grove Elementary
Russ Bolin	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

Roseburg Public Schools

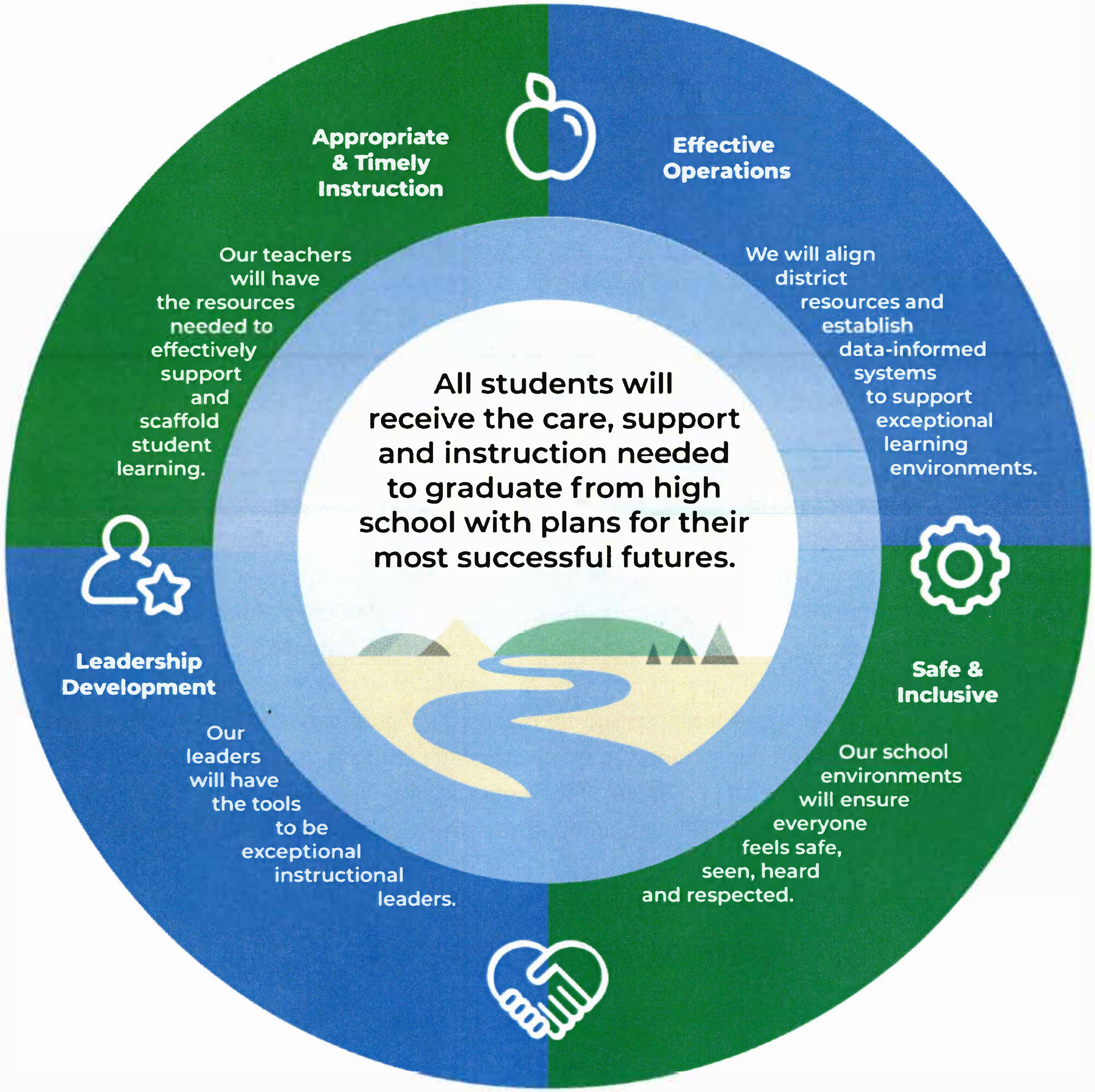
Budget Message 2024-2025

I am honored to 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 core values, our Strategic Plan, and the vision for our children and our community. Our School District's 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 endorsement 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 students 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 receive the tools and training they need to support our children and families. This document represents a strategic, balanced set of investments that will ensure all stakeholders have the support they need to collaboratively realize the success of each and every child, staff member, and family in our school community.

The proposed 2024-25 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 four specific areas for growth and improvement:

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

Our Strategic Plan has remained 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. Below are a few examples of investments to support our students, staff, and families through the framework of our Strategic Plan:


Appropriate & Timely Instruction
Our teachers will have the resources needed to effectively support and scaffold student learning.
Effective Operations
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
Our leaders will have the tools to be exceptional instructional leaders.
Safe & Inclusive
Our school environments will ensure everyone feels safe, seen, heard and respected.

Appropriate & Timely Instruction:

- Emerging Kindergarten Classroom
- Elementary Literacy Coaches
- STEAM Teachers that support science, technology, engineering, arts, and mathematics at all elementary schools
- Music teachers in all schools
- Physical Education teachers in all schools
- K-12 classroom libraries
- Additional elementary teachers for class size reduction
- Additional 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 at all schools

Safe & Inclusive learning environments:

- Full-time school psychologists
- Skills trainers at all elementary and middle schools
- Offset of student fees (there are no fees charged now for classes, instrument rental fees, or participation in athletics)
- Additional school nurses
- Additional Security Officers
- Additional School Resource Officers
- Social Emotional Learning Coordinator

Leadership Development:

- Additional Teaching and Learning Coordinator

Effective Operations:

- Ongoing improvements to facilities
- New communication platform to increase family engagement

The budget document is based on a state funding level of $10.2 billion for the 2023-2025 biennium. The Oregon Legislature touted the $10.2 billion as a historic State School Fund investment. Although we are extremely grateful for this investment in our students, staff, and families, the $10.2 billion State School Fund allocation represents an approximate 5% yearly increase in our 2023-2025 budgets as compared to the 2021-2023 biennium State School Budget of $9.3 billion and still falls well short of the $11.9 billion investment that the Quality Education Commission says Oregon should be spending in the 2023-2025 biennium. Inflationary costs over the past year in food, gas, electricity, labor, and other goods have presented a huge challenge for every Oregonian, and our school district is no exception. In addition, state legislators continue to adopt new mandates that often increase operational costs for school districts, such as requiring districts to offer unemployment benefits to staff members from particular associations during summer breaks. These initiatives are handed down to districts to carry out with no additional funding. All that being said, we have aligned these critical 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 also worth noting that school districts across the nation have benefited from Elementary and Secondary School Emergency Relief (ESSER) funding since March 2020. This federal funding was allocated to support students for educational challenges arising from the COVID-19 pandemic by providing schools with additional resources to prevent, prepare for, and respond to COVID-19. The ESSER funding program, which is effectively a federal grant, is set to expire in September 2024. This budget reflects our shift from the use of these funds over the past several years. Staffing adjustments have been made in positions previously funded by ESSER and we will ensure all capital projects that were approved by ESSER funding are completed by September 2024. I encourage you to join me in applauding our School Board and our Business Operations, Human Resources, Teaching & Learning, and Student Services teams for taking a cautious and responsible approach in utilizing ESSER funds. Unlike several other school districts across the country and state now in budget shortfalls, we have successfully avoided the need to make cuts to staff and programs.

I would also like to point out that our district continues to face challenges with our facilities and deferred maintenance. The buildings in our district average over 75 years in age and, despite deliberate efforts to maintain and care for our facilities, many have exceeded their intended lifespans. Through careful planning, we have been able to address some of these issues by applying for grant funds and by using general fund dollars intended for direct student benefit. In Oregon, State School Fund dollars are intended for student support, not capital improvement projects like building a new school and updating infrastructure. We must constantly balance our responsibility to maintain safe and effective buildings and our desire to direct as many resources to students as possible. While a significant number of school districts in Oregon receive the support of their communities through capital improvement bonds or operating levies, our district has no additional support through either a capital improvement bond or operating levy. It is imperative that we continue to partner with our community to find a solution to these long-term capital funding needs. Quality schools are critical to the success of our students and our community.

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."*** Roseburg Public School's Strategic Plan continues to be a catalyst for making sure 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 2024-2025 budget proposal to the Budget Committee for your consideration.

Respectfully submitted,

Jared Cordon

Jared Cordon
Superintendent, Roseburg Public Schools

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

Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100	**General Fund**								
1111	Current Year's Taxes	17,911,242.54	18,831,220.90	19,050,000.00	0.00	20,375,200.00	20,375,200.00	20,375,200.00	0.00
1112	Prior Year's Taxes	484,355.91	530,458.08	450,000.00	0.00	450,000.00	450,000.00	450,000.00	0.00
1114	Tax Offsets (wost)	76,480.15	17,822.35	75,000.00	0.00	25,000.00	25,000.00	25,000.00	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	145,224.89	884,635.76	151,000.00	0.00	1,436,001.13	1,436,001.13	1,436,001.13	0.00
1710	Activity Revenue	46,224.00	53,179.92	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
1741	Activity Fees	12,919.50	3,220.00	0.00	0.00	0.00	0.00	0.00	0.00
1800	Daycare Tuition	87,695.25	101,426.25	96,000.00	0.00	96,000.00	96,000.00	96,000.00	0.00
1910	Rental Of School Facilities	610.00	2,761.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
1980	Fees Charged To Grants	34,237.69	37,020.10	0.00	0.00	0.00	0.00	0.00	0.00
1990	Fees & Fines & Other Revenue	72,631.63	40,201.70	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
1991	Substitute Reimbursement	10,189.03	5,528.39	9,667.00	0.00	10,000.00	10,000.00	10,000.00	0.00
1993	E-Rate Revenue	136,000.00	153,771.74	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
1994	Miscellaneous Revenue	7,287.44	4,888.87	76,997.42	0.00	78,000.00	78,000.00	78,000.00	0.00
1999	Payroll Reimbursement	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000	Revenues from Local Sources	19,025,248.03	20,666,135.06	20,180,164.42	0.00	22,741,701.13	22,741,701.13	22,741,701.13	0.00
2101	County School Fund	71,844.75	103,768.57	75,000.00	0.00	75,000.00	75,000.00	75,000.00	0.00
2102	Revenue from ESD	34,767.00	39,998.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
2000	Revenues from Intermediate Sources	106,611.75	143,766.57	125,000.00	0.00	125,000.00	125,000.00	125,000.00	0.00
3101	State School Support	43,076,180.91	45,650,294.05	47,502,833.35	0.00	49,432,785.00	49,432,785.00	49,432,785.00	0.00
3103	Common School Fund	626,078.74	727,188.68	755,948.32	0.00	788,760.00	788,760.00	788,760.00	0.00
3000	Revenues from State Sources	43,702,259.65	46,377,482.73	48,258,781.67	0.00	50,221,545.00	50,221,545.00	50,221,545.00	0.00
4801	Federal Forest Fees	639,497.16	585,410.74	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
4000	Revenue from Federal Sources	639,497.16	585,410.74	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
5110	Bond Proceeds	32,535,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5300	Sale Of Assets	15,121.48	48,800.41	0.00	0.00	0.00	0.00	0.00	0.00
5400	Fund Balance	13,018,201.83	0.00	6,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
5000	Other Sources	45,568,323.31	48,800.41	6,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
Total Fund 100	**General Fund**	109,041,939.90	67,821,595.51	75,163,946.09	0.00	77,688,246.13	77,688,246.13	77,688,246.13	0.00

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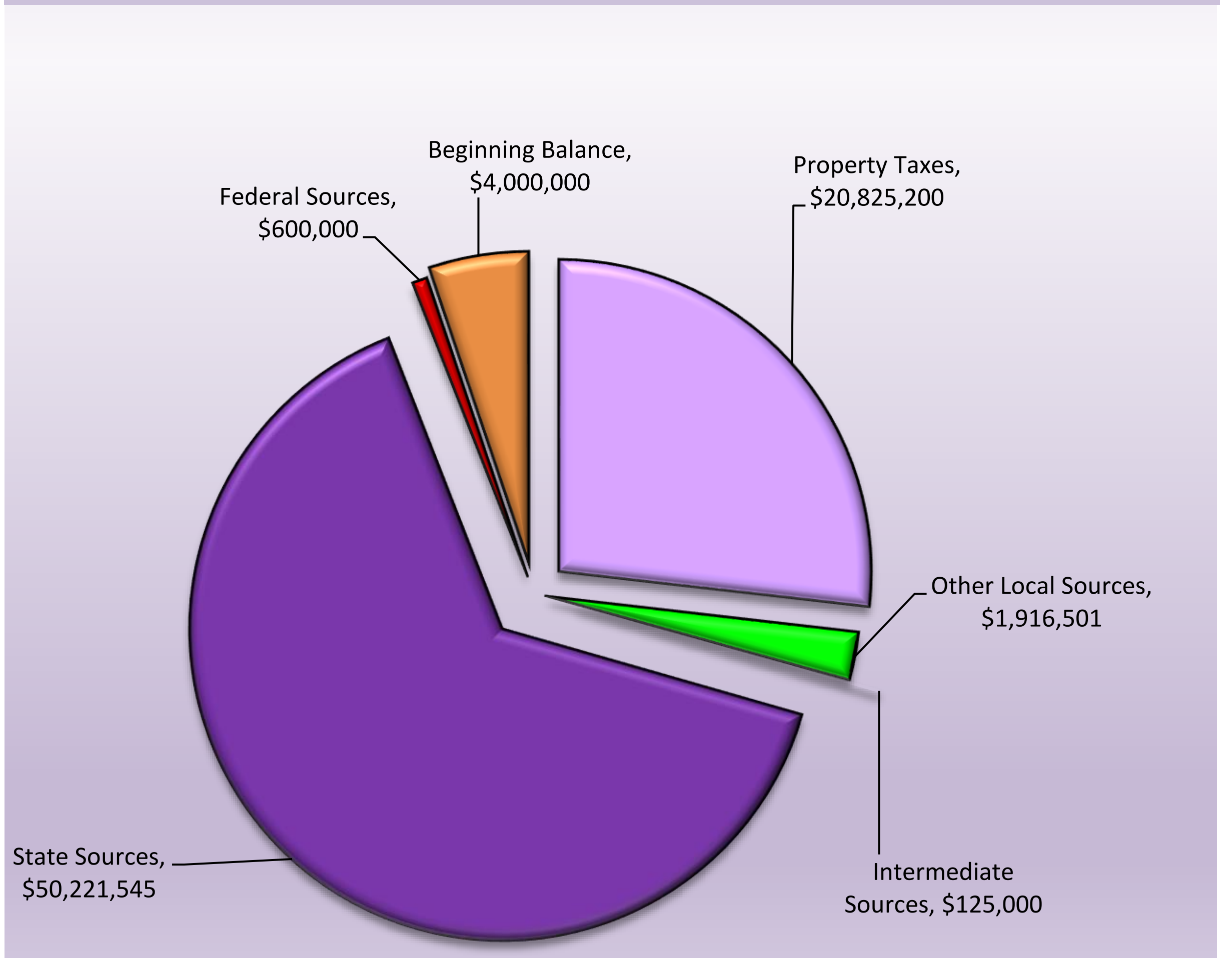
2024-2025 Adopted Budget
General Fund Revenues



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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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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Douglas County School District No. 4

Budget - General Fund Recap

2024-25 Adopted Budget

Account	Description	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
100.1111.0000.000.000.000.00	Elementary Programs K-5	$13,280,942.42	$14,357,597.25	$15,463,324.81	$16,312,948.29	$16,312,948.29	$16,312,948.29	161.3452
100.1121.0000.000.000.000.00	Middle School Programs, 6-8	$5,456,043.91	$5,785,936.08	$6,203,928.06	$6,437,724.55	$6,437,724.55	$6,437,724.55	57.0000
100.1122.0000.000.000.000.00	Middle School Extra-Curricular, 6-8	$253,555.43	$284,614.56	$298,602.78	$322,435.24	$322,435.24	$322,435.24	0.0000
100.1131.0000.000.000.000.00	High School Programs, 9-12	$6,778,941.01	$6,759,957.13	$7,463,808.25	$7,593,198.41	$7,593,198.41	$7,593,198.41	63.3750
100.1132.0000.000.000.000.00	High School Extra Curricular, 9-12	$940,089.06	$1,034,891.50	$923,679.15	$973,754.81	$973,754.81	$973,754.81	3.0000
100.1140.0000.000.000.000.00	Pre-Kindergarten Programs	$155,966.74	$209,055.93	$195,157.10	$254,155.34	$254,155.34	$254,155.34	3.8750
100.1210.0000.000.000.000.00	Talented and Gifted Programs	$102,853.56	$112,929.49	$125,199.71	$138,467.96	$138,467.96	$138,467.96	1.0000
100.1220.0000.000.000.000.00	Developmental Learning Centers	$980,477.38	$1,214,808.24	$1,361,624.53	$1,486,473.96	$1,486,473.96	$1,486,473.96	26.4978
100.1221.0000.000.000.000.00	Turn Around Programs	$501,743.14	$454,845.61	$607,174.93	$741,223.60	$741,223.60	$741,223.60	10.2500
100.1222.0000.000.000.000.00	Emerging K	$0.00	$0.00	$216,512.80	$114,126.66	$114,126.66	$114,126.66	2.6250
100.1226.0000.000.000.000.00	Home Instruction	$33,440.30	$16,840.71	$38,233.00	$34,233.00	$34,233.00	$34,233.00	0.0000
100.1227.0000.000.000.000.00	Extended School Year, Sp Ed	$63,756.74	$76,795.44	$86,852.00	$70,492.69	$70,492.69	$70,492.69	0.0000
100.1250.0000.000.000.000.00	Learning Resource Centers	$2,832,712.02	$2,730,713.24	$3,287,125.81	$3,331,932.72	$3,331,932.72	$3,331,932.72	45.7177
100.1251.0000.000.000.000.00	Secondary Resource Classroom	$578,214.50	$600,471.51	$614,987.89	$904,369.26	$904,369.26	$904,369.26	11.8125
100.1260.0000.000.000.000.00	Hearing & Vision Impaired Programs	$407,097.30	$387,788.51	$406,000.00	$406,000.00	$406,000.00	$406,000.00	0.0000
100.1271.0000.000.000.000.00	Extended Learning Opportunities	$8,504.03	$12,148.92	$9,210.00	$10,365.24	$10,365.24	$10,365.24	0.0000
100.1281.0000.000.000.000.00	Public Alternative Programs	$3,362.48	$0.00	$10,000.00	$0.00	$0.00	$0.00	0.0000
100.1282.0000.000.000.000.00	Ed Center	$0.00	$170,163.92	$176,450.91	$226,269.94	$226,269.94	$226,269.94	2.7500
100.1284.0000.000.000.000.00	Phoenix Programs	$0.00	$32,134.36	$0.00	$40,000.00	$40,000.00	$40,000.00	0.0000
100.1285.0000.000.000.000.00	ACES Program, Rose School	$153,573.03	$160,803.54	$164,504.40	$198,235.25	$198,235.25	$198,235.25	1.8750
100.1288.0000.000.000.000.00	Phoenix Charter School	$1,719,377.37	$1,739,521.20	$1,950,000.00	$1,950,000.00	$1,950,000.00	$1,950,000.00	0.0000
100.1289.0000.000.000.000.00	Credit Retrieval, RHS	$160,083.77	$156,966.75	$200,099.52	$268,214.07	$268,214.07	$268,214.07	2.5000
100.1291.0000.000.000.000.00	English Language Learners	$294,118.79	$301,891.30	$333,834.93	$313,000.88	$313,000.88	$313,000.88	3.0000
100.1292.0000.000.000.000.00	Teen Parent Program	$224,289.37	$260,440.40	$245,390.23	$264,404.72	$264,404.72	$264,404.72	5.0000

Douglas County School District No. 4

Budget - General Fund Recap

2024-25 Adopted Budget

Account	Description	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
100.1299.0000.000.000.000.00	Positive Behavior & Instr Support	$0.00	$0.00	$750.00	$0.00	$0.00	$0.00	0.0000
100.2110.0000.000.000.000.00	Attendance & Social Work Services	$39,585.38	$126,729.93	$139,112.73	$88,359.62	$88,359.62	$88,359.62	1.3500
100.2112.0000.000.000.000.00	Attendance Services	$41,588.67	$45,316.24	$44,213.59	$51,388.10	$51,388.10	$51,388.10	1.0000
100.2119.0000.000.000.000.00	Expulsion Services	$9,967.15	$8,096.16	$11,104.00	$11,130.00	$11,130.00	$11,130.00	0.0000
100.2120.0000.000.000.000.00	Counseling Department	$2,229,402.47	$1,747,824.92	$2,349,152.36	$2,452,570.86	$2,452,570.86	$2,452,570.86	23.5000
100.2130.0000.000.000.000.00	Health Services	$119,409.34	$157,498.11	$228,660.76	$232,743.86	$232,743.86	$232,743.86	0.8125
100.2140.0000.000.000.000.00	Evaluation Services	$186,691.80	$359,259.17	$570,999.78	$726,482.34	$726,482.34	$726,482.34	5.2500
100.2190.0000.000.000.000.00	Office of Student Services	$403,545.99	$286,647.64	$416,373.22	$494,293.50	$494,293.50	$494,293.50	2.2500
100.2210.0000.000.000.000.00	Dept of Teaching & Learning	$483,058.93	$495,584.86	$713,190.98	$883,911.63	$883,911.63	$883,911.63	6.8000
100.2220.0000.000.000.000.00	Library / Media Center	$868,995.51	$921,199.32	$951,335.90	$1,024,622.16	$1,024,622.16	$1,024,622.16	14.0000
100.2240.0000.000.000.000.00	Instructional Staff Development	$37,907.64	$60,954.46	$99,667.50	$91,391.57	$91,391.57	$91,391.57	0.0000
100.2241.0000.000.000.000.00	Reimbursed Substitute Services	$11,106.24	$8,699.10	$9,667.00	$11,370.00	$11,370.00	$11,370.00	0.0000
100.2310.0000.000.000.000.00	Board of Education Services	$378,168.23	$214,066.47	$383,556.38	$251,604.26	$251,604.26	$251,604.26	0.1250
100.2320.0000.000.000.000.00	Office of the Superintendent	$526,551.25	$771,041.16	$746,486.65	$878,156.71	$878,156.71	$878,156.71	3.8750
100.2410.0000.000.000.000.00	Office of the Principal	$3,973,325.95	$4,235,507.22	$4,283,980.71	$4,937,999.93	$4,937,999.93	$4,937,999.93	42.0000
100.2510.0000.000.000.000.00	Business Office Operations	$726,809.68	$763,529.66	$800,035.27	$943,260.34	$943,260.34	$943,260.34	5.8750
100.2542.0000.000.000.000.00	Care and Upkeep of Building Services	$3,846,554.80	$4,257,744.81	$4,455,285.36	$4,842,093.69	$4,842,093.69	$4,842,093.69	35.6250
100.2544.0000.000.000.000.00	Maintenance Services	$2,761,124.72	$2,214,940.29	$2,054,020.92	$2,365,144.03	$2,365,144.03	$2,365,144.03	17.0000
100.2546.0000.000.000.000.00	Security Services	$445,483.20	$598,358.41	$662,859.95	$760,118.27	$760,118.27	$760,118.27	5.8750
100.2550.0000.000.000.000.00	Student Transportation Services	$3,680,802.53	$4,410,470.01	$4,527,959.67	$4,833,193.78	$4,833,193.78	$4,833,193.78	1.4000
100.2570.0000.000.000.000.00	Warehousing and Distribution Services	$265,495.61	$266,352.23	$273,130.11	$310,386.02	$310,386.02	$310,386.02	3.1000
100.2630.0000.000.000.000.00	Inservice Activities	$0.00	$5,537.98	$2,640.00	$6,651.00	$6,651.00	$6,651.00	0.0000
100.2640.0000.000.000.000.00	Office of Human Resources	$566,299.41	$632,422.31	$662,197.55	$680,792.14	$680,792.14	$680,792.14	4.0000
100.2660.0000.000.000.000.00	Technology Services	$1,299,421.83	$1,275,442.06	$1,475,196.35	$1,602,190.79	$1,602,190.79	$1,602,190.79	8.0000

Budget - General Fund Recap

2024-25 Adopted Budget

Account	Description	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
100.2690.0000.000.000.000.00	Undesignated	$279,561.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0000
100.2700.0000.000.000.000.00	Supplemental Retirement Program	$330,625.74	$275,740.51	$459,803.54	$356,000.00	$356,000.00	$356,000.00	0.0000
100.3100.0000.000.000.000.00	Nutrition Services	$0.00	$0.00	$6,865.00	$6,365.00	$6,365.00	$6,365.00	0.0000
100.4120.0000.000.000.000.00	Site Acquisition & Development	$0.00	$5,060.00	$995,000.00	$0.00	$0.00	$0.00	0.0000
100.4150.0000.000.000.000.00	Building Acquisition, Construction, Impr.	$0.00	$1,082,778.59	$1,505,000.00	$0.00	$0.00	$0.00	0.0000
100.5200.0000.000.000.000.00	Interfund Transfers	$1,616,000.00	$1,791,000.00	$2,154,000.00	$2,654,000.00	$2,654,000.00	$2,654,000.00	0.0000
100.5400.0000.000.000.000.00	PERS UAL Lump Sum Payment	$32,255,439.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0000
100.6110.0000.000.000.000.00	Operating Contingency	$0.00	$0.00	$1,500,000.00	$1,500,000.00	$1,500,000.00	$1,500,000.00	0.0000
100.7000.0000.000.000.000.00	Unappropriated Ending Fund Balance	$0.00	$0.00	$2,300,000.00	$2,300,000.00	$2,300,000.00	$2,300,000.00	0.0000
Grand Total:		$92,312,064.42	$63,879,117.21	$75,163,946.09	$77,688,246.19	$77,688,246.19	$77,688,246.19	583.4607

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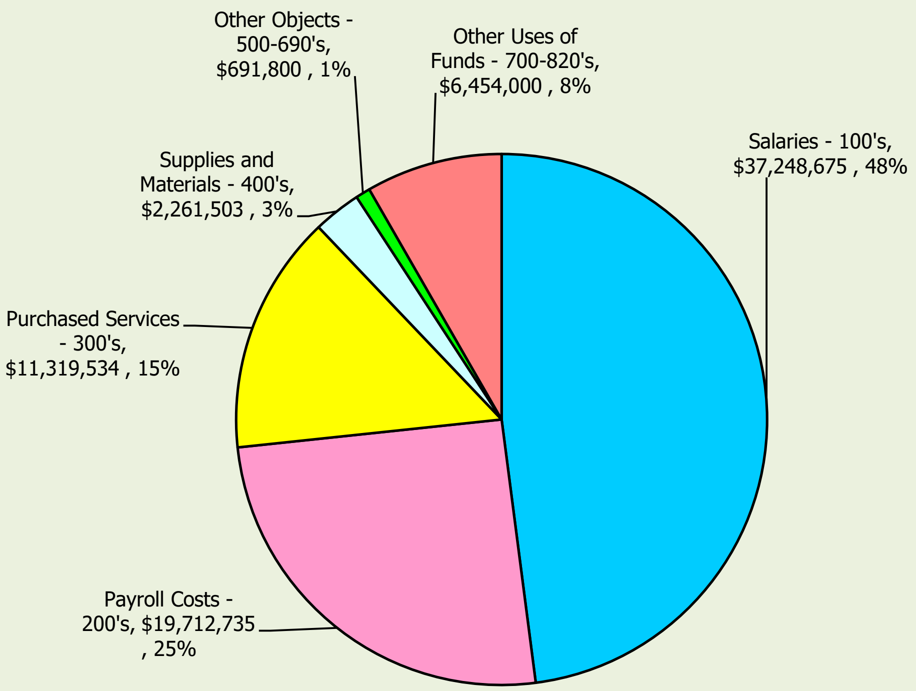
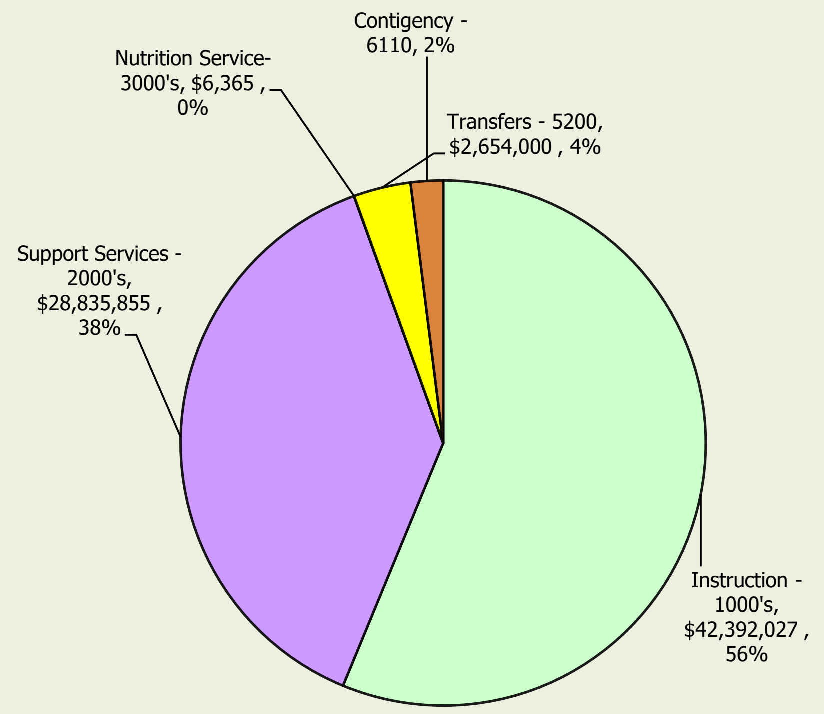
General Fund
2024-2025 Adopted Budget

Expenditures by Object - General Fund



Expenditures by Function - General Fund



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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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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Requirements Report

Fund 100 General Fund

Function 1111 K- 5 Elementary Instruction

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	7,645,917.80	8,040,847.40	8,767,335.50	140.00	8,993,743.62	8,993,743.62	8,993,743.62	130.00
112	Classified Salaries	593,797.93	662,534.07	749,371.24	30.28	844,415.89	844,415.89	844,415.89	31.35
121	Licensed Subs	58,876.79	95,592.46	0.00	0.00	28,500.00	28,500.00	28,500.00	0.00
122	Classified Subs	16,108.27	81.20	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary Salaries	21.83	16,720.19	52,156.87	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	0.00	0.00	0.00	31,334.00	31,334.00	31,334.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	22,231.95	2,643.28	9,600.00	0.00	9,600.00	9,600.00	9,600.00	0.00
134	Extra Hours	28,499.53	20,553.22	14,765.00	0.00	15,874.00	15,874.00	15,874.00	0.00
137	Opt-out Insur	235,393.49	269,129.51	274,407.51	0.00	292,340.68	292,340.68	292,340.68	0.00
100	Salaries	8,600,847.59	9,108,101.33	9,867,636.12	170.28	10,215,808.19	10,215,808.19	10,215,808.19	161.35
200	Benefits	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	99,747.26	53,428.31	78,378.15	0.00	64,097.63	64,097.63	64,097.63	0.00
212	PERS PU	487,855.00	513,594.71	533,796.87	0.00	931,763.12	931,763.12	931,763.12	0.00
213	PERS UAL	1,240,623.39	1,612,201.71	1,483,912.09	0.00	1,567,969.27	1,567,969.27	1,567,969.27	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	635,289.28	676,337.84	750,063.40	0.00	756,026.03	756,026.03	756,026.03	0.00
231	Workers Comp	18,018.45	19,532.29	21,539.37	0.00	23,268.58	23,268.58	23,268.58	0.00
232	Unemployment	8,289.00	8,830.61	9,941.60	0.00	10,250.42	10,250.42	10,250.42	0.00
233	WC Hourly Assess	2,830.90	2,959.20	3,132.17	0.00	2,884.11	2,884.11	2,884.11	0.00
234	PFMLI	0.00	0.00	39,716.56	0.00	38,507.77	38,507.77	38,507.77	0.00
244	Health Insur	1,614,883.92	1,688,031.35	1,884,556.48	0.00	1,900,158.00	1,900,158.00	1,900,158.00	0.00
248	District Paid TSA	17,380.00	17,309.40	18,720.00	0.00	37,200.00	37,200.00	37,200.00	0.00
200	Benefits	4,124,917.20	4,592,225.42	4,887,756.69	0.00	5,336,124.93	5,336,124.93	5,336,124.93	0.00
311	Contracted Instruction Services	3,312.00	3,312.00	3,478.00	0.00	3,650.00	3,650.00	3,650.00	0.00
314	Class Sub Services	33,939.65	58,588.18	54,000.00	0.00	65,000.00	65,000.00	65,000.00	0.00
315	Licensed Sub Services	292,057.54	297,258.91	325,500.00	0.00	320,000.00	320,000.00	320,000.00	0.00
322	Repair And Maintenance Services	1,392.36	1,974.68	4,400.00	0.00	4,400.00	4,400.00	4,400.00	0.00
340	Travel	108.23	990.26	2,000.00	0.00	1,200.00	1,200.00	1,200.00	0.00
353	Postage	5,796.20	6,528.90	5,200.00	0.00	3,950.00	3,950.00	3,950.00	0.00
355	Printing And Binding	3,438.65	4,367.05	6,274.00	0.00	6,350.00	6,350.00	6,350.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	0.00	1,350.00	0.00	350.00	350.00	350.00	0.00

Requirements Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100	**General Fund**								
300	Purchased Services	340,044.63	373,019.98	402,202.00	0.00	404,900.00	404,900.00	404,900.00	0.00
410	Consumable Supplies	139,670.39	202,017.03	221,325.00	0.00	208,365.17	208,365.17	208,365.17	0.00
460	Non-consumable Supplies	65,881.17	48,774.29	78,155.00	0.00	80,500.00	80,500.00	80,500.00	0.00
470	Computer Software	8,295.00	33,323.90	2,750.00	0.00	64,500.00	64,500.00	64,500.00	0.00
480	Computer Hardware	1,286.44	135.30	3,500.00	0.00	2,750.00	2,750.00	2,750.00	0.00
400	Supplies	215,133.00	284,250.52	305,730.00	0.00	356,115.17	356,115.17	356,115.17	0.00
Total Function 1111	K- 5 Elementary Instruction	13,280,942.42	14,357,597.25	15,463,324.81	170.28	16,312,948.29	16,312,948.29	16,312,948.29	161.35

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

1121 Middle School Programs, Grades 6-8

Function Description:

Middle School 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	3,376,319.59	3,452,186.97	3,713,714.50	60.00	3,753,433.84	3,753,433.84	3,753,433.84	57.00
121	Licensed Subs	21,946.44	14,244.97	10,225.00	0.00	17,600.00	17,600.00	17,600.00	0.00
122	Classified Subs	120.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary Salaries	0.00	97.29	13,250.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	22,005.01	33,330.00	31,758.00	0.00	65,945.32	65,945.32	65,945.32	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	1,754.12	1,070.04	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
134	Extra Hours	13,826.41	14,795.74	5,275.00	0.00	3,500.00	3,500.00	3,500.00	0.00
137	Opt-out Insur	128,318.75	113,302.32	116,609.46	0.00	78,216.00	78,216.00	78,216.00	0.00
100	Salaries	3,564,291.02	3,629,027.33	3,894,831.96	60.00	3,922,695.16	3,922,695.16	3,922,695.16	57.00
211	PERS ER	47,514.03	24,402.52	30,520.60	0.00	22,811.66	22,811.66	22,811.66	0.00
212	PERS PU	179,949.72	196,421.07	207,458.99	0.00	260,862.47	260,862.47	260,862.47	0.00
213	PERS UAL	506,144.05	651,964.94	583,101.82	0.00	568,976.04	568,976.04	568,976.04	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	262,481.14	269,100.53	292,623.74	0.00	294,299.56	294,299.56	294,299.56	0.00
231	Workers Comp	7,339.14	7,647.21	8,215.85	0.00	9,318.74	9,318.74	9,318.74	0.00
232	Unemployment	3,430.93	3,517.39	3,824.85	0.00	4,157.94	4,157.94	4,157.94	0.00
233	WC Hourly Assess	1,095.25	1,094.19	1,117.99	0.00	1,035.68	1,035.68	1,035.68	0.00
234	PFMLI	0.00	0.00	15,581.99	0.00	14,653.00	14,653.00	14,653.00	0.00
244	Health Insur	662,544.80	744,740.53	767,513.52	0.00	938,556.00	938,556.00	938,556.00	0.00
248	District Paid TSA	8,780.00	8,280.00	9,374.75	0.00	16,369.88	16,369.88	16,369.88	0.00
200	Benefits	1,679,279.06	1,907,168.38	1,921,334.10	0.00	2,133,040.97	2,133,040.97	2,133,040.97	0.00
310	Instr Professional Services	186.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	Contracted Instruction Services	1,399.00	1,674.00	2,350.00	0.00	2,100.00	2,100.00	2,100.00	0.00
314	Class Sub Services	0.00	1,842.12	6,000.00	0.00	5,500.00	5,500.00	5,500.00	0.00
315	Licensed Sub Services	109,769.74	143,061.96	178,000.00	0.00	160,000.00	160,000.00	160,000.00	0.00
322	Repair And Maintenance Services	2,352.58	5,201.81	8,000.00	0.00	5,700.00	5,700.00	5,700.00	0.00
340	Travel	342.23	877.75	3,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00
353	Postage	13,832.62	14,317.60	19,000.00	0.00	19,000.00	19,000.00	19,000.00	0.00
355	Printing And Binding	13,349.43	10,477.84	10,100.00	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	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	1,600.00	2,225.00	2,750.00	0.00	2,750.00	2,750.00	2,750.00	0.00
394	Contracted Laundry Service	1,439.16	1,093.42	2,266.00	0.00	2,266.00	2,266.00	2,266.00	0.00
300	Purchased Services	144,271.06	180,771.50	251,966.00	0.00	209,916.00	209,916.00	209,916.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE

Fund 100 General Fund

Function 1121 Middle School Programs, 6-8

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
410	Consumable Supplies	49,198.46	45,715.54	120,343.00	0.00	146,744.95	146,744.95	146,744.95	0.00
460	Non-consumable Supplies	16,416.74	16,189.27	13,703.00	0.00	23,577.47	23,577.47	23,577.47	0.00
470	Computer Software	1,762.88	6,977.48	1,750.00	0.00	1,750.00	1,750.00	1,750.00	0.00
480	Computer Hardware	824.69	86.58	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	68,202.77	68,968.87	135,796.00	0.00	172,072.42	172,072.42	172,072.42	0.00
Total Function 1121	Middle School Programs, 6-8	5,456,043.91	5,785,936.08	6,203,928.06	60.00	6,437,724.55	6,437,724.55	6,437,724.55	57.00

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

1122 Middle School Extra-Curricular, Grades 6-8

Function Description:

Middle 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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Fund 100 General Fund

Function 1122 Middle School Extra Curricular, 6-8

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
121	Licensed Subs	2,516.32	1,470.40	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	165,371.77	177,493.10	188,087.00	0.00	201,595.52	201,595.52	201,595.52	0.00
134	Extra Hours	2,396.91	4,608.24	0.00	0.00	1,769.00	1,769.00	1,769.00	0.00
100	Salaries	170,285.00	183,571.74	188,087.00	0.00	203,364.52	203,364.52	203,364.52	0.00
211	PERS ER	766.88	517.26	1,115.65	0.00	943.52	943.52	943.52	0.00
212	PERS PU	7,260.90	8,863.78	9,906.70	0.00	11,851.20	11,851.20	11,851.20	0.00
213	PERS UAL	20,732.76	28,844.18	25,845.52	0.00	28,975.09	28,975.09	28,975.09	0.00
220	Social Security	12,683.28	13,762.80	14,149.32	0.00	14,229.46	14,229.46	14,229.46	0.00
231	Workers Comp	348.14	386.91	418.60	0.00	492.20	492.20	492.20	0.00
232	Unemployment	166.37	179.89	231.43	0.00	195.29	195.29	195.29	0.00
233	WC Hourly Assess	70.21	74.56	78.23	0.00	66.22	66.22	66.22	0.00
234	PFMLI	0.00	0.00	722.33	0.00	744.17	744.17	744.17	0.00
200	Benefits	42,028.54	52,629.38	52,467.78	0.00	57,497.15	57,497.15	57,497.15	0.00
310	Instr Professional Services	2,372.00	2,612.15	0.00	0.00	0.00	0.00	0.00	0.00
311	Contracted Instruction Services	0.00	0.00	700.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	4,680.54	9,081.84	10,770.00	0.00	13,200.00	13,200.00	13,200.00	0.00
319	Officials & Awards	13,667.46	16,726.63	18,500.00	0.00	20,700.00	20,700.00	20,700.00	0.00
322	Repair And Maintenance Services	12,485.92	10,441.34	18,500.00	0.00	18,600.00	18,600.00	18,600.00	0.00
343	Travel - Student	840.00	1,414.73	1,945.00	0.00	1,850.00	1,850.00	1,850.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	95.00	0.00	0.00	0.00	0.00	0.00	0.00
394	Contracted Laundry Service	6,156.06	2,132.34	2,678.00	0.00	3,923.57	3,923.57	3,923.57	0.00
300	Purchased Services	40,201.98	42,504.03	53,093.00	0.00	58,273.57	58,273.57	58,273.57	0.00
410	Consumable Supplies	601.88	434.51	700.00	0.00	700.00	700.00	700.00	0.00
419	Gasoline-Diesel Fuel	43.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	395.00	5,379.90	4,255.00	0.00	2,600.00	2,600.00	2,600.00	0.00
470	Computer Software	0.00	95.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	1,039.91	5,909.41	4,955.00	0.00	3,300.00	3,300.00	3,300.00	0.00
Total Function 1122	Middle School Extra Curricular, 6-8	253,555.43	284,614.56	298,602.78	0.00	322,435.24	322,435.24	322,435.24	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	4,089,978.18	4,028,669.17	4,489,229.06	65.00	4,570,799.50	4,570,799.50	4,570,799.50	61.50
112	Classified Salaries	42,093.05	44,161.35	46,217.00	1.88	54,371.50	54,371.50	54,371.50	1.88
121	Licensed Subs	52,124.08	56,123.79	53,563.00	1.00	6,500.00	6,500.00	6,500.00	0.00
122	Classified Subs	3,511.15	811.64	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary Salaries	0.00	0.00	6,625.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	24,028.98	28,609.22	32,194.75	0.00	66,383.05	66,383.05	66,383.05	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	3,540.34	1,891.46	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
134	Extra Hours	6,758.94	15,550.66	7,103.32	0.00	6,000.00	6,000.00	6,000.00	0.00
137	Opt-out Insur	106,892.48	101,990.83	104,450.00	0.00	114,895.01	114,895.01	114,895.01	0.00
100	Salaries	4,328,927.20	4,277,808.12	4,740,882.13	67.88	4,820,449.06	4,820,449.06	4,820,449.06	63.38
211	PERS ER	63,377.52	33,263.06	46,717.06	0.00	34,081.27	34,081.27	34,081.27	0.00
212	PERS PU	243,568.75	239,135.17	250,480.48	0.00	294,894.21	294,894.21	294,894.21	0.00
213	PERS UAL	627,520.76	758,387.75	683,521.75	0.00	729,663.48	729,663.48	729,663.48	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	321,616.24	318,013.01	352,596.25	0.00	359,258.25	359,258.25	359,258.25	0.00
231	Workers Comp	8,907.57	9,015.23	9,873.02	0.00	10,602.04	10,602.04	10,602.04	0.00
232	Unemployment	4,186.31	4,138.46	4,483.26	0.00	5,099.13	5,099.13	5,099.13	0.00
233	WC Hourly Assess	1,267.80	1,234.75	1,307.19	0.00	1,401.77	1,401.77	1,401.77	0.00
234	PFMLI	0.00	0.00	18,757.47	0.00	18,687.96	18,687.96	18,687.96	0.00
244	Health Insur	847,596.61	848,046.44	931,561.31	0.00	955,794.00	955,794.00	955,794.00	0.00
248	District Paid TSA	8,889.31	7,400.55	8,998.33	0.00	18,586.14	18,586.14	18,586.14	0.00
200	Benefits	2,126,930.87	2,218,634.42	2,308,796.12	0.00	2,428,568.25	2,428,568.25	2,428,568.25	0.00
310	Instr Professional Services	7,000.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
314	Class Sub Services	302.26	252.84	4,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
315	Licensed Sub Services	122,568.77	101,286.90	150,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
322	Repair And Maintenance Services	1,234.80	3,457.43	3,100.00	0.00	4,700.00	4,700.00	4,700.00	0.00
340	Travel	78.29	1,465.82	8,800.00	0.00	3,000.00	3,000.00	3,000.00	0.00
343	Travel - Student	2,875.00	2,745.00	4,200.00	0.00	4,000.00	4,000.00	4,000.00	0.00
353	Postage	14,324.64	16,870.70	16,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
355	Printing And Binding	8,335.46	4,939.90	9,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
374	Other Tuition	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	820.00	2,115.64	1,300.00	0.00	2,000.00	2,000.00	2,000.00	0.00
389	Non Instr Professional & Technical Serv	4,795.00	6,349.29	3,800.00	0.00	3,540.00	3,540.00	3,540.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100	**General Fund**								
Function 1131	**High School Program, 9-12**								
394	Contracted Laundry Service	7,559.88	7,558.44	13,390.00	0.00	7,441.10	7,441.10	7,441.10	0.00
300	Purchased Services	169,894.10	147,041.96	233,590.00	0.00	141,681.10	141,681.10	141,681.10	0.00
410	Consumable Supplies	108,008.43	96,225.63	117,600.00	0.00	133,000.00	133,000.00	133,000.00	0.00
411	Band and Choir Scores	5,954.27	3,802.35	5,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
460	Non-consumable Supplies	27,401.94	15,673.60	56,900.00	0.00	65,500.00	65,500.00	65,500.00	0.00
470	Computer Software	4,925.20	250.00	1,040.00	0.00	1,000.00	1,000.00	1,000.00	0.00
400	Supplies	146,289.84	115,951.58	180,540.00	0.00	202,500.00	202,500.00	202,500.00	0.00
540	Depreciable Equipment	6,899.00	521.05	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	6,899.00	521.05	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Program, 9-12	6,778,941.01	6,759,957.13	7,463,808.25	67.88	7,593,198.41	7,593,198.41	7,593,198.41	63.38

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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, are designed to provide students with 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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Fund 100 General Fund

Function 1132 High School Extra Curricular, 9-12

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	69,440.58	45,668.00	49,802.00	1.00	54,862.00	54,862.00	54,862.00	1.00
112	Classified Salaries	34,940.41	35,194.88	37,416.96	1.00	41,403.62	41,403.62	41,403.62	1.00
113	Administrator Salaries	108,606.88	111,865.27	110,970.51	1.00	132,484.07	132,484.07	132,484.07	1.00
121	Licensed Subs	3,252.46	3,026.21	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	312,498.23	348,017.50	288,263.50	0.00	315,546.52	315,546.52	315,546.52	0.00
134	Extra Hours	63,331.83	57,145.69	60,690.00	0.00	41,809.00	41,809.00	41,809.00	0.00
137	Opt-out Insur	13,447.00	6,402.00	6,402.00	0.00	7,422.00	7,422.00	7,422.00	0.00
100	Salaries	605,517.39	607,319.55	553,544.97	3.00	593,527.21	593,527.21	593,527.21	3.00
211	PERS ER	6,320.29	4,958.68	10,557.41	0.00	5,459.67	5,459.67	5,459.67	0.00
212	PERS PU	26,134.95	21,021.70	19,893.06	0.00	25,568.02	25,568.02	25,568.02	0.00
213	PERS UAL	70,443.00	86,762.09	64,730.04	0.00	70,789.15	70,789.15	70,789.15	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	45,133.94	45,142.47	42,314.78	0.00	44,456.93	44,456.93	44,456.93	0.00
231	Workers Comp	1,236.83	1,273.23	1,201.65	0.00	1,286.38	1,286.38	1,286.38	0.00
232	Unemployment	590.00	590.66	583.96	0.00	580.72	580.72	580.72	0.00
233	WC Hourly Assess	240.43	251.87	226.83	0.00	278.67	278.67	278.67	0.00
234	PFMLI	0.00	0.00	2,230.57	0.00	2,324.98	2,324.98	2,324.98	0.00
244	Health Insur	16,704.81	34,402.99	35,715.24	0.00	37,200.00	37,200.00	37,200.00	0.00
248	District Paid TSA	258.60	18.60	516.64	0.00	718.80	718.80	718.80	0.00
200	Benefits	167,062.85	194,422.29	178,470.18	0.00	189,163.32	189,163.32	189,163.32	0.00
310	Instr Professional Services	5,095.00	4,642.50	200.00	0.00	0.00	0.00	0.00	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	26,980.86	45,535.30	44,750.00	0.00	39,400.00	39,400.00	39,400.00	0.00
319	Officials & Awards	38,617.54	38,867.59	44,955.00	0.00	46,500.00	46,500.00	46,500.00	0.00
322	Repair And Maintenance Services	3,722.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
323	Leases & Rents	15,550.00	15,668.35	15,500.00	0.00	15,500.00	15,500.00	15,500.00	0.00
324	Copier Machine Costs	3,039.06	3,563.59	3,500.00	0.00	5,000.00	5,000.00	5,000.00	0.00
340	Travel	11,753.86	12,223.04	10,370.00	0.00	11,050.00	11,050.00	11,050.00	0.00
343	Travel - Student	13,623.00	16,542.92	20,825.00	0.00	21,300.00	21,300.00	21,300.00	0.00
380	Non-Instr Professional Services, Memberships	5,693.00	4,578.20	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
394	Contracted Laundry Service	1,736.17	2,101.34	3,090.00	0.00	3,340.28	3,340.28	3,340.28	0.00
300	Purchased Services	125,810.93	143,722.83	148,890.00	0.00	147,790.28	147,790.28	147,790.28	0.00
410	Consumable Supplies	41,697.89	39,881.20	42,774.00	0.00	43,274.00	43,274.00	43,274.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100	**General Fund**								
400	Supplies	41,697.89	39,881.20	42,774.00	0.00	43,274.00	43,274.00	43,274.00	0.00
542	Replacement Equipment	0.00	49,545.63	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	49,545.63	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extra Curricular, 9-12	940,089.06	1,034,891.50	923,679.15	3.00	973,754.81	973,754.81	973,754.81	3.00

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

1140 Pre-Kindergarten Programs

Function Description:

Pre-Kindergarten Programs: The Winchester Pre-K program is funded within the general fund. The Green Pre-K program is funded within Title I.

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

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Fund 100 General Fund

Function 1140 Pre-kindergarten

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	68,477.00	70,531.00	71,942.00	1.00	79,251.00	79,251.00	79,251.00	1.00
112	Classified Salaries	25,136.88	60,936.34	55,598.28	2.18	85,853.50	85,853.50	85,853.50	2.88
134	Extra Hours	0.00	50.85	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	93,613.88	131,518.19	127,540.28	3.18	165,104.50	165,104.50	165,104.50	3.88
211	PERS ER	926.40	370.34	174.36	0.00	679.44	679.44	679.44	0.00
212	PERS PU	5,631.22	7,871.30	7,656.60	0.00	8,072.36	8,072.36	8,072.36	0.00
213	PERS UAL	14,167.29	24,057.56	19,577.51	0.00	25,343.52	25,343.52	25,343.52	0.00
220	Social Security	6,770.36	9,670.31	9,484.69	0.00	12,416.27	12,416.27	12,416.27	0.00
231	Workers Comp	192.75	276.19	268.68	0.00	360.19	360.19	360.19	0.00
232	Unemployment	88.51	126.50	123.95	0.00	162.36	162.36	162.36	0.00
233	WC Hourly Assess	35.59	58.56	56.87	0.00	67.53	67.53	67.53	0.00
234	PFMLI	0.00	0.00	510.12	0.00	649.17	649.17	649.17	0.00
244	Health Insur	33,142.00	31,076.45	25,952.04	0.00	37,200.00	37,200.00	37,200.00	0.00
248	District Paid TSA	240.00	156.00	312.00	0.00	600.00	600.00	600.00	0.00
200	Benefits	61,194.12	73,663.21	64,116.82	0.00	85,550.84	85,550.84	85,550.84	0.00
314	Class Sub Services	280.52	722.40	500.00	0.00	500.00	500.00	500.00	0.00
315	Licensed Sub Services	878.22	2,522.78	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
300	Purchased Services	1,158.74	3,245.18	3,500.00	0.00	3,500.00	3,500.00	3,500.00	0.00
410	Consumable Supplies	0.00	629.35	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	629.35	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1140	Pre-kindergarten	155,966.74	209,055.93	195,157.10	3.18	254,155.34	254,155.34	254,155.34	3.88

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

1210 Talented and Gifted Program (TAG)

Function Description:

Talented and Gifted: Expenditures for a TAG coordinator as well as a stipend for one teacher at each building to be the TAG liaison.

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Fund 100 General Fund

Function 1210 Talented And Gifted Program

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	51,177.68	55,524.28	60,866.00	1.00	67,050.00	67,050.00	67,050.00	1.00
132	Stipends-Coaching	12,000.00	13,200.00	13,200.00	0.00	16,762.50	16,762.50	16,762.50	0.00
100	Salaries	63,177.68	68,724.28	74,066.00	1.00	83,812.50	83,812.50	83,812.50	1.00
211	PERS ER	453.56	78.65	138.65	0.00	118.36	118.36	118.36	0.00
212	PERS PU	3,806.90	4,135.57	4,460.53	0.00	5,162.79	5,162.79	5,162.79	0.00
213	PERS UAL	9,555.98	12,203.33	11,369.10	0.00	12,776.14	12,776.14	12,776.14	0.00
220	Social Security	4,289.55	4,611.43	5,582.45	0.00	5,814.17	5,814.17	5,814.17	0.00
231	Workers Comp	129.89	144.22	155.78	0.00	184.33	184.33	184.33	0.00
232	Unemployment	56.00	60.11	72.65	0.00	75.72	75.72	75.72	0.00
233	WC Hourly Assess	20.52	21.81	22.16	0.00	22.15	22.15	22.15	0.00
234	PFMLI	0.00	0.00	296.39	0.00	301.80	301.80	301.80	0.00
244	Health Insur	16,516.87	17,146.00	17,796.00	0.00	18,600.00	18,600.00	18,600.00	0.00
248	District Paid TSA	240.00	240.00	240.00	0.00	600.00	600.00	600.00	0.00
200	Benefits	35,069.27	38,641.12	40,133.71	0.00	43,655.46	43,655.46	43,655.46	0.00
340	Travel	1,565.53	1,030.23	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
380	Non-Instr Professional Services, Memberships	324.00	469.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	1,889.53	1,499.23	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
410	Consumable Supplies	1,017.08	2,064.86	9,000.00	0.00	9,000.00	9,000.00	9,000.00	0.00
470	Computer Software	1,700.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	2,717.08	4,064.86	9,000.00	0.00	9,000.00	9,000.00	9,000.00	0.00
Total Function 1210	Talented And Gifted Program	102,853.56	112,929.49	125,199.71	1.00	138,467.96	138,467.96	138,467.96	1.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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 Fremont Middle School, JoLane Middle School, and RHS.

1222 Emerging K: This program serves special education students that are kindergarten age but would benefit from a specialized program to assist with school readiness and skill acquisition. This program focuses on providing direct and intense academic, behavioral, and social readiness skills.

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 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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Fund 100 General Fund

Function 1220 Developmental Learning Centers

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	159,356.00	193,660.07	229,792.00	4.00	247,168.47	247,168.47	247,168.47	3.65
112	Classified Salaries	435,136.78	515,569.51	610,591.82	23.54	633,772.84	633,772.84	633,772.84	22.84
122	Classified Subs	6,100.92	62.36	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary Salaries	0.00	252.56	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	765.86	788.83	831.97	0.00	848.61	848.61	848.61	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	2,351.04	2,109.30	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	1,198.44	594.88	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	19,137.16	25,955.37	27,362.01	0.00	18,629.59	18,629.59	18,629.59	0.00
100	Salaries	624,046.20	738,992.88	868,577.80	27.54	900,419.51	900,419.51	900,419.51	26.50
211	PERS ER	2,552.20	338.38	9,148.98	0.00	570.76	570.76	570.76	0.00
212	PERS PU	33,523.21	37,998.89	37,781.26	0.00	60,742.76	60,742.76	60,742.76	0.00
213	PERS UAL	85,250.14	118,841.74	115,080.84	0.00	122,113.87	122,113.87	122,113.87	0.00
220	Social Security	45,080.93	53,229.37	63,955.09	0.00	64,526.79	64,526.79	64,526.79	0.00
231	Workers Comp	1,283.72	1,625.05	1,829.94	0.00	2,313.24	2,313.24	2,313.24	0.00
232	Unemployment	589.17	695.82	836.01	0.00	843.32	843.32	843.32	0.00
233	WC Hourly Assess	370.94	415.71	484.30	0.00	373.11	373.11	373.11	0.00
234	PFMLI	0.00	0.00	3,474.20	0.00	3,141.60	3,141.60	3,141.60	0.00
244	Health Insur	156,906.44	183,222.93	195,336.11	0.00	262,279.00	262,279.00	262,279.00	0.00
248	District Paid TSA	1,407.84	1,200.00	1,920.00	0.00	2,950.00	2,950.00	2,950.00	0.00
200	Benefits	326,964.59	397,567.89	429,846.73	0.00	519,854.45	519,854.45	519,854.45	0.00
310	Instr Professional Services	337.14	807.24	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
314	Class Sub Services	24,501.83	71,041.91	47,000.00	0.00	49,500.00	49,500.00	49,500.00	0.00
315	Licensed Sub Services	4,627.62	5,032.03	13,200.00	0.00	13,700.00	13,700.00	13,700.00	0.00
340	Travel	0.00	1,366.29	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	29,466.59	78,247.47	63,200.00	0.00	66,200.00	66,200.00	66,200.00	0.00
Total Function 1220	Developmental Learning Centers	980,477.38	1,214,808.24	1,361,624.53	27.54	1,486,473.96	1,486,473.96	1,486,473.96	26.50

Fund 100 General Fund

Function 1221 Turn Around Program/Learning Center

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	202,997.00	119,356.00	224,792.00	4.00	250,248.00	250,248.00	250,248.00	4.00
112	Classified Salaries	95,503.40	132,788.52	162,148.16	6.25	182,553.76	182,553.76	182,553.76	6.25
122	Classified Subs	5,308.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary Salaries	2,397.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	2,479.04	2,861.78	2,980.06	0.00	11,994.09	11,994.09	11,994.09	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	4,033.40	2,123.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	391.38	318.69	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	14,343.79	0.00	0.00	0.00	7,422.00	7,422.00	7,422.00	0.00
100	Salaries	327,454.22	257,447.99	389,920.22	10.25	452,217.85	452,217.85	452,217.85	10.25
211	PERS ER	3,261.80	2,680.03	6,777.40	0.00	3,978.91	3,978.91	3,978.91	0.00
212	PERS PU	18,079.88	14,525.97	14,882.98	0.00	29,650.58	29,650.58	29,650.58	0.00
213	PERS UAL	45,545.22	44,659.63	58,146.62	0.00	52,619.45	52,619.45	52,619.45	0.00
220	Social Security	23,734.64	18,290.19	29,075.89	0.00	29,227.02	29,227.02	29,227.02	0.00
231	Workers Comp	674.27	542.37	836.53	0.00	972.87	972.87	972.87	0.00
232	Unemployment	310.27	239.05	280.29	0.00	382.11	382.11	382.11	0.00
233	WC Hourly Assess	148.51	120.61	174.25	0.00	128.85	128.85	128.85	0.00
234	PFMLI	0.00	0.00	1,559.65	0.00	1,353.96	1,353.96	1,353.96	0.00
244	Health Insur	64,443.29	87,503.50	87,017.48	0.00	145,992.00	145,992.00	145,992.00	0.00
248	District Paid TSA	317.78	480.00	503.62	0.00	1,200.00	1,200.00	1,200.00	0.00
200	Benefits	156,515.66	169,041.35	199,254.71	0.00	265,505.75	265,505.75	265,505.75	0.00
314	Class Sub Services	6,607.57	22,554.02	12,500.00	0.00	18,000.00	18,000.00	18,000.00	0.00
315	Licensed Sub Services	11,165.69	5,802.25	5,500.00	0.00	5,500.00	5,500.00	5,500.00	0.00
300	Purchased Services	17,773.26	28,356.27	18,000.00	0.00	23,500.00	23,500.00	23,500.00	0.00
Total Function 1221	Turn Around Program/Learning Center	501,743.14	454,845.61	607,174.93	10.25	741,223.60	741,223.60	741,223.60	10.25

Fund 100 General Fund

Function 1222 Emerging K

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	0.00	0.00	32,808.00	2.00	0.00	0.00	0.00	0.00
112	Classified Salaries	0.00	0.00	74,768.40	2.61	71,754.48	71,754.48	71,754.48	2.63
132	Stipends-Coaching	0.00	0.00	2,043.84	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	0.00	6,964.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	0.00	116,584.24	4.61	71,754.48	71,754.48	71,754.48	2.63
211	PERS ER	0.00	0.00	4,486.08	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	0.00	8,522.78	0.00	4,305.24	4,305.24	4,305.24	0.00
213	PERS UAL	0.00	0.00	33,245.66	0.00	11,014.20	11,014.20	11,014.20	0.00
220	Social Security	0.00	0.00	16,171.22	0.00	5,398.20	5,398.20	5,398.20	0.00
231	Workers Comp	0.00	0.00	456.36	0.00	156.60	156.60	156.60	0.00
232	Unemployment	0.00	0.00	211.41	0.00	70.44	70.44	70.44	0.00
233	WC Hourly Assess	0.00	0.00	91.54	0.00	45.26	45.26	45.26	0.00
234	PFMLI	0.00	0.00	866.39	0.00	282.24	282.24	282.24	0.00
244	Health Insur	0.00	0.00	35,637.12	0.00	18,600.00	18,600.00	18,600.00	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	0.00	99,928.56	0.00	39,872.18	39,872.18	39,872.18	0.00
314	Class Sub Services	0.00	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00
300	Purchased Services	0.00	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00
Total Function 1222	Emerging K	0.00	0.00	216,512.80	4.61	114,126.66	114,126.66	114,126.66	2.63

Fund 100 General Fund

Function 1226 Home Instruction

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
134	Extra Hours	25,400.45	12,231.68	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
100	Salaries	25,400.45	12,231.68	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
211	PERS ER	76.39	13.71	500.00	0.00	500.00	500.00	500.00	0.00
212	PERS PU	1,023.36	697.94	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
213	PERS UAL	3,859.01	2,244.48	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
220	Social Security	1,869.41	817.02	1,913.00	0.00	1,913.00	1,913.00	1,913.00	0.00
231	Workers Comp	58.07	25.75	100.00	0.00	100.00	100.00	100.00	0.00
232	Unemployment	24.41	10.68	100.00	0.00	100.00	100.00	100.00	0.00
233	WC Hourly Assess	10.39	4.02	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	6,921.04	3,813.60	8,233.00	0.00	8,233.00	8,233.00	8,233.00	0.00
340	Travel	1,118.81	795.43	5,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
300	Purchased Services	1,118.81	795.43	5,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Total Function 1226	Home Instruction	33,440.30	16,840.71	38,233.00	0.00	34,233.00	34,233.00	34,233.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE

Fund 100 General Fund

Function 1227 Extended School Year

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
134	Extra Hours	47,029.30	50,542.76	60,000.00	0.00	50,840.48	50,840.48	50,840.48	0.00
100	Salaries	47,029.30	50,542.76	60,000.00	0.00	50,840.48	50,840.48	50,840.48	0.00
211	PERS ER	3,114.95	45.76	3,300.00	0.00	2,500.00	2,500.00	2,500.00	0.00
212	PERS PU	2,599.55	2,897.64	3,600.00	0.00	3,000.00	3,000.00	3,000.00	0.00
213	PERS UAL	6,698.03	8,926.59	9,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
220	Social Security	3,574.47	3,837.26	4,590.00	0.00	3,616.60	3,616.60	3,616.60	0.00
231	Workers Comp	95.63	106.48	240.00	0.00	177.61	177.61	177.61	0.00
232	Unemployment	46.85	50.14	240.00	0.00	251.60	251.60	251.60	0.00
233	WC Hourly Assess	20.30	18.89	42.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	240.00	0.00	6.40	6.40	6.40	0.00
200	Benefits	16,149.78	15,882.76	21,252.00	0.00	15,552.21	15,552.21	15,552.21	0.00
310	Instr Professional Services	0.00	7,600.00	0.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	0.00	526.05	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
315	Licensed Sub Services	0.00	2,144.37	4,000.00	0.00	2,500.00	2,500.00	2,500.00	0.00
300	Purchased Services	0.00	10,270.42	5,000.00	0.00	3,500.00	3,500.00	3,500.00	0.00
410	Consumable Supplies	577.66	99.50	600.00	0.00	600.00	600.00	600.00	0.00
400	Supplies	577.66	99.50	600.00	0.00	600.00	600.00	600.00	0.00
Total Function 1227	Extended School Year	63,756.74	76,795.44	86,852.00	0.00	70,492.69	70,492.69	70,492.69	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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 from highly explicit direct instruction programs for academic growth.

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Fund 100 General Fund

Function 1250 LRC Classroom

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	982,509.25	897,435.40	1,109,164.00	16.00	1,027,161.50	1,027,161.50	1,027,161.50	14.50
112	Classified Salaries	684,924.14	702,798.56	823,136.78	32.26	866,461.16	866,461.16	866,461.16	31.22
121	Licensed Subs	97.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Classified Subs	5,283.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary Salaries	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	8,209.31	8,531.88	9,619.88	0.00	9,507.82	9,507.82	9,507.82	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	8,083.84	9,114.30	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	18,752.11	7,272.52	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
137	Opt-out Insur	13,952.70	24,370.28	22,393.12	0.00	43,467.00	43,467.00	43,467.00	0.00
139	Taxable Fringe	2,836.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,724,649.89	1,649,522.94	2,014,313.78	48.26	1,971,597.48	1,971,597.48	1,971,597.48	45.72
211	PERS ER	20,501.78	9,533.34	18,143.80	0.00	14,086.77	14,086.77	14,086.77	0.00
212	PERS PU	93,552.59	89,943.98	104,512.22	0.00	114,563.14	114,563.14	114,563.14	0.00
213	PERS UAL	243,378.17	287,209.31	286,875.56	0.00	297,019.70	297,019.70	297,019.70	0.00
220	Social Security	123,964.67	120,877.18	143,331.65	0.00	143,873.51	143,873.51	143,873.51	0.00
231	Workers Comp	3,584.96	3,556.19	5,692.51	0.00	4,375.54	4,375.54	4,375.54	0.00
232	Unemployment	1,608.33	1,561.72	2,018.49	0.00	1,862.11	1,862.11	1,862.11	0.00
233	WC Hourly Assess	794.69	751.63	883.37	0.00	711.82	711.82	711.82	0.00
234	PFMLI	0.00	0.00	7,910.84	0.00	7,076.32	7,076.32	7,076.32	0.00
244	Health Insur	542,077.74	466,895.35	512,529.43	0.00	636,084.00	636,084.00	636,084.00	0.00
248	District Paid TSA	5,059.04	4,062.55	5,814.16	0.00	9,682.33	9,682.33	9,682.33	0.00
200	Benefits	1,034,521.97	984,391.25	1,087,712.03	0.00	1,229,335.24	1,229,335.24	1,229,335.24	0.00
311	Contracted Instruction Services	140.50	130.50	8,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
314	Class Sub Services	12,161.84	25,616.19	31,500.00	0.00	23,500.00	23,500.00	23,500.00	0.00
315	Licensed Sub Services	30,864.06	39,881.30	92,000.00	0.00	49,500.00	49,500.00	49,500.00	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	43,166.40	65,627.99	132,500.00	0.00	75,000.00	75,000.00	75,000.00	0.00
410	Consumable Supplies	10,527.54	9,033.41	21,500.00	0.00	22,000.00	22,000.00	22,000.00	0.00
419	Gasoline-Diesel Fuel	1,711.11	1,769.73	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00
420	Textbooks	0.00	227.20	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	3,413.68	3,084.22	9,100.00	0.00	9,500.00	9,500.00	9,500.00	0.00
470	Computer Software	14,525.28	17,056.50	15,000.00	0.00	17,500.00	17,500.00	17,500.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100	**General Fund**								
Function 1250	LRC Classroom								
480	Computer Hardware	196.15	0.00	4,500.00	0.00	4,500.00	4,500.00	4,500.00	0.00
400	Supplies	30,373.76	31,171.06	52,600.00	0.00	56,000.00	56,000.00	56,000.00	0.00
Total Function 1250	LRC Classroom	2,832,712.02	2,730,713.24	3,287,125.81	48.26	3,331,932.72	3,331,932.72	3,331,932.72	45.72

Fund 100 General Fund

Function 1251 SRC Classroom

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	245,377.57	248,548.47	271,119.00	4.00	292,302.00	292,302.00	292,302.00	4.00
112	Classified Salaries	109,877.19	111,040.17	117,711.24	4.44	234,222.87	234,222.87	234,222.87	7.81
121	Licensed Subs	635.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Classified Subs	515.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	3,834.16	4,005.98	4,173.35	0.00	19,119.97	19,119.97	19,119.97	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	3,722.48	4,480.35	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	108.12	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	12,624.50	13,075.00	13,589.00	0.00	30,262.76	30,262.76	30,262.76	0.00
100	Salaries	376,587.62	381,258.09	406,592.59	8.44	575,907.60	575,907.60	575,907.60	11.81
211	PERS ER	3,564.76	1,640.93	3,273.65	0.00	3,577.83	3,577.83	3,577.83	0.00
212	PERS PU	22,631.77	21,765.63	18,609.03	0.00	30,042.94	30,042.94	30,042.94	0.00
213	PERS UAL	57,012.56	66,723.95	58,920.79	0.00	83,418.16	83,418.16	83,418.16	0.00
220	Social Security	27,471.51	27,798.68	30,526.52	0.00	41,257.40	41,257.40	41,257.40	0.00
231	Workers Comp	1,122.56	1,183.98	1,266.94	0.00	1,669.77	1,669.77	1,669.77	0.00
232	Unemployment	359.14	363.40	324.58	0.00	539.22	539.22	539.22	0.00
233	WC Hourly Assess	147.59	143.29	154.58	0.00	198.95	198.95	198.95	0.00
234	PFMLI	0.00	0.00	1,624.43	0.00	2,157.39	2,157.39	2,157.39	0.00
244	Health Insur	84,052.28	83,974.60	89,957.13	0.00	148,800.00	148,800.00	148,800.00	0.00
248	District Paid TSA	1,198.14	960.00	737.65	0.00	1,800.00	1,800.00	1,800.00	0.00
200	Benefits	197,560.31	204,554.46	205,395.30	0.00	313,461.66	313,461.66	313,461.66	0.00
314	Class Sub Services	378.37	5,955.63	3,000.00	0.00	12,000.00	12,000.00	12,000.00	0.00
315	Licensed Sub Services	3,688.20	8,703.33	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
300	Purchased Services	4,066.57	14,658.96	3,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
Total Function 1251	SRC Classroom	578,214.50	600,471.51	614,987.89	8.44	904,369.26	904,369.26	904,369.26	11.81

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100	**General Fund**								
Function 1260	**Hearing & Vision Impaired Programs**								
310	Instr Professional Services	404,937.31	387,158.51	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	404,937.31	387,158.51	402,000.00	0.00	402,000.00	402,000.00	402,000.00	0.00
410	Consumable Supplies	2,159.99	630.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
400	Supplies	2,159.99	630.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
Total Function 1260	Hearing & Vision Impaired Programs	407,097.30	387,788.51	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

2024-2025 Adopted Budget

1271 Extended Learning Opportunities

Function Description:

Extended Learning Opportunities. Instructional activities designed to improve the 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
134	Extra Hours	6,556.75	9,379.63	6,300.00	0.00	6,800.00	6,800.00	6,800.00	0.00
100	Salaries	6,556.75	9,379.63	6,300.00	0.00	6,800.00	6,800.00	6,800.00	0.00
211	PERS ER	47.68	84.20	164.00	0.00	408.00	408.00	408.00	0.00
212	PERS PU	394.38	557.08	560.00	0.00	1,482.40	1,482.40	1,482.40	0.00
213	PERS UAL	1,003.86	1,423.28	1,400.00	0.00	1,043.80	1,043.80	1,043.80	0.00
220	Social Security	479.14	672.60	675.00	0.00	421.60	421.60	421.60	0.00
231	Workers Comp	13.73	19.77	31.00	0.00	19.04	19.04	19.04	0.00
232	Unemployment	6.22	8.88	25.00	0.00	68.00	68.00	68.00	0.00
233	WC Hourly Assess	2.27	3.48	21.00	0.00	81.60	81.60	81.60	0.00
234	PFMLI	0.00	0.00	34.00	0.00	40.80	40.80	40.80	0.00
200	Benefits	1,947.28	2,769.29	2,910.00	0.00	3,565.24	3,565.24	3,565.24	0.00
Total Function 1271	Extended Learning Opportunities	8,504.03	12,148.92	9,210.00	0.00	10,365.24	10,365.24	10,365.24	0.00

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

2024-2025 Adopted Budget

1281 - 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 – Program for conditionally expelled students of the district.

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

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	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100 General Fund								
Function 1281 Woolley Center								
374 Other Tuition	3,362.48	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
300 Purchased Services	3,362.48	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1281 Woolley Center	3,362.48	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100	**General Fund**								
Function 1282	**Ed Center**								
111	Licensed Salaries	0.00	70,531.00	71,942.00	1.00	79,251.00	79,251.00	79,251.00	1.00
112	Classified Salaries	0.00	34,636.84	46,911.06	1.75	52,470.60	52,470.60	52,470.60	1.75
134	Extra Hours	0.00	55.20	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	3,492.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	108,715.04	118,853.06	2.75	131,721.60	131,721.60	131,721.60	2.75
211	PERS ER	0.00	2,136.55	2,106.41	0.00	2,357.52	2,357.52	2,357.52	0.00
212	PERS PU	0.00	2,087.93	3,066.37	0.00	3,184.21	3,184.21	3,184.21	0.00
213	PERS UAL	0.00	19,823.81	18,851.02	0.00	20,219.29	20,219.29	20,219.29	0.00
220	Social Security	0.00	8,114.87	8,882.71	0.00	9,448.57	9,448.57	9,448.57	0.00
231	Workers Comp	0.00	322.80	578.70	0.00	275.70	275.70	275.70	0.00
232	Unemployment	0.00	106.15	116.16	0.00	123.50	123.50	123.50	0.00
233	WC Hourly Assess	0.00	40.69	47.41	0.00	45.51	45.51	45.51	0.00
234	PFMLI	0.00	0.00	475.36	0.00	494.04	494.04	494.04	0.00
244	Health Insur	0.00	17,328.79	19,733.71	0.00	55,800.00	55,800.00	55,800.00	0.00
248	District Paid TSA	0.00	237.15	240.00	0.00	600.00	600.00	600.00	0.00
200	Benefits	0.00	50,198.74	54,097.85	0.00	92,548.34	92,548.34	92,548.34	0.00
314	Class Sub Services	0.00	4,408.23	3,000.00	0.00	500.00	500.00	500.00	0.00
315	Licensed Sub Services	0.00	1,639.76	500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
340	Travel	0.00	427.89	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	6,475.88	3,500.00	0.00	2,000.00	2,000.00	2,000.00	0.00
410	Consumable Supplies	0.00	2,013.14	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	2,761.12	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	4,774.26	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1282	Ed Center	0.00	170,163.92	176,450.91	2.75	226,269.94	226,269.94	226,269.94	2.75

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100 General Fund								
Function 1284 Phoenix Programs								
311 Contracted Instruction Services	0.00	32,134.36	0.00	0.00	40,000.00	40,000.00	40,000.00	0.00
300 Purchased Services	0.00	32,134.36	0.00	0.00	40,000.00	40,000.00	40,000.00	0.00
Total Function 1284 Phoenix Programs	0.00	32,134.36	0.00	0.00	40,000.00	40,000.00	40,000.00	0.00

Fund 100 General Fund

Function 1285 RHS Apex GED Program

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	68,477.00	72,928.00	76,915.00	1.00	84,729.00	84,729.00	84,729.00	1.00
112	Classified Salaries	22,012.05	22,843.80	23,422.98	0.88	27,198.78	27,198.78	27,198.78	0.88
133	Leave Payout (SL, PL, DL, Vac, ST)	345.00	115.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	90,834.05	95,886.80	100,337.98	1.88	111,927.78	111,927.78	111,927.78	1.88
211	PERS ER	374.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	5,464.48	5,767.62	6,034.68	0.00	6,751.68	6,751.68	6,751.68	0.00
213	PERS UAL	13,745.12	17,591.77	15,401.88	0.00	17,180.99	17,180.99	17,180.99	0.00
220	Social Security	6,409.11	6,783.08	7,304.88	0.00	8,262.48	8,262.48	8,262.48	0.00
231	Workers Comp	187.08	202.06	211.44	0.00	244.08	244.08	244.08	0.00
232	Unemployment	83.78	88.59	95.52	0.00	108.00	108.00	108.00	0.00
233	WC Hourly Assess	32.66	32.89	34.06	0.00	28.24	28.24	28.24	0.00
234	PFMLI	0.00	0.00	401.40	0.00	432.00	432.00	432.00	0.00
244	Health Insur	31,067.56	32,192.56	33,442.56	0.00	37,200.00	37,200.00	37,200.00	0.00
248	District Paid TSA	240.00	240.00	240.00	0.00	600.00	600.00	600.00	0.00
200	Benefits	57,604.30	62,898.57	63,166.42	0.00	70,807.47	70,807.47	70,807.47	0.00
314	Class Sub Services	245.88	0.00	1,000.00	0.00	500.00	500.00	500.00	0.00
315	Licensed Sub Services	2,458.80	2,018.17	0.00	0.00	15,000.00	15,000.00	15,000.00	0.00
300	Purchased Services	2,704.68	2,018.17	1,000.00	0.00	15,500.00	15,500.00	15,500.00	0.00
470	Computer Software	2,430.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	2,430.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1285	RHS Apex GED Program	153,573.03	160,803.54	164,504.40	1.88	198,235.25	198,235.25	198,235.25	1.88

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 – RHS APEX Credit Retrieval: Individual learning experiences for high school students to obtain credits towards graduation. This program is located at Roseburg High School.

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Requirements Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100	**General Fund**								
Function 1288	**Phoenix Charter School**								
360	Charter School Payments	1,719,377.37	1,739,521.20	1,950,000.00	0.00	1,950,000.00	1,950,000.00	1,950,000.00	0.00
300	Purchased Services	1,719,377.37	1,739,521.20	1,950,000.00	0.00	1,950,000.00	1,950,000.00	1,950,000.00	0.00
Total Function 1288	Phoenix Charter School	1,719,377.37	1,739,521.20	1,950,000.00	0.00	1,950,000.00	1,950,000.00	1,950,000.00	0.00

Fund 100 General Fund

Function 1289 RHS Apex Credit Retrieval

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	68,477.00	70,531.00	71,942.00	1.00	84,729.00	84,729.00	84,729.00	1.00
112	Classified Salaries	24,241.46	26,181.20	38,013.80	1.50	43,109.14	43,109.14	43,109.14	1.50
121	Licensed Subs	4,520.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Classified Subs	576.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	6,744.00	6,984.00	7,224.00	0.00	7,440.00	7,440.00	7,440.00	0.00
100	Salaries	104,559.63	103,696.20	120,679.80	2.50	135,278.14	135,278.14	135,278.14	2.50
211	PERS ER	1,924.55	1,541.96	2,251.83	0.00	1,858.99	1,858.99	1,858.99	0.00
212	PERS PU	6,285.75	6,233.90	6,350.43	0.00	10,103.07	10,103.07	10,103.07	0.00
213	PERS UAL	15,835.99	19,028.29	17,950.21	0.00	18,890.96	18,890.96	18,890.96	0.00
220	Social Security	7,760.08	7,700.02	8,823.46	0.00	10,295.98	10,295.98	10,295.98	0.00
231	Workers Comp	215.19	218.45	246.36	0.00	323.39	323.39	323.39	0.00
232	Unemployment	101.41	100.60	115.32	0.00	134.55	134.55	134.55	0.00
233	WC Hourly Assess	39.77	38.96	47.62	0.00	38.78	38.78	38.78	0.00
234	PFMLI	0.00	0.00	467.76	0.00	490.21	490.21	490.21	0.00
244	Health Insur	16,666.00	17,267.08	18,426.73	0.00	37,200.00	37,200.00	37,200.00	0.00
248	District Paid TSA	240.00	240.00	240.00	0.00	600.00	600.00	600.00	0.00
200	Benefits	49,068.74	52,369.26	54,919.72	0.00	79,935.93	79,935.93	79,935.93	0.00
314	Class Sub Services	473.40	144.48	1,000.00	0.00	500.00	500.00	500.00	0.00
315	Licensed Sub Services	122.94	756.81	2,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
300	Purchased Services	596.34	901.29	3,500.00	0.00	2,000.00	2,000.00	2,000.00	0.00
410	Consumable Supplies	641.08	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
470	Computer Software	5,217.98	0.00	20,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
400	Supplies	5,859.06	0.00	21,000.00	0.00	51,000.00	51,000.00	51,000.00	0.00
Total Function 1289	RHS Apex Credit Retrieval	160,083.77	156,966.75	200,099.52	2.50	268,214.07	268,214.07	268,214.07	2.50

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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 Homeless grant.

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Fund 100 General Fund

Function 1291 English Language Learners

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	190,073.08	190,415.52	209,265.00	3.00	196,577.00	196,577.00	196,577.00	3.00
137	Opt-out Insur	12,923.50	13,315.12	13,795.00	0.00	14,255.90	14,255.90	14,255.90	0.00
100	Salaries	202,996.58	203,730.64	223,060.00	3.00	210,832.90	210,832.90	210,832.90	3.00
211	PERS ER	1,113.03	0.00	0.00	0.00	1,199.86	1,199.86	1,199.86	0.00
212	PERS PU	12,208.58	12,252.70	13,383.70	0.00	9,806.18	9,806.18	9,806.18	0.00
213	PERS UAL	30,675.53	37,384.58	34,166.03	0.00	28,065.34	28,065.34	28,065.34	0.00
220	Social Security	15,416.62	15,482.17	16,924.80	0.00	16,128.61	16,128.61	16,128.61	0.00
231	Workers Comp	417.58	429.32	468.96	0.00	459.84	459.84	459.84	0.00
232	Unemployment	201.56	202.40	221.28	0.00	210.84	210.84	210.84	0.00
233	WC Hourly Assess	53.76	50.19	55.32	0.00	54.06	54.06	54.06	0.00
234	PFMLI	0.00	0.00	890.40	0.00	843.25	843.25	843.25	0.00
244	Health Insur	17,148.02	17,828.36	18,484.44	0.00	18,600.00	18,600.00	18,600.00	0.00
248	District Paid TSA	480.00	480.00	480.00	0.00	600.00	600.00	600.00	0.00
200	Benefits	77,714.68	84,109.72	85,074.93	0.00	75,967.98	75,967.98	75,967.98	0.00
311	Contracted Instruction Services	2,965.66	3,311.31	10,000.00	0.00	8,000.00	8,000.00	8,000.00	0.00
315	Licensed Sub Services	368.82	756.82	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00
324	Copier Machine Costs	70.66	130.45	0.00	0.00	200.00	200.00	200.00	0.00
340	Travel	5,826.66	5,227.22	5,000.00	0.00	8,000.00	8,000.00	8,000.00	0.00
300	Purchased Services	9,231.80	9,425.80	17,500.00	0.00	18,700.00	18,700.00	18,700.00	0.00
410	Consumable Supplies	519.73	1,125.14	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
470	Computer Software	118.00	3,500.00	5,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
480	Computer Hardware	3,538.00	0.00	1,200.00	0.00	1,500.00	1,500.00	1,500.00	0.00
400	Supplies	4,175.73	4,625.14	8,200.00	0.00	7,500.00	7,500.00	7,500.00	0.00
Total Function 1291	English Language Learners	294,118.79	301,891.30	333,834.93	3.00	313,000.88	313,000.88	313,000.88	3.00

Fund 100 General Fund

Function 1292 Teen Parent Programs

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	92,940.51	113,220.01	110,253.98	4.13	136,106.81	136,106.81	136,106.81	5.00
119	Workstudy Salaries	23,247.00	24,253.22	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
122	Classified Subs	428.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	5,349.77	5,510.23	5,620.47	0.00	5,732.89	5,732.89	5,732.89	0.00
134	Extra Hours	6,626.62	1,782.13	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	6,744.00	6,984.00	7,224.00	0.00	7,440.00	7,440.00	7,440.00	0.00
100	Salaries	135,336.38	151,749.59	143,098.45	4.13	169,279.70	169,279.70	169,279.70	5.00
211	PERS ER	29.25	0.00	1,120.88	0.00	302.73	302.73	302.73	0.00
212	PERS PU	6,591.67	6,887.94	5,763.00	0.00	11,170.44	11,170.44	11,170.44	0.00
213	PERS UAL	16,652.98	22,117.91	17,608.44	0.00	21,567.27	21,567.27	21,567.27	0.00
220	Social Security	8,626.77	8,724.23	8,483.39	0.00	10,796.61	10,796.61	10,796.61	0.00
231	Workers Comp	278.36	319.04	258.84	0.00	357.73	357.73	357.73	0.00
232	Unemployment	127.20	136.82	110.88	0.00	141.14	141.14	141.14	0.00
233	WC Hourly Assess	98.45	107.39	77.12	0.00	79.02	79.02	79.02	0.00
234	PFMLI	0.00	0.00	491.40	0.00	510.08	510.08	510.08	0.00
244	Health Insur	46,932.40	59,724.12	56,137.83	0.00	37,200.00	37,200.00	37,200.00	0.00
248	District Paid TSA	0.00	0.00	240.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	79,337.08	98,017.45	90,291.78	0.00	82,125.02	82,125.02	82,125.02	0.00
314	Class Sub Services	0.00	1,021.84	2,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
318	Non-Instr Staff Development	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	542.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	542.00	1,371.84	2,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
410	Consumable Supplies	8,313.91	9,151.52	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
460	Non-consumable Supplies	760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	9,073.91	9,301.52	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Function 1292	Teen Parent Programs	224,289.37	260,440.40	245,390.23	4.13	264,404.72	264,404.72	264,404.72	5.00

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100 General Fund								
Function 1299 Other Designated Programs								
340 Travel	0.00	0.00	750.00	0.00	0.00	0.00	0.00	0.00
300 Purchased Services	0.00	0.00	750.00	0.00	0.00	0.00	0.00	0.00
Total Function 1299 Other Designated Programs	0.00	0.00	750.00	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

2024-2025 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 on the services of the In-School Suspension/Skills Trainers at each Middle School.

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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Fund 100 General Fund

Function 2110 Attendance and Social Work Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	0.00	44,165.00	48,163.00	1.00	0.00	0.00	0.00	0.00
112	Classified Salaries	21,885.44	33,923.03	37,886.81	1.35	45,187.61	45,187.61	45,187.61	1.35
122	Classified Subs	185.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	13,948.00	14,750.00	0.00	7,440.00	7,440.00	7,440.00	0.00
100	Salaries	22,070.44	92,036.03	100,799.81	2.35	52,627.61	52,627.61	52,627.61	1.35
211	PERS ER	0.00	193.33	269.23	0.00	308.88	308.88	308.88	0.00
212	PERS PU	1,327.61	5,525.79	6,038.64	0.00	3,170.28	3,170.28	3,170.28	0.00
213	PERS UAL	3,331.29	16,888.63	15,435.90	0.00	8,078.40	8,078.40	8,078.40	0.00
220	Social Security	1,531.78	6,971.44	7,627.18	0.00	3,966.25	3,966.25	3,966.25	0.00
231	Workers Comp	45.08	193.93	211.86	0.00	114.84	114.84	114.84	0.00
232	Unemployment	20.02	91.06	99.71	0.00	51.84	51.84	51.84	0.00
233	WC Hourly Assess	15.16	41.20	43.74	0.00	24.16	24.16	24.16	0.00
234	PFMLI	0.00	0.00	402.29	0.00	207.36	207.36	207.36	0.00
244	Health Insur	11,064.00	4,475.94	6,360.37	0.00	18,600.00	18,600.00	18,600.00	0.00
248	District Paid TSA	180.00	60.31	324.00	0.00	210.00	210.00	210.00	0.00
200	Benefits	17,514.94	34,441.63	36,812.92	0.00	34,732.01	34,732.01	34,732.01	0.00
315	Licensed Sub Services	0.00	252.27	1,500.00	0.00	1,000.00	1,000.00	1,000.00	0.00
300	Purchased Services	0.00	252.27	1,500.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Total Function 2110	Attendance and Social Work Services	39,585.38	126,729.93	139,112.73	2.35	88,359.62	88,359.62	88,359.62	1.35

Fund 100 General Fund

Function 2112 Attendance Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	25,352.40	27,097.66	26,625.20	1.00	31,672.00	31,672.00	31,672.00	1.00
137	Opt-out Insur	6,744.00	6,984.00	7,224.00	0.00	7,440.00	7,440.00	7,440.00	0.00
100	Salaries	32,096.40	34,081.66	33,849.20	1.00	39,112.00	39,112.00	39,112.00	1.00
212	PERS PU	1,925.76	2,049.71	2,016.59	0.00	2,382.72	2,382.72	2,382.72	0.00
213	PERS UAL	4,876.02	6,253.98	5,159.03	0.00	6,003.72	6,003.72	6,003.72	0.00
220	Social Security	2,455.32	2,607.26	2,571.12	0.00	2,992.08	2,992.08	2,992.08	0.00
231	Workers Comp	66.22	71.84	70.80	0.00	85.32	85.32	85.32	0.00
232	Unemployment	32.04	34.09	33.60	0.00	39.12	39.12	39.12	0.00
233	WC Hourly Assess	16.91	16.62	17.77	0.00	16.66	16.66	16.66	0.00
234	PFMLI	0.00	0.00	134.40	0.00	156.48	156.48	156.48	0.00
244	Health Insur	120.00	121.08	121.08	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	0.00	80.00	240.00	0.00	600.00	600.00	600.00	0.00
200	Benefits	9,492.27	11,234.58	10,364.39	0.00	12,276.10	12,276.10	12,276.10	0.00
Total Function 2112	Attendance Services	41,588.67	45,316.24	44,213.59	1.00	51,388.10	51,388.10	51,388.10	1.00

Fund 100 General Fund

Function 2119 Expulsion Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
134	Extra Hours	7,950.00	6,300.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00	0.00
100	Salaries	7,950.00	6,300.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00	0.00
211	PERS ER	173.31	137.34	200.00	0.00	200.00	200.00	200.00	0.00
213	PERS UAL	1,211.80	1,156.06	1,250.00	0.00	1,250.00	1,250.00	1,250.00	0.00
220	Social Security	606.45	481.95	610.00	0.00	610.00	610.00	610.00	0.00
231	Workers Comp	16.37	13.28	30.00	0.00	30.00	30.00	30.00	0.00
232	Unemployment	7.93	6.30	30.00	0.00	50.00	50.00	50.00	0.00
233	WC Hourly Assess	1.29	1.23	4.00	0.00	10.00	10.00	10.00	0.00
234	PFMLI	0.00	0.00	30.00	0.00	30.00	30.00	30.00	0.00
200	Benefits	2,017.15	1,796.16	2,154.00	0.00	2,180.00	2,180.00	2,180.00	0.00
410	Consumable Supplies	0.00	0.00	950.00	0.00	950.00	950.00	950.00	0.00
400	Supplies	0.00	0.00	950.00	0.00	950.00	950.00	950.00	0.00
Total Function 2119	Expulsion Services	9,967.15	8,096.16	11,104.00	0.00	11,130.00	11,130.00	11,130.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	1,170,475.00	847,725.24	1,179,898.00	17.00	1,158,378.00	1,158,378.00	1,158,378.00	16.00
112	Classified Salaries	216,376.63	221,810.32	229,490.00	7.00	276,212.07	276,212.07	276,212.07	7.00
114	Managerial/Supervisory	0.00	0.00	48,122.06	0.50	63,270.50	63,270.50	63,270.50	0.50
119	Workstudy Salaries	0.00	0.00	3,800.00	0.00	3,800.00	3,800.00	3,800.00	0.00
122	Classified Subs	2,511.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	35,406.40	19,707.61	35,296.77	0.00	32,937.69	32,937.69	32,937.69	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	540.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	521.31	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	49,976.47	52,466.80	59,524.80	0.00	57,468.35	57,468.35	57,468.35	0.00
139	Taxable Fringe	0.00	0.00	0.00	0.00	8,996.54	8,996.54	8,996.54	0.00
100	Salaries	1,475,287.00	1,142,231.28	1,556,131.63	24.50	1,601,063.15	1,601,063.15	1,601,063.15	23.50
211	PERS ER	23,109.13	8,227.05	22,687.73	0.00	9,785.88	9,785.88	9,785.88	0.00
212	PERS PU	84,046.54	68,748.68	90,400.84	0.00	90,465.21	90,465.21	90,465.21	0.00
213	PERS UAL	218,155.71	209,433.14	246,292.57	0.00	244,029.04	244,029.04	244,029.04	0.00
220	Social Security	108,918.36	85,324.34	121,728.18	0.00	118,857.15	118,857.15	118,857.15	0.00
231	Workers Comp	3,031.22	2,401.96	3,426.29	0.00	3,468.45	3,468.45	3,468.45	0.00
232	Unemployment	1,415.53	1,106.44	1,608.50	0.00	1,558.39	1,558.39	1,558.39	0.00
233	WC Hourly Assess	475.57	381.67	503.13	0.00	480.61	480.61	480.61	0.00
234	PFMLI	0.00	0.00	6,482.95	0.00	6,182.98	6,182.98	6,182.98	0.00
244	Health Insur	283,624.59	210,406.68	278,417.10	0.00	344,100.00	344,100.00	344,100.00	0.00
248	District Paid TSA	4,760.00	3,765.94	5,273.44	0.00	10,980.00	10,980.00	10,980.00	0.00
200	Benefits	727,536.65	589,795.90	776,820.73	0.00	829,907.71	829,907.71	829,907.71	0.00
314	Class Sub Services	2,578.72	1,084.59	2,500.00	0.00	3,000.00	3,000.00	3,000.00	0.00
315	Licensed Sub Services	22,249.22	14,379.54	8,900.00	0.00	17,000.00	17,000.00	17,000.00	0.00
340	Travel	0.00	0.00	500.00	0.00	500.00	500.00	500.00	0.00
300	Purchased Services	24,827.94	15,464.13	11,900.00	0.00	20,500.00	20,500.00	20,500.00	0.00
410	Consumable Supplies	112.13	333.61	1,400.00	0.00	200.00	200.00	200.00	0.00
470	Computer Software	1,638.75	0.00	2,900.00	0.00	900.00	900.00	900.00	0.00
400	Supplies	1,750.88	333.61	4,300.00	0.00	1,100.00	1,100.00	1,100.00	0.00
Total Function 2120	Guidance Services	2,229,402.47	1,747,824.92	2,349,152.36	24.50	2,452,570.86	2,452,570.86	2,452,570.86	23.50

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

2130 Health Services

Function Description:

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

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Fund 100 General Fund

Function 2130 Health Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	37,637.97	63,562.13	40,726.56	1.50	26,503.36	26,503.36	26,503.36	0.81
122	Classified Subs	188.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	101.67	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	37,826.57	63,663.80	40,726.56	1.50	26,503.36	26,503.36	26,503.36	0.81
211	PERS ER	357.43	906.56	396.84	0.00	0.00	0.00	0.00	0.00
212	PERS PU	2,258.28	3,819.81	2,443.57	0.00	1,590.24	1,590.24	1,590.24	0.00
213	PERS UAL	5,746.14	11,679.30	6,251.52	0.00	4,068.25	4,068.25	4,068.25	0.00
220	Social Security	2,893.73	4,677.13	4,115.56	0.00	2,027.42	2,027.42	2,027.42	0.00
231	Workers Comp	78.03	133.96	167.80	0.00	57.84	57.84	57.84	0.00
232	Unemployment	37.89	61.13	130.80	0.00	26.52	26.52	26.52	0.00
233	WC Hourly Assess	25.67	42.50	43.51	0.00	14.27	14.27	14.27	0.00
234	PFMLI	0.00	0.00	162.96	0.00	105.96	105.96	105.96	0.00
244	Health Insur	4,185.60	19,884.64	4,221.64	0.00	0.00	0.00	0.00	0.00
200	Benefits	15,582.77	41,205.03	17,934.20	0.00	7,890.50	7,890.50	7,890.50	0.00
380	Non-Instr Professional Services, Memberships	66,000.00	52,629.28	170,000.00	0.00	198,350.00	198,350.00	198,350.00	0.00
300	Purchased Services	66,000.00	52,629.28	170,000.00	0.00	198,350.00	198,350.00	198,350.00	0.00
Total Function 2130	Health Services	119,409.34	157,498.11	228,660.76	1.50	232,743.86	232,743.86	232,743.86	0.81

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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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Requirements Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE

Fund 100 General Fund

Function 2140 Evaluation Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	94,678.78	228,049.36	399,390.50	3.90	434,045.00	434,045.00	434,045.00	5.00
112	Classified Salaries	8,543.31	8,798.75	9,354.24	0.25	10,350.85	10,350.85	10,350.85	0.25
132	Stipends-Coaching	11,577.60	16,524.78	16,855.20	0.00	10,409.27	10,409.27	10,409.27	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	1,279.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	289.26	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	13,447.00	20,330.00	20,330.00	0.00	14,844.00	14,844.00	14,844.00	0.00
100	Salaries	129,526.31	273,992.15	445,929.94	4.15	469,649.12	469,649.12	469,649.12	5.25
211	PERS ER	1,969.47	1,853.93	5,185.31	0.00	4,044.88	4,044.88	4,044.88	0.00
212	PERS PU	4,401.55	8,456.95	6,181.83	0.00	28,243.08	28,243.08	28,243.08	0.00
213	PERS UAL	19,623.03	42,871.20	41,772.22	0.00	72,090.88	72,090.88	72,090.88	0.00
220	Social Security	9,847.93	20,913.30	24,886.48	0.00	35,332.95	35,332.95	35,332.95	0.00
231	Workers Comp	267.02	577.41	693.24	0.00	1,024.42	1,024.42	1,024.42	0.00
232	Unemployment	128.73	1,035.14	3,583.55	0.00	1,959.88	1,959.88	1,959.88	0.00
233	WC Hourly Assess	32.50	53.93	69.46	0.00	91.06	91.06	91.06	0.00
234	PFMLI	0.00	0.00	1,303.79	0.00	1,046.07	1,046.07	1,046.07	0.00
244	Health Insur	5,079.30	4,382.71	22,343.61	0.00	93,000.00	93,000.00	93,000.00	0.00
248	District Paid TSA	240.00	240.00	250.35	0.00	1,200.00	1,200.00	1,200.00	0.00
200	Benefits	41,589.53	80,384.57	106,269.84	0.00	238,033.22	238,033.22	238,033.22	0.00
311	Contracted Instruction Services	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
340	Travel	1,286.21	0.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
300	Purchased Services	1,286.21	0.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00	0.00
410	Consumable Supplies	7,976.81	3,214.25	4,500.00	0.00	4,500.00	4,500.00	4,500.00	0.00
460	Non-consumable Supplies	0.00	1,668.20	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
470	Computer Software	1,377.94	0.00	1,800.00	0.00	1,800.00	1,800.00	1,800.00	0.00
480	Computer Hardware	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
400	Supplies	9,354.75	4,882.45	11,300.00	0.00	11,300.00	11,300.00	11,300.00	0.00
520	Buildings - Acquisition	4,935.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	4,935.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2140	Evaluation Services	186,691.80	359,259.17	570,999.78	4.15	726,482.34	726,482.34	726,482.34	5.25

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

2190 Office of Student Services

Function Description:

Office of Student 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	32,916.03	30,970.52	31,824.00	0.75	36,769.17	36,769.17	36,769.17	0.75
113	Administrator Salaries	118,350.46	127,437.00	126,220.00	1.00	157,446.00	157,446.00	157,446.00	1.00
114	Managerial/Supervisory	46,056.35	0.00	52,572.00	0.50	63,270.50	63,270.50	63,270.50	0.50
133	Leave Payout (SL, PL, DL, Vac, ST)	697.58	304.11	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	198,020.42	158,711.63	210,616.00	2.25	257,485.67	257,485.67	257,485.67	2.25
211	PERS ER	6,577.07	2,925.84	3,976.20	0.00	4,901.88	4,901.88	4,901.88	0.00
212	PERS PU	7,564.72	9,406.05	12,852.96	0.00	15,697.57	15,697.57	15,697.57	0.00
213	PERS UAL	29,782.45	29,114.45	32,329.69	0.00	39,524.15	39,524.15	39,524.15	0.00
220	Social Security	14,571.22	11,643.34	15,809.88	0.00	19,257.37	19,257.37	19,257.37	0.00
231	Workers Comp	406.33	334.48	443.76	0.00	561.60	561.60	561.60	0.00
232	Unemployment	190.49	152.21	206.62	0.00	251.76	251.76	251.76	0.00
233	WC Hourly Assess	51.13	42.39	54.47	0.00	66.58	66.58	66.58	0.00
234	PFMLI	0.00	0.00	842.52	0.00	1,006.92	1,006.92	1,006.92	0.00
244	Health Insur	43,405.51	28,880.75	40,041.12	0.00	55,800.00	55,800.00	55,800.00	0.00
248	District Paid TSA	2,638.63	2,430.00	3,600.00	0.00	4,140.00	4,140.00	4,140.00	0.00
200	Benefits	105,187.55	84,929.51	110,157.22	0.00	141,207.83	141,207.83	141,207.83	0.00
322	Repair And Maintenance Services	0.00	3.42	0.00	0.00	0.00	0.00	0.00	0.00
324	Copier Machine Costs	622.63	711.78	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
340	Travel	2,641.15	3,873.07	4,500.00	0.00	4,500.00	4,500.00	4,500.00	0.00
353	Postage	370.11	786.28	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
355	Printing And Binding	275.00	105.52	500.00	0.00	500.00	500.00	500.00	0.00
380	Non-Instr Professional Services, Memberships	898.00	667.24	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
382	Legal Services	28,236.40	4,293.55	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
390	General Professional & Technical Services	64,997.19	29,602.29	30,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
300	Purchased Services	98,040.48	40,043.15	88,500.00	0.00	88,500.00	88,500.00	88,500.00	0.00
410	Consumable Supplies	1,762.85	946.59	3,500.00	0.00	3,500.00	3,500.00	3,500.00	0.00
460	Non-consumable Supplies	534.69	2,016.76	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	2,297.54	2,963.35	7,100.00	0.00	7,100.00	7,100.00	7,100.00	0.00
Total Function 2190	Office of Student Services	403,545.99	286,647.64	416,373.22	2.25	494,293.50	494,293.50	494,293.50	2.25

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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 to provide for meaningful assessment of student achievement. They are also responsible for a significant amount of oversight for our Title I and IIA programs as well as other grant programs such as RTI, SIA, High School Success, and the new literacy grant.

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Fund 100 General Fund

Function 2210 Improvement of Instruction Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	123,784.00	255,698.80	266,940.60	1.80	344,702.80	344,702.80	344,702.80	4.80
112	Classified Salaries	43,888.00	45,198.40	46,092.80	1.00	53,040.00	53,040.00	53,040.00	1.00
113	Administrator Salaries	141,800.00	0.00	126,220.00	1.00	157,446.00	157,446.00	157,446.00	1.00
114	Managerial/Supervisory	0.00	0.00	52,572.00	0.50	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	1,974.16	0.00	0.00	2,084.72	2,084.72	2,084.72	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	115.00	115.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	0.00	0.00	0.00	12,000.00	12,000.00	12,000.00	0.00
137	Opt-out Insur	13,447.00	20,892.00	14,448.00	0.00	29,688.00	29,688.00	29,688.00	0.00
100	Salaries	323,034.00	323,878.36	506,273.40	4.30	598,961.52	598,961.52	598,961.52	6.80
211	PERS ER	5,567.24	2,739.35	6,712.34	0.00	6,824.40	6,824.40	6,824.40	0.00
212	PERS PU	19,667.30	19,487.33	22,359.54	0.00	25,912.63	25,912.63	25,912.63	0.00
213	PERS UAL	48,605.67	59,369.09	56,910.52	0.00	91,940.45	91,940.45	91,940.45	0.00
220	Social Security	24,017.49	24,108.36	27,956.54	0.00	45,364.86	45,364.86	45,364.86	0.00
231	Workers Comp	662.11	682.47	781.09	0.00	1,306.46	1,306.46	1,306.46	0.00
232	Unemployment	313.85	315.12	365.52	0.00	592.99	592.99	592.99	0.00
233	WC Hourly Assess	80.96	93.50	70.31	0.00	136.30	136.30	136.30	0.00
234	PFMLI	0.00	0.00	1,482.96	0.00	2,372.02	2,372.02	2,372.02	0.00
244	Health Insur	33,070.52	34,346.22	44,558.76	0.00	55,800.00	55,800.00	55,800.00	0.00
248	District Paid TSA	5,285.00	960.00	1,920.00	0.00	2,400.00	2,400.00	2,400.00	0.00
200	Benefits	137,270.14	142,101.44	163,117.58	0.00	232,650.11	232,650.11	232,650.11	0.00
315	Licensed Sub Services	0.00	0.00	1,500.00	0.00	1,000.00	1,000.00	1,000.00	0.00
324	Copier Machine Costs	2,245.20	2,209.91	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00
340	Travel	8,537.05	7,309.70	20,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
353	Postage	137.25	118.57	300.00	0.00	300.00	300.00	300.00	0.00
355	Printing And Binding	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
380	Non-Instr Professional Services, Memberships	2,281.39	2,243.39	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
300	Purchased Services	13,200.89	11,881.57	27,300.00	0.00	33,800.00	33,800.00	33,800.00	0.00
410	Consumable Supplies	5,517.19	5,783.43	10,000.00	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	1,000.00	1,000.00	1,000.00	0.00
460	Non-consumable Supplies	2,938.01	11,940.06	4,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
470	Computer Software	449.70	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
480	Computer Hardware	649.00	0.00	0.00	0.00	500.00	500.00	500.00	0.00

Requirements Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100	**General Fund**								
400	Supplies	9,553.90	17,723.49	16,500.00	0.00	18,500.00	18,500.00	18,500.00	0.00
Total Function 2210	Improvement of Instruction Services	483,058.93	495,584.86	713,190.98	4.30	883,911.63	883,911.63	883,911.63	6.80

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	52,406.00	55,815.00	60,866.00	1.00	67,050.00	67,050.00	67,050.00	1.00
112	Classified Salaries	376,917.77	394,266.53	407,154.08	13.00	448,494.09	448,494.09	448,494.09	13.00
122	Classified Subs	1,193.04	543.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	7,919.22	8,671.55	8,333.75	0.00	8,805.50	8,805.50	8,805.50	0.00
134	Extra Hours	1,323.89	1,482.23	250.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	38,080.53	42,678.99	38,065.47	0.00	54,220.74	54,220.74	54,220.74	0.00
100	Salaries	477,840.45	503,457.30	514,669.30	14.00	578,570.33	578,570.33	578,570.33	14.00
211	PERS ER	4,460.88	2,999.09	3,046.16	0.00	2,576.27	2,576.27	2,576.27	0.00
212	PERS PU	28,682.39	30,303.65	30,971.29	0.00	34,992.52	34,992.52	34,992.52	0.00
213	PERS UAL	72,376.83	91,966.75	78,978.20	0.00	88,810.21	88,810.21	88,810.21	0.00
220	Social Security	35,149.51	37,210.07	38,504.73	0.00	43,636.92	43,636.92	43,636.92	0.00
231	Workers Comp	983.47	1,061.59	1,084.29	0.00	1,261.94	1,261.94	1,261.94	0.00
232	Unemployment	459.38	486.31	503.32	0.00	570.33	570.33	570.33	0.00
233	WC Hourly Assess	258.57	258.97	264.26	0.00	253.09	253.09	253.09	0.00
234	PFMLI	0.00	0.00	2,058.15	0.00	2,281.55	2,281.55	2,281.55	0.00
244	Health Insur	106,128.93	109,623.69	116,623.20	0.00	111,600.00	111,600.00	111,600.00	0.00
248	District Paid TSA	1,420.00	1,640.00	1,920.00	0.00	4,680.00	4,680.00	4,680.00	0.00
200	Benefits	249,919.96	275,550.12	273,953.60	0.00	290,662.83	290,662.83	290,662.83	0.00
314	Class Sub Services	2,157.33	3,989.01	5,500.00	0.00	9,000.00	9,000.00	9,000.00	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	37.55	3,121.13	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
380	Non-Instr Professional Services, Memberships	31.00	31.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	2,225.88	7,141.14	8,000.00	0.00	11,500.00	11,500.00	11,500.00	0.00
410	Consumable Supplies	11,663.70	12,753.20	12,444.00	0.00	10,444.00	10,444.00	10,444.00	0.00
416	AV Supplies	0.00	58.65	300.00	0.00	0.00	0.00	0.00	0.00
430	Library Books	14,016.96	14,231.97	15,400.00	0.00	13,750.00	13,750.00	13,750.00	0.00
432	Library Book Allotment (DT&L)	47,465.34	43,862.38	51,332.00	0.00	50,835.00	50,835.00	50,835.00	0.00
440	Periodicals	1,314.08	1,348.60	2,800.00	0.00	2,423.00	2,423.00	2,423.00	0.00
460	Non-consumable Supplies	3,700.58	6,482.53	9,050.00	0.00	8,050.00	8,050.00	8,050.00	0.00
470	Computer Software	56,127.70	52,817.76	59,000.00	0.00	54,500.00	54,500.00	54,500.00	0.00
480	Computer Hardware	4,720.86	3,495.67	4,387.00	0.00	3,887.00	3,887.00	3,887.00	0.00
400	Supplies	139,009.22	135,050.76	154,713.00	0.00	143,889.00	143,889.00	143,889.00	0.00

Requirements Report

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100 General Fund								
Total Function 2220 Media Support and Libraries	868,995.51	921,199.32	951,335.90	14.00	1,024,622.16	1,024,622.16	1,024,622.16	14.00

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
121	Licensed Subs	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
122	Classified Subs	792.75	0.00	4,400.00	0.00	4,700.00	4,700.00	4,700.00	0.00
134	Extra Hours	9,659.92	21,021.74	12,348.00	0.00	12,098.00	12,098.00	12,098.00	0.00
100	Salaries	10,452.67	21,021.74	18,748.00	0.00	18,798.00	18,798.00	18,798.00	0.00
211	PERS ER	137.03	80.21	288.00	0.00	927.00	927.00	927.00	0.00
212	PERS PU	497.45	1,140.35	879.00	0.00	3,307.20	3,307.20	3,307.20	0.00
213	PERS UAL	1,351.01	3,281.11	1,904.00	0.00	2,409.15	2,409.15	2,409.15	0.00
214	PERS Working Retiree	0.00	0.00	60.00	0.00	68.20	68.20	68.20	0.00
220	Social Security	773.52	1,534.70	966.00	0.00	929.68	929.68	929.68	0.00
231	Workers Comp	22.77	47.15	59.00	0.00	55.64	55.64	55.64	0.00
232	Unemployment	10.10	20.04	52.50	0.00	154.20	154.20	154.20	0.00
233	WC Hourly Assess	5.58	11.81	50.00	0.00	175.20	175.20	175.20	0.00
234	PFMLI	0.00	0.00	41.00	0.00	84.99	84.99	84.99	0.00
200	Benefits	2,797.46	6,115.37	4,299.50	0.00	8,111.26	8,111.26	8,111.26	0.00
310	Instr Professional Services	175.00	885.00	5,500.00	0.00	5,500.00	5,500.00	5,500.00	0.00
314	Class Sub Services	495.13	1,710.19	2,800.00	0.00	3,332.31	3,332.31	3,332.31	0.00
315	Licensed Sub Services	19,985.12	26,027.07	53,820.00	0.00	41,150.00	41,150.00	41,150.00	0.00
340	Travel	1,214.99	3,553.71	3,000.00	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	21,870.24	32,175.97	74,120.00	0.00	61,982.31	61,982.31	61,982.31	0.00
410	Consumable Supplies	2,787.27	1,641.38	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00
400	Supplies	2,787.27	1,641.38	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00
Total Function 2240	Instructional Staff Development	37,907.64	60,954.46	99,667.50	0.00	91,391.57	91,391.57	91,391.57	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE

Fund 100 General Fund

Function 2241 Reimbursed Substitute Costs

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
121	Licensed Subs	248.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	6,260.72	2,206.66	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
100	Salaries	6,508.98	2,206.66	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
211	PERS ER	60.80	6.60	100.00	0.00	100.00	100.00	100.00	0.00
212	PERS PU	293.61	268.39	300.00	0.00	300.00	300.00	300.00	0.00
213	PERS UAL	860.22	1,001.27	900.00	0.00	900.00	900.00	900.00	0.00
220	Social Security	486.36	885.07	500.00	0.00	500.00	500.00	500.00	0.00
231	Workers Comp	16.06	25.32	20.00	0.00	20.00	20.00	20.00	0.00
232	Unemployment	6.40	11.59	20.00	0.00	20.00	20.00	20.00	0.00
233	WC Hourly Assess	2.63	5.55	7.00	0.00	10.00	10.00	10.00	0.00
234	PFMLI	0.00	0.00	20.00	0.00	20.00	20.00	20.00	0.00
200	Benefits	1,726.08	2,203.79	1,867.00	0.00	1,870.00	1,870.00	1,870.00	0.00
315	Licensed Sub Services	2,871.18	4,288.65	2,800.00	0.00	4,500.00	4,500.00	4,500.00	0.00
300	Purchased Services	2,871.18	4,288.65	2,800.00	0.00	4,500.00	4,500.00	4,500.00	0.00
Total Function 2241	Reimbursed Substitute Costs	11,106.24	8,699.10	9,667.00	0.00	11,370.00	11,370.00	11,370.00	0.00

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	7,186.44	7,402.20	7,550.40	0.13	9,237.84	9,237.84	9,237.84	0.13
100	Salaries	7,186.44	7,402.20	7,550.40	0.13	9,237.84	9,237.84	9,237.84	0.13
211	PERS ER	246.15	161.40	164.64	0.00	201.36	201.36	201.36	0.00
213	PERS UAL	1,080.40	1,358.35	1,158.96	0.00	1,418.04	1,418.04	1,418.04	0.00
220	Social Security	514.28	526.84	535.08	0.00	679.44	679.44	679.44	0.00
231	Workers Comp	14.60	15.39	15.96	0.00	20.16	20.16	20.16	0.00
232	Unemployment	6.72	6.88	6.96	0.00	8.88	8.88	8.88	0.00
233	WC Hourly Assess	2.77	2.92	3.11	0.00	3.02	3.02	3.02	0.00
234	PFMLI	0.00	0.00	30.24	0.00	35.52	35.52	35.52	0.00
244	Health Insur	2,061.96	2,136.84	2,224.32	0.00	2,400.00	2,400.00	2,400.00	0.00
200	Benefits	3,926.88	4,208.62	4,139.27	0.00	4,766.42	4,766.42	4,766.42	0.00
340	Travel	355.17	3,270.81	3,500.00	0.00	8,000.00	8,000.00	8,000.00	0.00
354	Advertising	10,358.49	392.05	300.00	0.00	600.00	600.00	600.00	0.00
355	Printing And Binding	0.00	6,101.79	1,000.00	0.00	500.00	500.00	500.00	0.00
380	Non-Instr Professional Services, Memberships	2,575.50	2,585.50	10,000.00	0.00	10,500.00	10,500.00	10,500.00	0.00
381	Audit Services	51,278.11	69,284.11	72,000.00	0.00	72,000.00	72,000.00	72,000.00	0.00
382	Legal Services	489.70	580.50	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	0.00	0.00	0.00	0.00
388	Election Services	211.04	18,094.36	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
389	Non Instr Professional & Technical Serv	14,300.00	14,500.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
390	General Professional & Technical Services	189,487.58	0.00	150,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	269,055.59	114,809.12	264,800.00	0.00	116,600.00	116,600.00	116,600.00	0.00
410	Consumable Supplies	4,347.40	4,424.27	6,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
460	Non-consumable Supplies	1,339.00	0.00	1,200.00	0.00	5,000.00	5,000.00	5,000.00	0.00
400	Supplies	5,686.40	4,424.27	7,200.00	0.00	11,000.00	11,000.00	11,000.00	0.00
651	Liability Insurance	92,312.92	83,222.26	99,866.71	0.00	110,000.00	110,000.00	110,000.00	0.00
600	Other	92,312.92	83,222.26	99,866.71	0.00	110,000.00	110,000.00	110,000.00	0.00
Total Function 2310	Board Of Education Services	378,168.23	214,066.47	383,556.38	0.13	251,604.26	251,604.26	251,604.26	0.13

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	98,810.36	103,461.80	107,328.00	1.88	131,515.76	131,515.76	131,515.76	1.88
113	Administrator Salaries	171,900.00	323,111.00	323,111.00	2.00	379,391.00	379,391.00	379,391.00	2.00
132	Stipends-Coaching	6,600.00	6,600.00	6,600.00	0.00	11,400.00	11,400.00	11,400.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	6,611.20	6,809.60	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	3,378.93	5,273.76	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
100	Salaries	287,300.49	445,256.16	439,039.00	3.88	524,306.76	524,306.76	524,306.76	3.88
211	PERS ER	9,263.13	5,799.65	5,619.39	0.00	6,985.95	6,985.95	6,985.95	0.00
212	PERS PU	15,393.15	25,052.26	24,697.87	0.00	29,942.31	29,942.31	29,942.31	0.00
213	PERS UAL	43,213.37	81,704.42	67,085.52	0.00	80,174.06	80,174.06	80,174.06	0.00
220	Social Security	19,319.61	30,180.62	32,271.48	0.00	39,195.77	39,195.77	39,195.77	0.00
231	Workers Comp	587.87	935.04	921.00	0.00	1,139.26	1,139.26	1,139.26	0.00
232	Unemployment	274.96	427.68	421.92	0.00	512.28	512.28	512.28	0.00
233	WC Hourly Assess	71.00	96.05	160.75	0.00	90.96	90.96	90.96	0.00
234	PFMLI	0.00	0.00	1,748.04	0.00	2,049.36	2,049.36	2,049.36	0.00
244	Health Insur	47,433.54	66,247.16	68,941.68	0.00	73,200.00	73,200.00	73,200.00	0.00
248	District Paid TSA	21,360.00	31,680.00	31,680.00	0.00	44,160.00	44,160.00	44,160.00	0.00
200	Benefits	156,916.63	242,122.88	233,547.65	0.00	277,449.95	277,449.95	277,449.95	0.00
310	Instr Professional Services	130.00	73.00	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	1,211.88	1,177.67	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
340	Travel	12,727.22	20,588.52	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
353	Postage	17,404.13	4,144.17	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
354	Advertising	2,697.72	499.50	500.00	0.00	500.00	500.00	500.00	0.00
355	Printing And Binding	15,779.40	8,200.00	200.00	0.00	200.00	200.00	200.00	0.00
380	Non-Instr Professional Services, Memberships	26,758.80	26,365.25	30,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
382	Legal Services	1,060.35	15,391.45	2,500.00	0.00	5,000.00	5,000.00	5,000.00	0.00
389	Non Instr Professional & Technical Serv	1,180.00	190.00	200.00	0.00	200.00	200.00	200.00	0.00
300	Purchased Services	78,949.50	76,629.56	67,900.00	0.00	70,400.00	70,400.00	70,400.00	0.00
410	Consumable Supplies	3,274.14	5,213.56	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
460	Non-consumable Supplies	110.49	1,819.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
400	Supplies	3,384.63	7,032.56	6,000.00	0.00	6,000.00	6,000.00	6,000.00	0.00
Total Function 2320	Executive Administration	526,551.25	771,041.16	746,486.65	3.88	878,156.71	878,156.71	878,156.71	3.88

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	725,848.13	772,892.06	810,698.26	25.00	928,749.46	928,749.46	928,749.46	25.00
113	Administrator Salaries	1,755,366.84	1,812,220.00	1,815,665.00	17.00	2,124,141.00	2,124,141.00	2,124,141.00	17.00
122	Classified Subs	11,101.16	9,335.05	500.00	0.00	500.00	500.00	500.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	134.64	1,108.37	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	19,797.82	24,640.62	19,750.00	0.00	17,299.74	17,299.74	17,299.74	0.00
137	Opt-out Insur	76,636.24	68,244.44	62,464.44	0.00	79,951.88	79,951.88	79,951.88	0.00
100	Salaries	2,588,884.83	2,688,440.54	2,709,077.70	42.00	3,150,642.08	3,150,642.08	3,150,642.08	42.00
211	PERS ER	42,293.43	24,864.52	40,526.58	0.00	18,945.58	18,945.58	18,945.58	0.00
212	PERS PU	150,567.59	154,402.47	141,832.13	0.00	228,759.41	228,759.41	228,759.41	0.00
213	PERS UAL	385,920.84	487,872.35	409,581.14	0.00	456,545.24	456,545.24	456,545.24	0.00
220	Social Security	190,620.35	197,883.83	202,034.44	0.00	234,149.58	234,149.58	234,149.58	0.00
231	Workers Comp	5,428.72	5,890.64	5,994.97	0.00	8,553.46	8,553.46	8,553.46	0.00
232	Unemployment	2,491.78	2,586.93	2,681.53	0.00	3,314.59	3,314.59	3,314.59	0.00
233	WC Hourly Assess	852.61	862.13	919.05	0.00	1,556.26	1,556.26	1,556.26	0.00
234	PFMLI	0.00	0.00	10,807.63	0.00	11,911.35	11,911.35	11,911.35	0.00
244	Health Insur	433,168.75	465,620.84	526,357.36	0.00	580,312.00	580,312.00	580,312.00	0.00
248	District Paid TSA	35,682.02	36,381.60	33,482.18	0.00	44,190.48	44,190.48	44,190.48	0.00
200	Benefits	1,247,026.09	1,376,365.31	1,374,217.01	0.00	1,588,237.95	1,588,237.95	1,588,237.95	0.00
314	Class Sub Services	14,432.64	15,481.89	15,500.00	0.00	23,000.00	23,000.00	23,000.00	0.00
315	Licensed Sub Services	737.64	0.00	510.00	0.00	0.00	0.00	0.00	0.00
322	Repair And Maintenance Services	0.00	0.00	500.00	0.00	500.00	500.00	500.00	0.00
324	Copier Machine Costs	72,783.04	73,515.00	111,200.00	0.00	104,700.00	104,700.00	104,700.00	0.00
340	Travel	5,578.40	19,931.08	17,050.00	0.00	17,949.90	17,949.90	17,949.90	0.00
353	Postage	378.58	385.63	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	18,189.00	17,709.82	17,800.00	0.00	17,750.00	17,750.00	17,750.00	0.00
300	Purchased Services	112,099.30	127,023.42	162,560.00	0.00	163,899.90	163,899.90	163,899.90	0.00
400	Supplies	1,304.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	7,573.42	23,273.64	15,968.00	0.00	15,920.00	15,920.00	15,920.00	0.00
413	Commencement Expenses	10,966.06	12,747.58	12,000.00	0.00	13,000.00	13,000.00	13,000.00	0.00
417	Grounds Supplies	2,114.00	2,226.00	2,300.00	0.00	2,500.00	2,500.00	2,500.00	0.00
460	Non-consumable Supplies	3,147.69	4,740.73	6,600.00	0.00	3,800.00	3,800.00	3,800.00	0.00
470	Computer Software	0.00	690.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	210.51	0.00	1,258.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100 General Fund									
400	Supplies	25,315.73	43,677.95	38,126.00	0.00	35,220.00	35,220.00	35,220.00	0.00
Total Function 2410	Principals Office	3,973,325.95	4,235,507.22	4,283,980.71	42.00	4,937,999.93	4,937,999.93	4,937,999.93	42.00

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

2510 Business Office Operations

Function Description:

Direction of Business Operations. This function includes the Director of Finance and Operations 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 is also responsible for the District's liability and casualty insurance program.

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Fund 100 General Fund

Function 2510 Business Operations

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	191,115.57	199,676.04	216,319.96	3.88	254,186.36	254,186.36	254,186.36	3.88
113	Administrator Salaries	123,724.64	127,436.00	127,436.00	1.00	147,420.00	147,420.00	147,420.00	1.00
114	Managerial/Supervisory	97,141.00	92,537.21	99,109.00	1.00	115,798.00	115,798.00	115,798.00	1.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	2,363.36	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	209.00	3,953.63	500.00	0.00	500.00	500.00	500.00	0.00
137	Opt-out Insur	21,548.37	17,873.20	17,873.20	0.00	28,232.00	28,232.00	28,232.00	0.00
100	Salaries	433,738.58	443,839.44	461,238.16	5.88	546,136.36	546,136.36	546,136.36	5.88
211	PERS ER	8,036.97	3,038.02	4,149.88	0.00	3,532.08	3,532.08	3,532.08	0.00
212	PERS PU	26,690.98	25,538.55	25,186.16	0.00	23,926.67	23,926.67	23,926.67	0.00
213	PERS UAL	65,195.63	76,996.64	65,745.54	0.00	83,755.18	83,755.18	83,755.18	0.00
220	Social Security	31,363.03	32,670.81	34,532.17	0.00	39,911.10	39,911.10	39,911.10	0.00
231	Workers Comp	889.22	973.57	970.94	0.00	1,190.28	1,190.28	1,190.28	0.00
232	Unemployment	409.88	427.01	451.22	0.00	521.74	521.74	521.74	0.00
233	WC Hourly Assess	136.83	142.11	178.73	0.00	135.21	135.21	135.21	0.00
234	PFMLI	0.00	0.00	1,842.99	0.00	2,086.72	2,086.72	2,086.72	0.00
244	Health Insur	45,066.60	52,848.05	52,495.48	0.00	55,800.00	55,800.00	55,800.00	0.00
248	District Paid TSA	11,190.00	10,490.00	11,090.00	0.00	15,165.00	15,165.00	15,165.00	0.00
200	Benefits	188,979.14	203,124.76	196,643.11	0.00	226,023.98	226,023.98	226,023.98	0.00
324	Copier Machine Costs	1,211.85	1,177.58	1,300.00	0.00	1,300.00	1,300.00	1,300.00	0.00
340	Travel	193.90	961.91	2,000.00	0.00	1,500.00	1,500.00	1,500.00	0.00
353	Postage	1,756.69	1,683.20	2,300.00	0.00	2,300.00	2,300.00	2,300.00	0.00
355	Printing And Binding	374.88	0.00	500.00	0.00	500.00	500.00	500.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	945.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
382	Legal Services	2,838.00	2,405.85	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00
389	Non Instr Professional & Technical Serv	12,354.24	14,568.39	15,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
300	Purchased Services	18,729.56	21,741.93	21,100.00	0.00	51,600.00	51,600.00	51,600.00	0.00
410	Consumable Supplies	1,274.58	2,971.20	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
460	Non-consumable Supplies	2,294.00	5,861.67	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00
470	Computer Software	80,498.82	84,445.66	112,500.00	0.00	110,000.00	110,000.00	110,000.00	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	84,067.40	93,278.53	119,500.00	0.00	117,000.00	117,000.00	117,000.00	0.00
640	Dues And Fees	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100 General Fund								
Function 2510 Business Operations								
652 Fidelity Bond Premiums	1,295.00	1,295.00	1,554.00	0.00	2,500.00	2,500.00	2,500.00	0.00
600 Other	1,295.00	1,545.00	1,554.00	0.00	2,500.00	2,500.00	2,500.00	0.00
Total Function 2510 Business Operations	726,809.68	763,529.66	800,035.27	5.88	943,260.34	943,260.34	943,260.34	5.88

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

2542-2546 Operation and Maintenance of Building 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 Services: 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 the security and safety of school property.

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Fund 100 General Fund

Function 2542 Care & Upkeep Of Bldg Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	1,182,440.83	1,285,235.86	1,376,882.00	33.63	1,617,654.60	1,617,654.60	1,617,654.60	35.63
122	Classified Subs	70,330.81	22,181.07	0.00	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	275.84	765.44	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	23,768.26	19,097.63	18,750.00	0.00	18,750.00	18,750.00	18,750.00	0.00
137	Opt-out Insur	43,953.15	45,484.90	42,482.00	0.00	43,784.00	43,784.00	43,784.00	0.00
100	Salaries	1,320,768.89	1,372,764.90	1,438,114.00	33.63	1,680,188.60	1,680,188.60	1,680,188.60	35.63
211	PERS ER	16,003.95	4,717.61	11,750.08	0.00	11,861.36	11,861.36	11,861.36	0.00
212	PERS PU	66,098.59	71,939.10	76,030.77	0.00	89,275.41	89,275.41	89,275.41	0.00
213	PERS UAL	170,964.81	231,455.02	208,142.67	0.00	245,442.28	245,442.28	245,442.28	0.00
220	Social Security	97,275.79	101,543.33	105,791.33	0.00	124,871.58	124,871.58	124,871.58	0.00
231	Workers Comp	21,376.93	22,854.32	23,694.01	0.00	28,720.70	28,720.70	28,720.70	0.00
232	Unemployment	1,271.58	1,327.36	1,382.56	0.00	1,632.26	1,632.26	1,632.26	0.00
233	WC Hourly Assess	762.27	798.77	839.64	0.00	835.84	835.84	835.84	0.00
234	PFMLI	0.00	0.00	5,671.03	0.00	6,529.63	6,529.63	6,529.63	0.00
244	Health Insur	403,898.21	431,222.00	461,482.18	0.00	520,800.00	520,800.00	520,800.00	0.00
248	District Paid TSA	1,740.00	2,160.00	3,120.00	0.00	5,400.00	5,400.00	5,400.00	0.00
200	Benefits	779,392.13	868,017.51	897,904.27	0.00	1,035,369.06	1,035,369.06	1,035,369.06	0.00
314	Class Sub Services	5,605.03	2,453.22	34,000.00	0.00	32,362.96	32,362.96	32,362.96	0.00
322	Repair And Maintenance Services	6,827.72	11,724.15	6,000.00	0.00	7,500.00	7,500.00	7,500.00	0.00
325	Electricity	604,754.78	657,681.12	807,388.00	0.00	714,711.00	714,711.00	714,711.00	0.00
326	Heating Fuel-oil/gas	356,814.15	477,921.10	375,013.00	0.00	387,590.72	387,590.72	387,590.72	0.00
327	Water And Sewage	147,622.40	156,359.10	164,903.00	0.00	177,416.07	177,416.07	177,416.07	0.00
328	Garbage	98,662.61	97,524.96	108,253.00	0.00	110,407.61	110,407.61	110,407.61	0.00
351	Telephone	34,812.30	36,199.12	42,655.00	0.00	42,879.61	42,879.61	42,879.61	0.00
380	Non-Instr Professional Services, Memberships	35,125.68	30,951.52	1,500.00	0.00	1,500.00	1,500.00	1,500.00	0.00
394	Contracted Laundry Service	811.56	6,035.54	1,751.00	0.00	9,818.06	9,818.06	9,818.06	0.00
300	Purchased Services	1,291,036.23	1,476,849.83	1,541,463.00	0.00	1,484,186.03	1,484,186.03	1,484,186.03	0.00
410	Consumable Supplies	117,266.19	128,221.51	119,800.00	0.00	124,300.00	124,300.00	124,300.00	0.00
412	Filters	6,276.38	7,497.42	7,500.00	0.00	9,000.00	9,000.00	9,000.00	0.00
419	Gasoline-Diesel Fuel	2,483.85	3,990.70	3,500.00	0.00	3,500.00	3,500.00	3,500.00	0.00
460	Non-consumable Supplies	9,777.05	9,191.20	10,550.00	0.00	10,550.00	10,550.00	10,550.00	0.00
400	Supplies	135,803.47	148,900.83	141,350.00	0.00	147,350.00	147,350.00	147,350.00	0.00

Requirements Report

Fund 100 General Fund

Function 2542 Care & Upkeep Of Bldg Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
540	Depreciable Equipment	0.00	27,500.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	27,500.00	0.00	0.00	0.00	0.00	0.00	0.00
651	Liability Insurance	319,554.08	363,711.74	436,454.09	0.00	495,000.00	495,000.00	495,000.00	0.00
600	Other	319,554.08	363,711.74	436,454.09	0.00	495,000.00	495,000.00	495,000.00	0.00
Total Function 2542	Care & Upkeep Of Bldg Services	3,846,554.80	4,257,744.81	4,455,285.36	33.63	4,842,093.69	4,842,093.69	4,842,093.69	35.63

Fund 100 General Fund

Function 2544 Maintenance Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	719,026.15	795,372.58	832,416.00	15.00	974,750.40	974,750.40	974,750.40	16.00
114	Managerial/Supervisory	103,061.00	106,143.00	105,144.00	1.00	132,667.00	132,667.00	132,667.00	1.00
122	Classified Subs	0.00	28.46	0.00	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	3,184.97	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
134	Extra Hours	8,217.62	4,652.61	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
137	Opt-out Insur	34,004.72	36,009.58	38,337.58	0.00	41,943.92	41,943.92	41,943.92	0.00
100	Salaries	867,494.46	942,206.23	990,897.58	16.00	1,164,361.32	1,164,361.32	1,164,361.32	17.00
211	PERS ER	10,349.91	1,088.12	1,098.72	0.00	1,232.88	1,232.88	1,232.88	0.00
212	PERS PU	47,687.66	56,551.16	58,812.84	0.00	66,322.13	66,322.13	66,322.13	0.00
213	PERS UAL	120,396.08	172,140.35	149,800.23	0.00	177,194.15	177,194.15	177,194.15	0.00
220	Social Security	63,866.99	69,110.77	72,784.46	0.00	86,268.70	86,268.70	86,268.70	0.00
231	Workers Comp	13,458.60	14,938.65	15,536.37	0.00	18,904.20	18,904.20	18,904.20	0.00
232	Unemployment	834.86	903.48	951.20	0.00	1,127.84	1,127.84	1,127.84	0.00
233	WC Hourly Assess	354.55	372.84	399.68	0.00	394.68	394.68	394.68	0.00
234	PFMLI	0.00	0.00	3,903.56	0.00	4,510.72	4,510.72	4,510.72	0.00
244	Health Insur	159,746.41	169,461.94	165,414.16	0.00	186,000.00	186,000.00	186,000.00	0.00
248	District Paid TSA	4,560.00	4,320.00	4,320.00	0.00	7,560.00	7,560.00	7,560.00	0.00
200	Benefits	421,255.06	488,887.31	473,021.22	0.00	549,515.30	549,515.30	549,515.30	0.00
322	Repair And Maintenance Services	25,746.92	11,869.35	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
323	Leases & Rents	6,343.83	7,613.92	7,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
324	Copier Machine Costs	1,006.49	581.79	750.00	0.00	750.00	750.00	750.00	0.00
329	Other Property Services	4,196.90	18,948.55	6,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
340	Travel	6,726.55	2,600.68	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00
353	Postage	6.46	17.55	20.00	0.00	20.00	20.00	20.00	0.00
383	Architect/Engineer Services	18,204.08	73,422.50	7,000.00	0.00	7,000.00	7,000.00	7,000.00	0.00
390	General Professional & Technical Services	20,423.00	24,583.52	20,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
391	Contracted Heating System Services	27,011.67	16,436.88	18,000.00	0.00	18,000.00	18,000.00	18,000.00	0.00
392	Contracted Painting	2,317.13	8,999.44	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
393	Contracted Clock/security System	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
394	Contracted Laundry Service	4,021.33	4,524.31	6,695.00	0.00	3,967.41	3,967.41	3,967.41	0.00
396	Contracted Electrical	6,894.13	7,499.09	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
397	Contracted Plumbing	3,230.00	3,315.20	3,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
398	Non-Capital Contracted Services	27,113.88	18,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 100 General Fund

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
300	Purchased Services	153,342.37	198,412.78	119,965.00	0.00	141,237.41	141,237.41	141,237.41	0.00
410	Consumable Supplies	1,794.52	2,393.66	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
419	Gasoline-Diesel Fuel	28,334.44	30,385.38	35,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
460	Non-consumable Supplies	4,774.18	45,311.69	10,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
461	Electrical Supplies	98,188.92	34,133.57	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
462	Plumbing Supplies	37,163.16	26,196.92	36,000.00	0.00	36,000.00	36,000.00	36,000.00	0.00
463	Building Supplies	67,815.75	108,961.84	50,000.00	0.00	75,000.00	75,000.00	75,000.00	0.00
464	HVAC Supplies	69,246.94	74,327.21	60,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00
465	Painting Supplies	10,178.70	16,702.88	35,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
466	Irrigation And Landscaping Supplies	55,771.18	73,511.70	30,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
467	Tools	11,878.01	9,495.90	12,000.00	0.00	12,000.00	12,000.00	12,000.00	0.00
468	Safety Supplies	31,563.28	45,713.21	35,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
469	Automotive Parts	8,783.47	9,622.78	15,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
470	Computer Software	13,533.26	16,587.73	21,030.00	0.00	21,030.00	21,030.00	21,030.00	0.00
480	Computer Hardware	1,032.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	440,058.31	493,344.47	399,030.00	0.00	429,030.00	429,030.00	429,030.00	0.00
520	Buildings - Acquisition	698,046.44	17,993.10	0.00	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings	82,894.35	36,322.00	0.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	81,031.73	9,500.00	0.00	0.00	0.00	0.00	0.00	0.00
542	Replacement Equipment	0.00	6,956.80	46,000.00	0.00	46,000.00	46,000.00	46,000.00	0.00
500	Capital Outlay	861,972.52	70,771.90	46,000.00	0.00	46,000.00	46,000.00	46,000.00	0.00
651	Liability Insurance	17,002.00	21,317.60	25,107.12	0.00	35,000.00	35,000.00	35,000.00	0.00
600	Other	17,002.00	21,317.60	25,107.12	0.00	35,000.00	35,000.00	35,000.00	0.00
Total Function 2544	Maintenance Services	2,761,124.72	2,214,940.29	2,054,020.92	16.00	2,365,144.03	2,365,144.03	2,365,144.03	17.00

Fund 100 General Fund

Function 2546 Security Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	83,380.45	157,566.57	178,883.40	4.88	201,742.05	201,742.05	201,742.05	4.88
114	Managerial/Supervisory	97,141.00	100,055.00	99,109.00	1.00	119,271.00	119,271.00	119,271.00	1.00
122	Classified Subs	586.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	123.50	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	239.76	408.72	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	5,021.28	5,277.92	5,277.92	0.00	5,530.92	5,530.92	5,530.92	0.00
100	Salaries	186,368.57	263,431.71	283,270.32	5.88	326,543.97	326,543.97	326,543.97	5.88
211	PERS ER	1,136.64	0.00	1,721.18	0.00	0.00	0.00	0.00	0.00
212	PERS PU	11,150.19	15,612.05	16,030.29	0.00	19,866.13	19,866.13	19,866.13	0.00
213	PERS UAL	27,640.75	47,372.59	41,865.39	0.00	50,124.37	50,124.37	50,124.37	0.00
220	Social Security	13,661.58	19,137.30	20,512.67	0.00	24,621.83	24,621.83	24,621.83	0.00
231	Workers Comp	380.91	677.64	597.01	0.00	712.44	712.44	712.44	0.00
232	Unemployment	178.56	250.09	268.26	0.00	321.96	321.96	321.96	0.00
233	WC Hourly Assess	73.44	110.80	125.21	0.00	120.66	120.66	120.66	0.00
234	PFMLI	0.00	0.00	1,133.28	0.00	1,287.24	1,287.24	1,287.24	0.00
244	Health Insur	37,384.92	74,089.97	84,816.34	0.00	93,000.00	93,000.00	93,000.00	0.00
248	District Paid TSA	2,880.00	3,000.00	3,120.00	0.00	4,560.00	4,560.00	4,560.00	0.00
200	Benefits	94,486.99	160,250.44	170,189.63	0.00	194,614.63	194,614.63	194,614.63	0.00
323	Leases & Rents	0.00	420.00	0.00	0.00	600.00	600.00	600.00	0.00
326	Heating Fuel-oil/gas	0.00	0.00	0.00	0.00	1,552.43	1,552.43	1,552.43	0.00
327	Water And Sewage	0.00	0.00	0.00	0.00	462.98	462.98	462.98	0.00
340	Travel	544.89	3,727.46	0.00	0.00	6,500.00	6,500.00	6,500.00	0.00
351	Telephone	0.00	335.33	0.00	0.00	644.26	644.26	644.26	0.00
380	Non-Instr Professional Services, Memberships	0.00	3,085.43	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
390	General Professional & Technical Services	162,222.50	91,839.32	109,700.00	0.00	120,700.00	120,700.00	120,700.00	0.00
300	Purchased Services	162,767.39	99,407.54	113,700.00	0.00	134,459.67	134,459.67	134,459.67	0.00
410	Consumable Supplies	1,416.65	20,656.92	25,700.00	0.00	22,500.00	22,500.00	22,500.00	0.00
419	Gasoline-Diesel Fuel	0.00	1,638.11	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
460	Non-consumable Supplies	443.60	15,159.74	40,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
470	Computer Software	0.00	30,928.96	15,000.00	0.00	40,000.00	40,000.00	40,000.00	0.00
480	Computer Hardware	0.00	6,884.99	15,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
400	Supplies	1,860.25	75,268.72	95,700.00	0.00	104,500.00	104,500.00	104,500.00	0.00

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100 General Fund								
Total Function 2546 Security Services	445,483.20	598,358.41	662,859.95	5.88	760,118.27	760,118.27	760,118.27	5.88

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	23,294.06	29,088.41	29,671.93	0.90	34,874.86	34,874.86	34,874.86	0.90
114	Managerial/Supervisory	48,570.50	50,027.50	49,554.50	0.50	59,635.44	59,635.44	59,635.44	0.50
124	Temporary Salaries	9,334.30	2,312.83	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	1,083.08	2,045.79	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
137	Opt-out Insur	2,691.93	2,587.04	2,586.95	0.00	2,702.05	2,702.05	2,702.05	0.00
100	Salaries	84,973.87	86,061.57	101,813.38	1.40	117,212.35	117,212.35	117,212.35	1.40
211	PERS ER	861.36	9.42	1,010.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	4,774.85	5,162.18	6,054.54	0.00	5,920.19	5,920.19	5,920.19	0.00
213	PERS UAL	11,790.12	15,390.83	13,742.22	0.00	14,922.11	14,922.11	14,922.11	0.00
220	Social Security	6,433.06	6,509.11	7,693.44	0.00	7,423.57	7,423.57	7,423.57	0.00
231	Workers Comp	409.92	566.37	644.35	0.00	707.04	707.04	707.04	0.00
232	Unemployment	84.22	85.08	160.88	0.00	96.84	96.84	96.84	0.00
233	WC Hourly Assess	36.30	34.21	54.04	0.00	30.29	30.29	30.29	0.00
234	PFMLI	0.00	0.00	407.24	0.00	388.19	388.19	388.19	0.00
244	Health Insur	13,677.86	17,366.09	18,028.53	0.00	18,600.00	18,600.00	18,600.00	0.00
248	District Paid TSA	1,230.00	1,230.00	1,230.00	0.00	1,455.00	1,455.00	1,455.00	0.00
200	Benefits	39,297.69	46,353.29	49,025.24	0.00	49,543.23	49,543.23	49,543.23	0.00
322	Repair And Maintenance Services	34.50	1,715.02	500.00	0.00	2,400.00	2,400.00	2,400.00	0.00
324	Copier Machine Costs	286.84	288.43	250.00	0.00	200.00	200.00	200.00	0.00
331	Reimbursable Student Transp	3,498,456.29	4,150,380.38	4,231,041.00	0.00	4,515,004.20	4,515,004.20	4,515,004.20	0.00
332	Non Reimbursable Student Transp	44,497.35	110,680.01	129,726.00	0.00	133,084.00	133,084.00	133,084.00	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	1,680.00	1,540.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
382	Legal Services	1,394.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	3,546,469.08	4,264,723.84	4,363,667.00	0.00	4,652,838.20	4,652,838.20	4,652,838.20	0.00
410	Consumable Supplies	599.50	90.80	500.00	0.00	800.00	800.00	800.00	0.00
460	Non-consumable Supplies	177.00	185.37	1,500.00	0.00	500.00	500.00	500.00	0.00
469	Automotive Parts	691.39	3,810.10	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
470	Computer Software	6,950.00	7,200.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00	0.00
400	Supplies	8,417.89	11,286.27	11,000.00	0.00	10,300.00	10,300.00	10,300.00	0.00
651	Liability Insurance	1,644.00	2,045.04	2,454.05	0.00	3,300.00	3,300.00	3,300.00	0.00
600	Other	1,644.00	2,045.04	2,454.05	0.00	3,300.00	3,300.00	3,300.00	0.00

Requirements Report

Fund 100 General Fund

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Total Function 2550 Student Transportation	3,680,802.53	4,410,470.01	4,527,959.67	1.40	4,833,193.78	4,833,193.78	4,833,193.78	1.40

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

2570 Purchasing Services / Warehouse & Distribution

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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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE

Fund 100 General Fund

Function 2570 Purchasing and Warehouse

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	106,866.24	110,997.12	113,226.88	2.60	129,001.60	129,001.60	129,001.60	2.60
114	Managerial/Supervisory	48,570.50	50,027.50	49,554.50	0.50	59,635.56	59,635.56	59,635.56	0.50
137	Opt-out Insur	10,432.34	10,824.44	10,824.53	0.00	11,457.03	11,457.03	11,457.03	0.00
100	Salaries	165,869.08	171,849.06	173,605.91	3.10	200,094.19	200,094.19	200,094.19	3.10
211	PERS ER	3,953.25	2,081.24	2,119.80	0.00	2,417.64	2,417.64	2,417.64	0.00
212	PERS PU	10,052.89	10,411.80	10,517.05	0.00	12,160.45	12,160.45	12,160.45	0.00
213	PERS UAL	24,936.10	31,534.27	26,648.52	0.00	30,714.38	30,714.38	30,714.38	0.00
220	Social Security	12,536.30	13,031.72	13,171.08	0.00	15,265.32	15,265.32	15,265.32	0.00
231	Workers Comp	1,956.63	2,094.72	2,128.21	0.00	2,573.28	2,573.28	2,573.28	0.00
232	Unemployment	163.80	170.28	172.20	0.00	199.68	199.68	199.68	0.00
233	WC Hourly Assess	74.59	74.77	77.66	0.00	72.96	72.96	72.96	0.00
234	PFMLI	0.00	0.00	694.44	0.00	798.12	798.12	798.12	0.00
244	Health Insur	25,233.41	26,129.82	27,180.24	0.00	27,900.00	27,900.00	27,900.00	0.00
248	District Paid TSA	1,680.00	1,680.00	1,680.00	0.00	2,580.00	2,580.00	2,580.00	0.00
200	Benefits	80,586.97	87,208.62	84,389.20	0.00	94,681.83	94,681.83	94,681.83	0.00
318	Non-Instr Staff Development	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
322	Repair And Maintenance Services	0.00	0.00	0.00	0.00	100.00	100.00	100.00	0.00
324	Copier Machine Costs	286.97	288.55	200.00	0.00	200.00	200.00	200.00	0.00
340	Travel	51.95	30.47	50.00	0.00	50.00	50.00	50.00	0.00
353	Postage	9.54	24.84	10.00	0.00	10.00	10.00	10.00	0.00
380	Non-Instr Professional Services, Memberships	627.00	1,004.50	625.00	0.00	900.00	900.00	900.00	0.00
389	Non Instr Professional & Technical Serv	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	997.96	1,348.36	885.00	0.00	1,360.00	1,360.00	1,360.00	0.00
410	Consumable Supplies	1,340.52	1,828.26	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
419	Gasoline-Diesel Fuel	4,613.16	4,087.93	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
460	Non-consumable Supplies	837.92	30.00	250.00	0.00	250.00	250.00	250.00	0.00
470	Computer Software	11,250.00	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
400	Supplies	18,041.60	5,946.19	14,250.00	0.00	14,250.00	14,250.00	14,250.00	0.00
Total Function 2570	Purchasing and Warehouse	265,495.61	266,352.23	273,130.11	3.10	310,386.02	310,386.02	310,386.02	3.10

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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. District-wide inservice is held every other year.

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Fund 100 General Fund

Function 2630 Inservice

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
134	Extra Hours	0.00	1,773.29	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
100	Salaries	0.00	1,773.29	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
211	PERS ER	0.00	7.29	40.00	0.00	40.00	40.00	40.00	0.00
212	PERS PU	0.00	87.44	120.00	0.00	120.00	120.00	120.00	0.00
213	PERS UAL	0.00	231.45	300.00	0.00	300.00	300.00	300.00	0.00
220	Social Security	0.00	130.57	155.00	0.00	155.00	155.00	155.00	0.00
231	Workers Comp	0.00	4.35	8.00	0.00	10.00	10.00	10.00	0.00
232	Unemployment	0.00	1.74	8.00	0.00	10.00	10.00	10.00	0.00
233	WC Hourly Assess	0.00	1.85	1.00	0.00	8.00	8.00	8.00	0.00
234	PFMLI	0.00	0.00	8.00	0.00	8.00	8.00	8.00	0.00
200	Benefits	0.00	464.69	640.00	0.00	651.00	651.00	651.00	0.00
410	Consumable Supplies	0.00	3,300.00	0.00	0.00	4,000.00	4,000.00	4,000.00	0.00
400	Supplies	0.00	3,300.00	0.00	0.00	4,000.00	4,000.00	4,000.00	0.00
Total Function 2630	Inservice	0.00	5,537.98	2,640.00	0.00	6,651.00	6,651.00	6,651.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

2640 Staff Services - Human Resources

Function Description:

Staff Services. This function includes the Director for Human Resources stipend 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	140,847.36	145,347.60	157,684.80	3.00	274,872.00	274,872.00	274,872.00	4.00
113	Administrator Salaries	123,725.00	127,437.00	126,220.00	1.00	0.00	0.00	0.00	0.00
121	Licensed Subs	645.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Classified Subs	11,691.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	8,500.00	6,500.00	10,000.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	569.40	22,090.34	35,200.00	0.00	40,000.00	40,000.00	40,000.00	0.00
137	Opt-out Insur	19,670.75	14,410.29	13,888.00	0.00	7,404.00	7,404.00	7,404.00	0.00
100	Salaries	305,649.67	315,785.23	342,992.80	4.00	322,276.00	322,276.00	322,276.00	4.00
211	PERS ER	6,232.64	2,846.20	3,220.54	0.00	0.00	0.00	0.00	0.00
212	PERS PU	9,959.98	9,541.77	7,938.70	0.00	19,720.00	19,720.00	19,720.00	0.00
213	PERS UAL	44,850.58	53,070.19	40,381.91	0.00	49,469.29	49,469.29	49,469.29	0.00
215	Prior year's PERS expenses	5,765.67	20,705.17	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	22,402.97	23,623.59	22,527.36	0.00	24,106.18	24,106.18	24,106.18	0.00
231	Workers Comp	627.71	663.42	627.60	0.00	703.13	703.13	703.13	0.00
232	Unemployment	292.80	308.63	294.48	0.00	315.06	315.06	315.06	0.00
233	WC Hourly Assess	103.28	98.47	99.92	0.00	101.90	101.90	101.90	0.00
234	PFMLI	0.00	0.00	1,191.12	0.00	1,260.58	1,260.58	1,260.58	0.00
244	Health Insur	17,846.34	30,814.83	36,363.12	0.00	55,800.00	55,800.00	55,800.00	0.00
245	Admin Tuition Reimbursement	6,306.00	18,720.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
246	Staff Tuition Reimbursement	35,359.60	49,707.42	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	22,500.00	22,500.00	22,500.00	0.00
248	District Paid TSA	4,800.00	4,800.00	4,800.00	0.00	5,280.00	5,280.00	5,280.00	0.00
200	Benefits	154,547.57	214,899.69	202,444.75	0.00	249,256.14	249,256.14	249,256.14	0.00
314	Class Sub Services	0.00	214.61	500.00	0.00	200.00	200.00	200.00	0.00
315	Licensed Sub Services	2,720.57	2,648.86	3,010.00	0.00	2,650.00	2,650.00	2,650.00	0.00
324	Copier Machine Costs	1,211.98	1,177.78	1,550.00	0.00	1,000.00	1,000.00	1,000.00	0.00
340	Travel	8,563.06	10,450.91	15,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
349	Undesignated	1,700.16	0.00	2,000.00	0.00	1,500.00	1,500.00	1,500.00	0.00
353	Postage	303.17	266.08	500.00	0.00	160.00	160.00	160.00	0.00
354	Advertising	2,706.00	2,686.00	2,300.00	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	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	2,889.00	1,600.00	3,300.00	0.00	1,800.00	1,800.00	1,800.00	0.00
382	Legal Services	9,684.65	3,696.36	12,000.00	0.00	12,000.00	12,000.00	12,000.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE

Fund 100 General Fund

Function 2640 Staff Services/Human Resource Dept

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
389	Non Instr Professional & Technical Serv	24,038.05	54,299.19	25,750.00	0.00	25,000.00	25,000.00	25,000.00	0.00
390	General Professional & Technical Services	625.00	2,739.04	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	54,441.64	79,778.83	66,010.00	0.00	56,610.00	56,610.00	56,610.00	0.00
410	Consumable Supplies	5,440.18	6,423.30	3,500.00	0.00	3,500.00	3,500.00	3,500.00	0.00
460	Non-consumable Supplies	158.00	1,697.00	250.00	0.00	100.00	100.00	100.00	0.00
470	Computer Software	45,562.01	13,838.26	46,500.00	0.00	48,800.00	48,800.00	48,800.00	0.00
480	Computer Hardware	500.34	0.00	500.00	0.00	250.00	250.00	250.00	0.00
400	Supplies	51,660.53	21,958.56	50,750.00	0.00	52,650.00	52,650.00	52,650.00	0.00
Total Function 2640	Staff Services/Human Resource Dept	566,299.41	632,422.31	662,197.55	4.00	680,792.14	680,792.14	680,792.14	4.00

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

2660 Technology Services

Function Description:

Technology Services. Activities concerned with all aspects of Technology, which includes our student information services. 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	390,828.41	405,475.20	421,075.20	7.00	461,780.80	461,780.80	461,780.80	7.00
114	Managerial/Supervisory	103,061.00	106,123.00	105,144.00	1.00	126,541.00	126,541.00	126,541.00	1.00
132	Stipends-Coaching	14,400.00	14,400.00	14,400.00	0.00	15,600.00	15,600.00	15,600.00	0.00
134	Extra Hours	6,106.60	6,265.81	15,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
137	Opt-out Insur	7,786.00	6,944.00	5,820.00	0.00	19,444.00	19,444.00	19,444.00	0.00
100	Salaries	522,182.01	539,208.01	561,439.20	8.00	638,365.80	638,365.80	638,365.80	8.00
211	PERS ER	8,443.49	2,763.07	2,787.88	0.00	3,147.27	3,147.27	3,147.27	0.00
212	PERS PU	31,559.33	32,572.11	33,004.34	0.00	37,751.95	37,751.95	37,751.95	0.00
213	PERS UAL	78,508.64	98,484.77	83,878.70	0.00	95,687.30	95,687.30	95,687.30	0.00
220	Social Security	38,641.60	39,470.34	40,754.37	0.00	46,722.27	46,722.27	46,722.27	0.00
231	Workers Comp	1,068.99	1,134.19	1,151.48	0.00	1,359.86	1,359.86	1,359.86	0.00
232	Unemployment	505.10	516.13	532.66	0.00	610.99	610.99	610.99	0.00
233	WC Hourly Assess	195.32	198.38	204.16	0.00	190.23	190.23	190.23	0.00
234	PFMLI	0.00	0.00	2,185.96	0.00	2,443.18	2,443.18	2,443.18	0.00
244	Health Insur	112,600.54	119,408.20	124,287.60	0.00	120,900.00	120,900.00	120,900.00	0.00
248	District Paid TSA	3,600.00	3,600.00	3,600.00	0.00	5,760.00	5,760.00	5,760.00	0.00
200	Benefits	275,123.01	298,147.19	292,387.15	0.00	314,573.05	314,573.05	314,573.05	0.00
311	Contracted Instruction Services	0.00	3,594.00	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	6,000.00	6,000.00	6,000.00	0.00
322	Repair And Maintenance Services	179.22	0.00	1,250.00	0.00	5,250.00	5,250.00	5,250.00	0.00
324	Copier Machine Costs	58.04	60.68	200.00	0.00	200.00	200.00	200.00	0.00
340	Travel	3,828.41	4,615.96	7,000.00	0.00	7,000.00	7,000.00	7,000.00	0.00
353	Postage	4.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
359	Other Communication Services	225,615.90	213,229.77	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
380	Non-Instr Professional Services, Memberships	300.00	1,461.42	300.00	0.00	3,300.00	3,300.00	3,300.00	0.00
389	Non Instr Professional & Technical Serv	149,380.51	138,593.59	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
300	Purchased Services	379,366.85	361,555.42	414,870.00	0.00	421,750.00	421,750.00	421,750.00	0.00
410	Consumable Supplies	1,815.88	5,637.08	14,500.00	0.00	37,501.94	37,501.94	37,501.94	0.00
460	Non-consumable Supplies	1,688.04	2,026.85	2,500.00	0.00	2,000.00	2,000.00	2,000.00	0.00
470	Computer Software	110,067.83	68,867.51	185,500.00	0.00	185,000.00	185,000.00	185,000.00	0.00
480	Computer Hardware	9,178.21	0.00	4,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
400	Supplies	122,749.96	76,531.44	206,500.00	0.00	227,501.94	227,501.94	227,501.94	0.00

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100 General Fund								
Total Function 2660 Technology Services	1,299,421.83	1,275,442.06	1,475,196.35	8.00	1,602,190.79	1,602,190.79	1,602,190.79	8.00

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100 General Fund								
Function 2690 Other Support Services								
300 Purchased Services	279,561.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300 Purchased Services	279,561.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2690 Other Support Services	279,561.00	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

2024-2025 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. Qualifying employees are only those who were employed by the district by 1991. Employees hired after 1991 do not qualify for this benefit.

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Fund 100 General Fund

Function 2700 Supplemental Retirement Program

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
116	Retirement Stipends	58,399.72	64,003.26	92,696.18	0.00	90,000.00	90,000.00	90,000.00	0.00
100	Salaries	58,399.72	64,003.26	92,696.18	0.00	90,000.00	90,000.00	90,000.00	0.00
213	PERS UAL	0.00	1,920.10	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	3,641.33	3,007.00	6,907.55	0.00	7,000.00	7,000.00	7,000.00	0.00
232	Unemployment	0.00	0.00	34.89	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	236.19	0.00	0.00	0.00	0.00	0.00
244	Health Insur	259,584.69	197,810.15	350,928.73	0.00	250,000.00	250,000.00	250,000.00	0.00
200	Benefits	263,226.02	202,737.25	358,107.36	0.00	257,000.00	257,000.00	257,000.00	0.00
389	Non Instr Professional & Technical Serv	9,000.00	9,000.00	9,000.00	0.00	9,000.00	9,000.00	9,000.00	0.00
300	Purchased Services	9,000.00	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	330,625.74	275,740.51	459,803.54	0.00	356,000.00	356,000.00	356,000.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

3100 Nutrition Services

Function Description:

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

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Fund 100 General Fund

Function 3100 Nutrition Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
134	Extra Hours	0.00	0.00	3,200.00	0.00	3,200.00	3,200.00	3,200.00	0.00
100	Salaries	0.00	0.00	3,200.00	0.00	3,200.00	3,200.00	3,200.00	0.00
211	PERS ER	0.00	0.00	195.00	0.00	195.00	195.00	195.00	0.00
212	PERS PU	0.00	0.00	495.00	0.00	495.00	495.00	495.00	0.00
213	PERS UAL	0.00	0.00	200.00	0.00	200.00	200.00	200.00	0.00
220	Social Security	0.00	0.00	190.00	0.00	190.00	190.00	190.00	0.00
231	Workers Comp	0.00	0.00	38.00	0.00	38.00	38.00	38.00	0.00
232	Unemployment	0.00	0.00	32.00	0.00	32.00	32.00	32.00	0.00
233	WC Hourly Assess	0.00	0.00	3.00	0.00	3.00	3.00	3.00	0.00
234	PFMLI	0.00	0.00	12.00	0.00	12.00	12.00	12.00	0.00
200	Benefits	0.00	0.00	1,165.00	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	2,500.00	0.00	2,000.00	2,000.00	2,000.00	0.00
400	Supplies	0.00	0.00	2,500.00	0.00	2,000.00	2,000.00	2,000.00	0.00
Total Function 3100	Nutrition Services	0.00	0.00	6,865.00	0.00	6,365.00	6,365.00	6,365.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

4150 Building Acquisition, Construction, & Improvement

Function Description:

Expenses related to the softball field behind Roseburg High School.

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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100	**General Fund**								
Function 4150	**Building Acquisition, Construction, & Improvement**								
389	Non Instr Professional & Technical Serv	0.00	3,897.75	5,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	3,897.75	5,000.00	0.00	0.00	0.00	0.00	0.00
520	Buildings - Acquisition	0.00	928,587.10	0.00	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings	0.00	89,293.74	1,500,000.00	0.00	0.00	0.00	0.00	0.00
542	Replacement Equipment	0.00	61,000.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	1,078,880.84	1,500,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	0.00	1,082,778.59	1,505,000.00	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

2024-2025 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	$1,580,000
	$2,654,000

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	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100 General Fund								
Function 5200 Transfer Of Funds								
710 Fund Modifications	1,616,000.00	1,791,000.00	2,154,000.00	0.00	2,654,000.00	2,654,000.00	2,654,000.00	0.00
700 Transfers	1,616,000.00	1,791,000.00	2,154,000.00	0.00	2,654,000.00	2,654,000.00	2,654,000.00	0.00
Total Function 5200 Transfer Of Funds	1,616,000.00	1,791,000.00	2,154,000.00	0.00	2,654,000.00	2,654,000.00	2,654,000.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

5400 PERS UAL Lump Sum Payment to PERS

Function Description:

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 in future years.

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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100	**General Fund**								
Function 5400	**PERS UAL Lump Sum Payment**								
680	PERS UAL Lump Sum Payment to PERS	32,255,439.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other	32,255,439.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 5400	PERS UAL Lump Sum Payment	32,255,439.00	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

2024-2025 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

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE

Fund 100 General Fund

Function 6110 Operating Contingency

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
810 Planned Reserve	0.00	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00	0.00
800 Planned Reserve	0.00	0.00	1,500,000.00	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	1,500,000.00	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

2024-2025 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.

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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 100	**General Fund**								
Function 7000	Unappropriated Ending Fund Balance								
820	Fund Balance	0.00	0.00	2,300,000.00	0.00	2,300,000.00	2,300,000.00	2,300,000.00	0.00
800	Planned Reserve	0.00	0.00	2,300,000.00	0.00	2,300,000.00	2,300,000.00	2,300,000.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	2,300,000.00	0.00	2,300,000.00	2,300,000.00	2,300,000.00	0.00

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Douglas County School District No. 4

Budget - Special Revenue Funds Recap

2024-25 Adopted Budget

Account	Description	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
201.0000.0000.000.000.000.00	Federal Sources Grant Fund	$3,464,829.98	$3,526,012.71	$4,212,759.00	$4,320,882.00	$4,320,882.00	$4,320,882.00	46.0875
203.0000.0000.000.000.000.00	ESSER Funds	$2,598,587.90	$5,140,134.38	$8,000,000.00	$2,500,000.00	$2,500,000.00	$2,500,000.00	0.0000
250.0000.0000.000.000.000.00	Non-Federal Source Grant Fund	$3,677,917.60	$3,240,752.88	$4,110,246.00	$4,602,565.00	$4,602,565.00	$4,602,565.00	3.0000
251.0000.0000.000.000.000.00	SIA	$4,229,209.16	$4,293,130.71	$4,198,070.00	$4,870,000.00	$4,870,000.00	$4,870,000.00	54.5238
252.0000.0000.000.000.000.00	Measure 98-High Sch Success	$879,985.20	$1,827,447.79	$1,745,132.00	$1,700,000.00	$1,700,000.00	$1,700,000.00	9.0000
290.0000.0000.000.000.000.00	Technology Fund	$447,412.90	$138,063.56	$785,000.00	$1,090,000.00	$1,090,000.00	$1,090,000.00	0.0000
291.0000.0000.000.000.000.00	Instructional Support Fund	$281,924.43	$547,048.41	$639,000.00	$639,000.00	$639,000.00	$639,000.00	0.0000
292.0000.0000.000.000.000.00	Rental Properties Fund	$157,274.67	$143,751.97	$185,000.00	$630,000.00	$630,000.00	$630,000.00	0.0000
293.0000.0000.000.000.000.00	Vehicle Replacment Fund	$55,586.89	$246,297.03	$285,000.00	$295,000.00	$295,000.00	$295,000.00	0.0000
295.0000.0000.000.000.000.00	Student Body Accounts Fund	$764,806.03	$866,498.31	$1,600,000.00	$1,600,000.00	$1,600,000.00	$1,600,000.00	0.0000
299.0000.0000.000.000.000.00	Food Service Fund	$2,793,786.52	$3,441,626.28	$6,077,000.00	$6,159,000.00	$6,159,000.00	$6,159,000.00	35.3439
Grand Total:		$19,351,321.28	$23,410,764.03	$31,837,207.00	$28,406,447.00	$28,406,447.00	$28,406,447.00	147.9552

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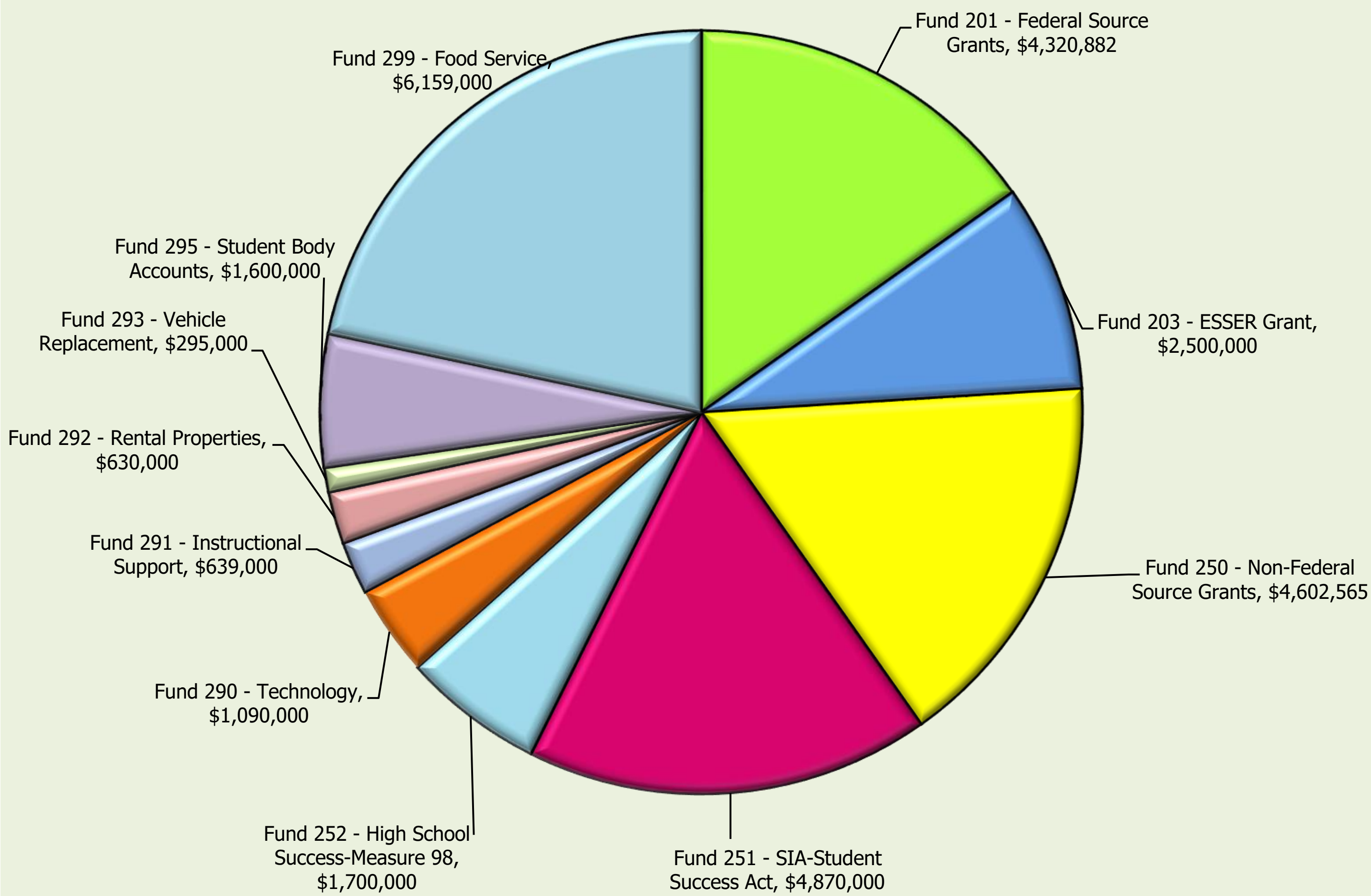
2024-2025 Adopted Budget
Special Revenue Funds 201-299



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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

201 Federal Grants

Grants & Projects funded by Federal Sources

Grant #	Grant Description	Adopted 2024-25 Amount
711	Title IA Grant	$2,420,000
712	Title IIA Grant	$260,000
717	Title I-D Grant	$28,200
720	IDEA Grant	$1,356,812
726	Title IV Grant	$150,000.00
727	ARP - HCY II	$10,000.00
730	Perkins Grant	$95,870
	Total Fund 201 Grants & Projects	**$4,320,882.00**

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Fund 201 Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
4300	Restricted Federal Revenue	18,355.00	21,363.00	20,000.00	0.00	0.00	0.00	0.00	0.00
4500	Restricted Revenue Federal through Sta	3,446,474.98	3,504,649.71	4,187,759.00	0.00	4,320,882.00	4,320,882.00	4,320,882.00	0.00
4900	Revenue for/on Behalf of the District	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
4000	Revenue from Federal Sources	3,464,829.98	3,526,012.71	4,212,759.00	0.00	4,320,882.00	4,320,882.00	4,320,882.00	0.00
Total Fund 201	Federal Revenue Grants	3,464,829.98	3,526,012.71	4,212,759.00	0.00	4,320,882.00	4,320,882.00	4,320,882.00	0.00

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Requirements Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 201	**Federal Revenue Grants**								
Function 1111	**K- 5 Elementary Instruction**								
132	Stipends-Coaching	32,400.50	0.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
134	Extra Hours	257.75	5,816.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	32,658.25	5,816.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
211	PERS ER	213.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	1,963.60	349.54	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	4,954.70	892.76	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	2,425.10	421.27	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	67.01	12.25	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	31.93	5.50	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	10.73	1.50	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	9,666.29	1,682.82	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	**K- 5 Elementary Instruction**	42,324.54	7,498.82	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Function 1121	**Middle School Programs, 6-8**								
111	Licensed Salaries	134,702.00	141,062.00	148,857.00	2.00	166,862.00	166,862.00	166,862.00	2.00
132	Stipends-Coaching	29,454.54	1,314.55	7,254.55	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	200.80	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	164,156.54	142,577.35	156,111.55	2.00	166,862.00	166,862.00	166,862.00	2.00
211	PERS ER	2,535.54	1,555.27	1,651.66	0.00	1,740.50	1,740.50	1,740.50	0.00
212	PERS PU	9,792.03	8,567.13	9,380.68	0.00	10,047.18	10,047.18	10,047.18	0.00
213	PERS UAL	24,821.43	21,885.66	23,963.41	0.00	25,613.27	25,613.27	25,613.27	0.00
220	Social Security	12,146.72	10,517.72	11,525.44	0.00	12,547.85	12,547.85	12,547.85	0.00
231	Workers Comp	337.49	300.39	328.87	0.00	363.97	363.97	363.97	0.00
232	Unemployment	158.85	137.48	150.77	0.00	163.92	163.92	163.92	0.00
233	WC Hourly Assess	46.66	37.37	39.24	0.00	36.34	36.34	36.34	0.00
234	PFMLI	0.00	0.00	624.59	0.00	656.14	656.14	656.14	0.00
244	Health Insur	33,092.00	34,291.12	35,591.12	0.00	37,200.00	37,200.00	37,200.00	0.00
248	District Paid TSA	240.00	240.00	240.00	0.00	600.00	600.00	600.00	0.00
200	Benefits	83,170.72	77,532.14	83,495.78	0.00	88,969.17	88,969.17	88,969.17	0.00
315	Licensed Sub Services	122.94	630.70	0.00	0.00	0.00	0.00	0.00	0.00

Fund 201 Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
300	Purchased Services	122.94	630.70	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	279.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	279.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs, 6-8	247,729.70	220,740.19	239,607.33	2.00	255,831.17	255,831.17	255,831.17	2.00
Function 1131	High School Program, 9-12								
134	Extra Hours	171.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	171.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	10.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	24.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	13.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	48.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	1,475.28	3,531.79	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
340	Travel	5,650.01	3,963.63	25,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
380	Non-Instr Professional Services, Memberships	897.00	6,242.60	0.00	0.00	7,000.00	7,000.00	7,000.00	0.00
300	Purchased Services	8,022.29	13,738.02	35,000.00	0.00	32,000.00	32,000.00	32,000.00	0.00
410	Consumable Supplies	238.35	5,446.26	10,000.00	0.00	8,000.00	8,000.00	8,000.00	0.00
460	Non-consumable Supplies	0.00	26,011.50	17,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
470	Computer Software	4,950.00	4,950.00	5,600.00	0.00	5,230.00	5,230.00	5,230.00	0.00
480	Computer Hardware	38,342.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	43,530.95	36,407.76	32,600.00	0.00	43,230.00	43,230.00	43,230.00	0.00
540	Depreciable Equipment	0.00	0.00	16,000.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	0.00	16,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Program, 9-12	51,773.37	50,145.78	83,600.00	0.00	75,230.00	75,230.00	75,230.00	0.00
Function 1140	Pre-kindergarten								
111	Licensed Salaries	39,656.60	65,319.00	68,661.50	1.00	81,945.00	81,945.00	81,945.00	1.00
112	Classified Salaries	18,391.20	30,369.21	42,789.84	1.70	36,955.20	36,955.20	36,955.20	1.00
137	Opt-out Insur	0.00	3,482.00	3,482.00	0.00	3,602.00	3,602.00	3,602.00	0.00

Fund 201 Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
100	Salaries	58,047.80	99,170.21	114,933.34	2.70	122,502.20	122,502.20	122,502.20	2.00
211	PERS ER	218.58	1,075.40	1,298.64	0.00	2,078.00	2,078.00	2,078.00	0.00
212	PERS PU	2,780.69	6,013.04	6,934.91	0.00	7,414.21	7,414.21	7,414.21	0.00
213	PERS UAL	7,018.62	15,297.08	17,642.39	0.00	18,868.63	18,868.63	18,868.63	0.00
220	Social Security	4,328.06	7,517.72	8,684.88	0.00	9,199.72	9,199.72	9,199.72	0.00
231	Workers Comp	119.59	210.04	242.28	0.00	268.28	268.28	268.28	0.00
232	Unemployment	56.58	98.22	113.52	0.00	122.08	122.08	122.08	0.00
233	WC Hourly Assess	32.18	42.44	48.32	0.00	45.35	45.35	45.35	0.00
234	PFMLI	0.00	0.00	459.72	0.00	508.20	508.20	508.20	0.00
244	Health Insur	31,749.45	25,654.04	32,689.44	0.00	19,036.00	19,036.00	19,036.00	0.00
248	District Paid TSA	0.00	564.00	648.00	0.00	684.00	684.00	684.00	0.00
200	Benefits	46,303.75	56,471.98	68,762.10	0.00	58,224.47	58,224.47	58,224.47	0.00
314	Class Sub Services	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	1,184.86	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
332	Non Reimbursable Student Transp	14,629.23	10,059.90	25,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	15,814.09	10,059.90	45,000.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	235.64	25,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	235.64	25,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1140	Pre-kindergarten	120,165.64	165,937.73	253,695.44	2.70	180,726.67	180,726.67	180,726.67	2.00
Function 1220	Developmental Learning Centers								
111	Licensed Salaries	98,684.64	123,138.68	134,650.00	2.00	148,330.00	148,330.00	148,330.00	2.00
112	Classified Salaries	93,182.77	105,206.78	118,675.08	4.50	156,012.84	156,012.84	156,012.84	5.38
122	Classified Subs	4,097.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	669.98	996.84	1,051.36	0.00	1,072.39	1,072.39	1,072.39	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	1,037.10	1,004.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	55.20	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	13,447.00	562.00	562.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	211,118.95	230,963.50	254,938.44	6.50	305,415.23	305,415.23	305,415.23	7.38
211	PERS ER	698.11	0.00	1,118.77	0.00	604.45	604.45	604.45	0.00
212	PERS PU	11,818.56	12,405.14	12,614.26	0.00	16,874.19	16,874.19	16,874.19	0.00
213	PERS UAL	30,415.01	31,736.77	35,133.36	0.00	44,716.33	44,716.33	44,716.33	0.00
220	Social Security	15,612.48	17,492.36	19,449.05	0.00	23,318.45	23,318.45	23,318.45	0.00

Fund 201 Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1220	**Developmental Learning Centers**								
231	Workers Comp	434.04	486.47	537.21	0.00	666.30	666.30	666.30	0.00
232	Unemployment	204.05	228.66	254.24	0.00	304.80	304.80	304.80	0.00
233	WC Hourly Assess	106.40	111.83	116.91	0.00	122.63	122.63	122.63	0.00
234	PFMLI	0.00	0.00	1,019.61	0.00	1,219.41	1,219.41	1,219.41	0.00
244	Health Insur	21,427.83	56,448.07	59,583.72	0.00	55,800.00	55,800.00	55,800.00	0.00
200	Benefits	80,716.48	118,909.30	129,827.13	0.00	143,626.56	143,626.56	143,626.56	0.00
314	Class Sub Services	4,214.16	2,423.56	8,000.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	3,249.36	2,648.85	10,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	7,463.52	5,072.41	18,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1220	**Developmental Learning Centers**	299,298.95	354,945.21	402,765.57	6.50	449,041.79	449,041.79	449,041.79	7.38
Function 1221	**Turn Around Program/Learning Center**								
111	Licensed Salaries	54,395.79	47,096.04	56,931.00	1.00	46,417.00	46,417.00	46,417.00	1.00
112	Classified Salaries	17,429.36	20,079.92	22,230.88	0.88	23,918.16	23,918.16	23,918.16	0.88
124	Temporary Salaries	0.00	7,449.06	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	737.80	778.16	0.00	820.70	820.70	820.70	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	602.40	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	195.94	100.40	10,000.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	6,964.00	6,964.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	72,021.09	83,029.62	96,904.04	1.88	71,155.86	71,155.86	71,155.86	1.88
211	PERS ER	427.68	0.00	666.91	0.00	0.00	0.00	0.00	0.00
212	PERS PU	4,323.12	3,932.40	3,880.44	0.00	1,484.32	1,484.32	1,484.32	0.00
213	PERS UAL	10,832.82	10,060.52	11,633.59	0.00	3,797.38	3,797.38	3,797.38	0.00
220	Social Security	5,516.67	6,165.10	6,459.92	0.00	1,800.11	1,800.11	1,800.11	0.00
231	Workers Comp	147.90	174.99	183.06	0.00	53.99	53.99	53.99	0.00
232	Unemployment	69.23	80.62	84.48	0.00	23.48	23.48	23.48	0.00
233	WC Hourly Assess	30.71	38.62	34.25	0.00	14.19	14.19	14.19	0.00
234	PFMLI	0.00	0.00	347.64	0.00	94.17	94.17	94.17	0.00
244	Health Insur	20,511.82	15,081.30	15,680.88	0.00	18,600.00	18,600.00	18,600.00	0.00
248	District Paid TSA	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	41,919.95	35,533.55	38,971.17	0.00	25,867.64	25,867.64	25,867.64	0.00
314	Class Sub Services	0.00	11,188.36	10,000.00	0.00	0.00	0.00	0.00	0.00

Fund 201 Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1221	**Turn Around Program/Learning Center**								
315	Licensed Sub Services	1,475.28	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	1,475.28	11,188.36	11,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1221	Turn Around Program/Learning Center	115,416.32	129,751.53	146,875.21	1.88	97,023.50	97,023.50	97,023.50	1.88
Function 1250	**LRC Classroom**								
111	Licensed Salaries	0.00	144,241.30	0.00	0.00	175,319.00	175,319.00	175,319.00	2.00
112	Classified Salaries	156,397.25	165,506.53	190,574.76	7.69	207,182.77	207,182.77	207,182.77	8.69
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	1,563.50	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	308.67	0.00	0.00	612.91	612.91	612.91	0.00
137	Opt-out Insur	5,901.00	6,111.00	6,111.00	0.00	14,862.00	14,862.00	14,862.00	0.00
100	Salaries	162,298.25	317,731.00	196,685.76	7.69	397,976.68	397,976.68	397,976.68	10.69
211	PERS ER	1,212.18	4,831.54	3,779.40	0.00	6,750.98	6,750.98	6,750.98	0.00
212	PERS PU	8,486.59	19,029.59	9,582.95	0.00	21,808.69	21,808.69	21,808.69	0.00
213	PERS UAL	22,053.58	48,647.85	30,191.38	0.00	57,929.15	57,929.15	57,929.15	0.00
220	Social Security	11,887.81	23,208.04	14,512.80	0.00	28,921.54	28,921.54	28,921.54	0.00
231	Workers Comp	517.97	680.12	414.36	0.00	1,096.69	1,096.69	1,096.69	0.00
232	Unemployment	152.40	303.51	189.83	0.00	377.98	377.98	377.98	0.00
233	WC Hourly Assess	120.47	152.63	134.01	0.00	159.62	159.62	159.62	0.00
234	PFMLI	0.00	0.00	786.60	0.00	1,512.25	1,512.25	1,512.25	0.00
244	Health Insur	59,689.86	94,621.36	58,525.81	0.00	106,950.00	106,950.00	106,950.00	0.00
248	District Paid TSA	0.69	240.00	0.00	0.00	600.00	600.00	600.00	0.00
200	Benefits	104,121.55	191,714.64	118,117.14	0.00	226,106.90	226,106.90	226,106.90	0.00
314	Class Sub Services	1,350.54	3,168.74	7,200.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	245.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	1,596.42	3,168.74	7,200.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	15,352.69	10,191.04	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	49,900.27	5,000.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	1,098.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	1,098.94	65,252.96	15,191.04	0.00	0.00	0.00	0.00	0.00
Total Function 1250	LRC Classroom	269,115.16	577,867.34	337,193.94	7.69	624,083.58	624,083.58	624,083.58	10.69

Function 1272 Title 1

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 201	**Federal Revenue Grants**								
Function 1272	**Title 1**								
111	Licensed Salaries	431,856.68	431,353.00	443,786.00	6.00	449,596.00	449,596.00	449,596.00	6.00
112	Classified Salaries	149,817.33	140,869.82	156,077.04	6.13	208,482.79	208,482.79	208,482.79	7.00
122	Classified Subs	767.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	29,336.68	17,622.88	17,622.88	0.00	16,475.04	16,475.04	16,475.04	0.00
100	Salaries	611,778.16	589,845.70	617,485.92	12.13	674,553.83	674,553.83	674,553.83	13.00
211	PERS ER	8,203.05	5,573.82	8,408.84	0.00	6,820.61	6,820.61	6,820.61	0.00
212	PERS PU	32,854.98	33,334.54	33,164.42	0.00	36,871.47	36,871.47	36,871.47	0.00
213	PERS UAL	92,558.42	89,143.18	97,727.60	0.00	103,544.04	103,544.04	103,544.04	0.00
220	Social Security	45,526.11	43,795.46	46,623.43	0.00	50,623.93	50,623.93	50,623.93	0.00
231	Workers Comp	1,259.80	1,330.60	1,301.06	0.00	1,799.75	1,799.75	1,799.75	0.00
232	Unemployment	595.32	572.55	605.21	0.00	662.02	662.02	662.02	0.00
233	WC Hourly Assess	217.29	207.78	219.70	0.00	226.58	226.58	226.58	0.00
234	PFMLI	0.00	0.00	2,470.17	0.00	2,646.94	2,646.94	2,646.94	0.00
244	Health Insur	100,295.12	113,159.46	111,858.51	0.00	148,800.00	148,800.00	148,800.00	0.00
248	District Paid TSA	1,200.00	1,200.00	1,200.00	0.00	3,000.00	3,000.00	3,000.00	0.00
200	Benefits	282,710.09	288,317.39	303,578.94	0.00	354,995.34	354,995.34	354,995.34	0.00
314	Class Sub Services	2,600.75	7,213.05	18,500.00	0.00	18,500.00	18,500.00	18,500.00	0.00
315	Licensed Sub Services	6,445.52	4,919.32	22,000.00	0.00	22,000.00	22,000.00	22,000.00	0.00
300	Purchased Services	9,046.27	12,132.37	40,500.00	0.00	40,500.00	40,500.00	40,500.00	0.00
410	Consumable Supplies	31.50	23,005.02	63,739.53	0.00	63,000.00	63,000.00	63,000.00	0.00
460	Non-consumable Supplies	2,394.95	2,808.13	7,000.00	0.00	7,000.00	7,000.00	7,000.00	0.00
480	Computer Hardware	174,575.00	0.00	84,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	177,001.45	25,813.15	154,739.53	0.00	70,000.00	70,000.00	70,000.00	0.00
Total Function 1272	Title 1	1,080,535.97	916,108.61	1,116,304.39	12.13	1,140,049.17	1,140,049.17	1,140,049.17	13.00
Function 1292	**Teen Parent Programs**								
112	Classified Salaries	0.00	0.00	1,516.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	0.00	1,516.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	0.00	91.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	0.00	227.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	0.00	116.00	0.00	0.00	0.00	0.00	0.00

Fund 201 Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1292	**Teen Parent Programs**								
231	Workers Comp	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	0.00	484.00	0.00	0.00	0.00	0.00	0.00
Total Function 1292	**Teen Parent Programs**	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
Function 1294	**Youth Corrections**								
410	Consumable Supplies	19,337.00	0.00	15,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
470	Computer Software	0.00	85.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	19,337.00	85.00	15,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
Total Function 1294	**Youth Corrections**	19,337.00	85.00	15,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
Function 1299	**Other Designated Programs**								
112	Classified Salaries	7,962.24	568.57	8,500.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	10,469.33	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	7,962.24	11,037.90	8,500.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	173.52	29.21	200.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	477.72	630.96	500.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	1,209.60	1,611.76	1,250.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	540.76	822.71	645.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	16.45	23.15	30.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	7.10	10.78	35.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	4.65	1.43	10.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	22.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	5,036.88	0.00	5,500.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	7,466.68	3,130.00	8,192.00	0.00	0.00	0.00	0.00	0.00
311	Contracted Instruction Services	700.00	285.70	12,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
340	Travel	269.99	251.76	6,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
300	Purchased Services	969.99	537.46	18,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
410	Consumable Supplies	1,956.09	8,162.41	15,308.00	0.00	3,000.00	3,000.00	3,000.00	0.00
419	Gasoline-Diesel Fuel	0.00	12.29	0.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 201	**Federal Revenue Grants**								
Function 1299	**Other Designated Programs**								
480	Computer Hardware	0.00	0.00	10,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
400	Supplies	1,956.09	8,174.70	25,308.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Function 1299	**Other Designated Programs**	18,355.00	22,880.06	60,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Function 1400	**Summer School Programs**								
134	Extra Hours	0.00	64,579.59	64,000.00	0.00	64,000.00	64,000.00	64,000.00	0.00
100	Salaries	0.00	64,579.59	64,000.00	0.00	64,000.00	64,000.00	64,000.00	0.00
211	PERS ER	0.00	875.84	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	3,838.31	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	9,840.68	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	4,957.45	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	138.93	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	64.80	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	20.51	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	19,736.52	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1400	**Summer School Programs**	0.00	84,316.11	64,000.00	0.00	64,000.00	64,000.00	64,000.00	0.00
Function 2110	**Attendance and Social Work Services**								
112	Classified Salaries	18,272.64	17,412.64	22,783.51	0.65	25,924.93	25,924.93	25,924.93	0.65
100	Salaries	18,272.64	17,412.64	22,783.51	0.65	25,924.93	25,924.93	25,924.93	0.65
211	PERS ER	398.40	382.01	500.11	0.00	573.72	573.72	573.72	0.00
212	PERS PU	1,096.32	1,051.38	1,376.42	0.00	1,578.84	1,578.84	1,578.84	0.00
213	PERS UAL	2,775.94	2,672.86	3,497.26	0.00	3,979.44	3,979.44	3,979.44	0.00
220	Social Security	1,241.05	1,195.34	1,621.07	0.00	1,872.12	1,872.12	1,872.12	0.00
231	Workers Comp	37.68	36.73	47.96	0.00	56.52	56.52	56.52	0.00
232	Unemployment	16.14	15.61	21.24	0.00	24.48	24.48	24.48	0.00
233	WC Hourly Assess	11.83	10.24	13.98	0.00	13.52	13.52	13.52	0.00
234	PFMLI	0.00	0.00	91.10	0.00	97.92	97.92	97.92	0.00
244	Health Insur	11,559.12	8,025.34	11,567.39	0.00	12,090.00	12,090.00	12,090.00	0.00
248	District Paid TSA	0.00	112.01	156.00	0.00	390.00	390.00	390.00	0.00
200	Benefits	17,136.48	13,501.52	18,892.53	0.00	20,676.56	20,676.56	20,676.56	0.00
351	Telephone	249.95	486.64	1,000.00	0.00	0.00	0.00	0.00	0.00

Fund 201 Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
300	Purchased Services	249.95	486.64	1,000.00	0.00	0.00	0.00	0.00	0.00
419	Gasoline-Diesel Fuel	948.48	100.18	5,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	948.48	100.18	5,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2110	Attendance and Social Work Services	36,607.55	31,500.98	47,676.04	0.65	46,601.49	46,601.49	46,601.49	0.65
Function 2140	Evaluation Services								
111	Licensed Salaries	16,260.47	28,218.02	28,782.23	0.35	4,404.48	4,404.48	4,404.48	0.00
112	Classified Salaries	25,630.13	26,396.13	28,062.72	0.75	31,052.77	31,052.77	31,052.77	0.75
133	Leave Payout (SL, PL, DL, Vac, ST)	165.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	42,055.60	54,614.15	56,844.95	1.10	35,457.25	35,457.25	35,457.25	0.75
211	PERS ER	235.74	0.00	719.55	0.00	0.00	0.00	0.00	0.00
212	PERS PU	2,526.45	2,289.21	1,683.72	0.00	2,127.53	2,127.53	2,127.53	0.00
213	PERS UAL	6,352.60	5,856.59	6,148.49	0.00	5,442.74	5,442.74	5,442.74	0.00
220	Social Security	3,072.63	3,985.13	4,155.35	0.00	2,655.09	2,655.09	2,655.09	0.00
231	Workers Comp	86.43	114.97	119.76	0.00	77.38	77.38	77.38	0.00
232	Unemployment	40.18	52.19	54.24	0.00	34.75	34.75	34.75	0.00
233	WC Hourly Assess	21.33	22.09	22.61	0.00	15.82	15.82	15.82	0.00
234	PFMLI	0.00	0.00	227.28	0.00	138.76	138.76	138.76	0.00
244	Health Insur	16,748.55	18,860.48	19,575.61	0.00	13,950.00	13,950.00	13,950.00	0.00
248	District Paid TSA	63.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	29,146.91	31,180.66	32,706.61	0.00	24,442.07	24,442.07	24,442.07	0.00
Total Function 2140	Evaluation Services	71,202.51	85,794.81	89,551.56	1.10	59,899.32	59,899.32	59,899.32	0.75
Function 2190	Office of Student Services								
112	Classified Salaries	10,971.97	10,323.48	10,608.00	0.25	12,256.43	12,256.43	12,256.43	0.25
113	Administrator Salaries	0.00	0.00	0.00	0.00	63,270.50	63,270.50	63,270.50	0.50
114	Managerial/Supervisory	4,571.34	0.00	52,572.00	0.50	63,270.50	63,270.50	63,270.50	0.50
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	101.37	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	0.00	4,460.00	0.00	6,000.00	6,000.00	6,000.00	0.00
100	Salaries	15,543.31	10,424.85	67,640.00	0.75	144,797.43	144,797.43	144,797.43	1.25
211	PERS ER	825.50	31.80	1,272.16	0.00	3,018.80	3,018.80	3,018.80	0.00
212	PERS PU	280.36	538.56	4,062.80	0.00	8,793.36	8,793.36	8,793.36	0.00
213	PERS UAL	2,307.71	1,600.23	10,498.04	0.00	22,305.30	22,305.30	22,305.30	0.00

Fund 201 Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 2190	**Office of Student Services**								
220	Social Security	1,146.98	768.43	5,122.18	0.00	10,921.67	10,921.67	10,921.67	0.00
231	Workers Comp	31.82	21.97	143.08	0.00	327.76	327.76	327.76	0.00
232	Unemployment	14.99	10.02	71.70	0.00	159.88	159.88	159.88	0.00
233	WC Hourly Assess	6.81	6.06	26.90	0.00	82.53	82.53	82.53	0.00
234	PFMLI	0.00	0.00	262.60	0.00	564.64	564.64	564.64	0.00
244	Health Insur	4,799.49	3,928.25	13,346.88	0.00	23,250.00	23,250.00	23,250.00	0.00
248	District Paid TSA	161.37	10.00	1,200.00	0.00	2,760.00	2,760.00	2,760.00	0.00
200	Benefits	9,575.03	6,915.32	36,006.34	0.00	72,183.94	72,183.94	72,183.94	0.00
314	Class Sub Services	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
690	Grant Indirect Charges	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00
600	Other	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2190	**Office of Student Services**	25,118.34	17,340.17	108,646.34	0.75	216,981.37	216,981.37	216,981.37	1.25
Function 2210	**Improvement of Instruction Services**								
111	Licensed Salaries	286,663.00	345,322.00	353,894.50	5.00	402,740.50	402,740.50	402,740.50	5.50
132	Stipends-Coaching	27,600.00	37,551.40	37,200.00	0.00	37,200.00	37,200.00	37,200.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	430.80	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	21,536.06	16,714.88	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
137	Opt-out Insur	13,988.50	13,928.00	13,928.00	0.00	14,844.00	14,844.00	14,844.00	0.00
100	Salaries	349,787.56	413,947.08	430,022.50	5.00	479,784.50	479,784.50	479,784.50	5.50
211	PERS ER	6,035.03	4,261.19	4,328.07	0.00	5,341.12	5,341.12	5,341.12	0.00
212	PERS PU	18,195.16	21,333.26	22,436.77	0.00	27,203.25	27,203.25	27,203.25	0.00
213	PERS UAL	50,547.21	63,541.94	62,171.60	0.00	69,139.31	69,139.31	69,139.31	0.00
220	Social Security	25,461.12	30,496.12	30,302.87	0.00	35,989.88	35,989.88	35,989.88	0.00
231	Workers Comp	719.78	872.11	853.63	0.00	1,608.89	1,608.89	1,608.89	0.00
232	Unemployment	332.74	398.79	396.59	0.00	526.64	526.64	526.64	0.00
233	WC Hourly Assess	100.22	109.68	103.42	0.00	106.32	106.32	106.32	0.00
234	PFMLI	0.00	0.00	1,620.47	0.00	1,768.29	1,768.29	1,768.29	0.00
244	Health Insur	64,932.70	68,653.94	71,250.59	0.00	93,000.00	93,000.00	93,000.00	0.00
248	District Paid TSA	420.00	489.26	488.80	0.00	3,000.00	3,000.00	3,000.00	0.00
200	Benefits	166,743.96	190,156.29	193,952.81	0.00	237,683.70	237,683.70	237,683.70	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 201	**Federal Revenue Grants**								
Function 2210	**Improvement of Instruction Services**								
310	Instr Professional Services	109,950.00	32,763.04	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	693.08	252.28	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
340	Travel	15,275.00	1,997.67	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	125,918.08	35,012.99	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Function 2210	Improvement of Instruction Services	642,449.60	639,116.36	628,975.31	5.00	722,468.20	722,468.20	722,468.20	5.50
Function 2220	**Media Support and Libraries**								
134	Extra Hours	1,474.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,474.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	14.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	88.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	219.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	108.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	3.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	1.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	437.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2220	Media Support and Libraries	1,912.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2230	**Assessment And Testing**								
315	Licensed Sub Services	245.88	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	245.88	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2230	Assessment And Testing	245.88	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
Function 2240	**Instructional Staff Development**								
111	Licensed Salaries	0.00	0.00	0.00	0.00	81,945.00	81,945.00	81,945.00	1.00
121	Licensed Subs	717.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	41,363.60	48,003.75	48,639.00	0.00	51,220.00	51,220.00	51,220.00	0.00
134	Extra Hours	123,606.18	27,962.53	20,000.00	0.00	21,500.00	21,500.00	21,500.00	0.00
100	Salaries	165,687.69	75,966.28	68,639.00	0.00	154,665.00	154,665.00	154,665.00	1.00
211	PERS ER	2,814.54	1,107.84	1,600.44	0.00	2,949.52	2,949.52	2,949.52	0.00
212	PERS PU	7,090.17	2,294.30	1,545.21	0.00	6,957.76	6,957.76	6,957.76	0.00

Fund 201 Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 2240	**Instructional Staff Development**								
213	PERS UAL	23,666.76	10,416.67	8,406.33	0.00	22,023.52	22,023.52	22,023.52	0.00
220	Social Security	11,671.90	5,555.13	4,082.92	0.00	10,799.96	10,799.96	10,799.96	0.00
231	Workers Comp	355.16	162.52	122.63	0.00	349.80	349.80	349.80	0.00
232	Unemployment	163.86	75.49	56.97	0.00	158.72	158.72	158.72	0.00
233	WC Hourly Assess	45.14	18.48	19.03	0.00	49.91	49.91	49.91	0.00
234	PFMLI	0.00	0.00	194.48	0.00	566.76	566.76	566.76	0.00
244	Health Insur	0.00	0.20	0.00	0.00	18,600.00	18,600.00	18,600.00	0.00
246	Staff Tuition Reimbursement	17,894.26	10,591.99	30,000.00	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	0.00	0.00	0.00	0.00	600.00	600.00	600.00	0.00
200	**Benefits**	**63,701.79**	**30,222.62**	**46,028.01**	**0.00**	**63,055.95**	**63,055.95**	**63,055.95**	**0.00**
310	Instr Professional Services	27,552.94	7,932.50	7,517.01	0.00	8,500.00	8,500.00	8,500.00	0.00
311	Contracted Instruction Services	0.00	5,357.00	48,000.00	0.00	20,500.00	20,500.00	20,500.00	0.00
314	Class Sub Services	392.98	1,037.40	13,500.00	0.00	10,000.00	10,000.00	10,000.00	0.00
315	Licensed Sub Services	98,190.32	70,353.90	154,683.85	0.00	27,504.40	27,504.40	27,504.40	0.00
340	Travel	51,567.96	11,141.96	58,000.00	0.00	24,220.39	24,220.39	24,220.39	0.00
380	Non-Instr Professional Services, Memberships	7,197.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	0.00	2,907.50	25,500.00	0.00	25,500.00	25,500.00	25,500.00	0.00
300	**Purchased Services**	**184,901.20**	**98,730.26**	**312,200.86**	**0.00**	**116,224.79**	**116,224.79**	**116,224.79**	**0.00**
410	Consumable Supplies	40.60	674.70	25,000.00	0.00	0.00	0.00	0.00	0.00
400	**Supplies**	**40.60**	**674.70**	**25,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Function 2240	**Instructional Staff Development**	**414,331.28**	**205,593.86**	**451,867.87**	**0.00**	**333,945.74**	**333,945.74**	**333,945.74**	**1.00**
Function 2550	**Student Transportation**								
114	Managerial/Supervisory	0.00	0.00	3,785.00	0.00	0.00	0.00	0.00	0.00
100	**Salaries**	**0.00**	**0.00**	**3,785.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
211	PERS ER	0.00	0.00	76.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	0.00	227.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	0.00	568.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	0.00	290.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 201 Federal Revenue Grants								
Function 2550 Student Transportation								
234 PFMLI	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00
200 Benefits	0.00	0.00	1,215.00	0.00	0.00	0.00	0.00	0.00
Total Function 2550 Student Transportation	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
Function 3330 Parent Liaison-Civic Services								
410 Consumable Supplies	8,312.87	16,390.15	50,000.00	0.00	0.00	0.00	0.00	0.00
460 Non-consumable Supplies	0.00	0.00	75,000.00	0.00	0.00	0.00	0.00	0.00
480 Computer Hardware	598.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies	8,910.87	16,390.15	125,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 3330 Parent Liaison-Civic Services	8,910.87	16,390.15	125,000.00	0.00	0.00	0.00	0.00	0.00
Total Fund 201 Federal Revenue Grants	3,464,829.98	3,526,012.71	4,212,759.00	40.39	4,320,882.00	4,320,882.00	4,320,882.00	46.09

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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. ESSER funding ends September 30, 2024.

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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 203	**ESSER Funds**								
4500	Restricted Revenue Federal through Sta	2,598,587.90	5,140,134.38	8,000,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
4000	Revenue from Federal Sources	2,598,587.90	5,140,134.38	8,000,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
Total Fund 203	**ESSER Funds**	2,598,587.90	5,140,134.38	8,000,000.00	0.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00

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Fund 203 ESSER Funds

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1111	**K- 5 Elementary Instruction**								
111	Licensed Salaries	397,801.00	413,906.00	425,992.00	6.00	0.00	0.00	0.00	0.00
112	Classified Salaries	22,235.15	21,069.65	22,390.55	0.88	0.00	0.00	0.00	0.00
121	Licensed Subs	33,911.18	44,716.58	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary Salaries	35,831.65	3,838.65	1,560.46	0.06	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	42,000.00	40,800.00	0.00	0.00	0.00	0.00	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	14,269.22	18,411.66	23,290.50	0.50	0.00	0.00	0.00	0.00
137	Opt-out Insur	17,371.66	18,792.77	18,792.77	0.00	0.00	0.00	0.00	0.00
100	Salaries	521,419.86	562,850.31	532,826.28	7.44	0.00	0.00	0.00	0.00
211	PERS ER	7,101.89	5,116.40	5,184.52	0.00	0.00	0.00	0.00	0.00
212	PERS PU	29,936.22	32,365.16	32,033.11	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	76,203.14	82,646.54	81,789.60	0.00	0.00	0.00	0.00	0.00
220	Social Security	37,794.68	40,963.78	40,047.91	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	1,143.51	1,186.05	1,122.81	0.00	0.00	0.00	0.00	0.00
232	Unemployment	494.11	535.87	523.98	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	172.71	165.11	147.45	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	2,131.69	0.00	0.00	0.00	0.00	0.00
244	Health Insur	80,957.15	86,463.73	71,822.23	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	980.00	973.27	973.91	0.00	0.00	0.00	0.00	0.00
200	Benefits	234,783.41	250,415.91	235,777.21	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	315.57	727.99	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	131.76	252.27	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	447.33	980.26	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	4,448.49	15,352.90	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	16,346.20	9,138.43	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	2,701.30	21,294.10	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	2,198.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	23,495.99	47,983.43	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	**K- 5 Elementary Instruction**	780,146.59	862,229.91	768,603.49	7.44	0.00	0.00	0.00	0.00
Function 1121	**Middle School Programs, 6-8**								
111	Licensed Salaries	0.00	133,332.04	137,016.00	2.00	0.00	0.00	0.00	0.00

Fund 203 ESSER Funds

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1121	**Middle School Programs, 6-8**								
121	Licensed Subs	98,704.47	136,472.04	143,884.00	2.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	22,140.00	16,200.00	0.00	0.00	0.00	0.00	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	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	5,620.00	6,964.00	6,964.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	108,324.47	299,023.08	304,064.00	4.00	0.00	0.00	0.00	0.00
211	PERS ER	1,302.75	1,908.25	1,877.61	0.00	0.00	0.00	0.00	0.00
212	PERS PU	6,499.90	17,955.92	18,260.02	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	16,524.69	45,896.22	46,674.12	0.00	0.00	0.00	0.00	0.00
220	Social Security	8,016.72	22,211.41	22,761.71	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	223.61	630.05	640.67	0.00	0.00	0.00	0.00	0.00
232	Unemployment	104.88	290.52	297.62	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	29.42	77.15	78.27	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	1,216.33	0.00	0.00	0.00	0.00	0.00
244	Health Insur	13,862.80	51,473.82	53,422.52	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	0.00	220.00	240.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	46,564.77	140,663.34	145,468.87	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	860.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	860.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	817.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	817.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	**Middle School Programs, 6-8**	156,567.17	439,686.42	449,532.87	4.00	0.00	0.00	0.00	0.00
Function 1131	**High School Program, 9-12**								
132	Stipends-Coaching	0.00	10,800.00	10,800.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	514.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	514.29	10,800.00	10,800.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	11.21	78.65	78.64	0.00	0.00	0.00	0.00	0.00
212	PERS PU	30.85	649.27	649.01	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	74.06	1,658.11	1,658.02	0.00	0.00	0.00	0.00	0.00
220	Social Security	38.70	796.00	815.36	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	1.05	22.70	22.88	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 203	**ESSER Funds**								
Function 1131	**High School Program, 9-12**								
232	Unemployment	0.51	10.52	10.69	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.18	2.98	2.94	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	43.33	0.00	0.00	0.00	0.00	0.00
200	Benefits	156.56	3,218.23	3,280.87	0.00	0.00	0.00	0.00	0.00
340	Travel	4,511.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	4,511.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	1,715.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	866.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	45,515.30	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	2,582.34	45,515.30	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Program, 9-12	7,764.44	59,533.53	14,080.87	0.00	0.00	0.00	0.00	0.00
Function 1132	**High School Extra Curricular, 9-12**								
340	Travel	10,295.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	10,295.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	4,939.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	4,939.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extra Curricular, 9-12	15,234.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1220	**Developmental Learning Centers**								
124	Temporary Salaries	4,419.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	4,419.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	32.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	267.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	671.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	331.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	9.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	4.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	3.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	296.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	32.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 203	**ESSER Funds**								
200	Benefits	1,647.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1220	Developmental Learning Centers	6,066.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250	LRC Classroom								
124	Temporary Salaries	9,638.77	46,428.51	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	7,535.71	7,581.85	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	53.40	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	9,638.77	54,017.62	7,581.85	0.00	0.00	0.00	0.00	0.00
211	PERS ER	124.86	630.86	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	510.26	1,246.19	454.90	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	1,283.42	6,954.93	1,163.85	0.00	0.00	0.00	0.00	0.00
220	Social Security	719.82	4,067.06	580.09	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	19.79	113.66	16.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	9.42	53.20	7.55	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	6.90	35.23	2.19	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	30.33	0.00	0.00	0.00	0.00	0.00
244	Health Insur	1,881.93	3,242.03	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	4,556.40	16,343.16	2,254.91	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	0.00	812.70	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	812.70	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	LRC Classroom	14,195.17	71,173.48	9,836.76	0.00	0.00	0.00	0.00	0.00
Function 1252	ERC Classroom								
460	Non-consumable Supplies	2,399.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	2,399.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1252	ERC Classroom	2,399.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1285	RHS Apex GED Program								
132	Stipends-Coaching	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	32.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	240.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	610.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 203 ESSER Funds

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1285	**RHS Apex GED Program**								
220	Social Security	297.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	8.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	3.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	1.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	1,193.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1285	**RHS Apex GED Program**	5,193.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1289	**RHS Apex Credit Retrieval**								
470	Computer Software	419,325.00	261,250.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
400	Supplies	419,325.00	261,250.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
Total Function 1289	**RHS Apex Credit Retrieval**	419,325.00	261,250.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
Function 2111	**Social Emotional Learning**								
134	Extra Hours	0.00	2,526.49	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	2,526.49	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2111	**Social Emotional Learning**	0.00	2,526.49	0.00	0.00	0.00	0.00	0.00	0.00
Function 2130	**Health Services**								
111	Licensed Salaries	30,983.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary Salaries	605.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	6,332.85	23,661.90	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	37,922.53	23,661.90	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	1,419.72	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	3,632.11	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	2,901.05	1,810.15	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	77.97	49.86	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	37.92	23.65	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	3.54	6.49	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	3,020.48	6,941.98	0.00	0.00	0.00	0.00	0.00	0.00
351	Telephone	748.84	947.20	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	748.84	947.20	0.00	0.00	0.00	0.00	0.00	0.00

Fund 203 ESSER Funds

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Total Function 2130	Health Services	41,691.85	31,551.08	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210	Improvement of Instruction Services								
111	Licensed Salaries	56,667.84	0.00	71,942.00	1.00	0.00	0.00	0.00	0.00
114	Managerial/Supervisory	48,593.52	51,541.06	0.00	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	1,008.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	106,269.71	51,541.06	71,942.00	1.00	0.00	0.00	0.00	0.00
211	PERS ER	1,395.49	1,149.71	1,568.65	0.00	0.00	0.00	0.00	0.00
212	PERS PU	6,458.87	3,164.19	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	16,196.98	7,911.59	11,043.12	0.00	0.00	0.00	0.00	0.00
220	Social Security	7,601.06	3,836.26	5,503.54	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	219.35	108.60	162.48	0.00	0.00	0.00	0.00	0.00
232	Unemployment	99.40	50.20	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	24.34	10.58	20.90	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	287.76	0.00	0.00	0.00	0.00	0.00
244	Health Insur	20,720.12	8,573.12	1,266.92	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	1,380.00	1,200.00	17.04	0.00	0.00	0.00	0.00	0.00
200	Benefits	54,095.61	26,004.25	19,870.41	0.00	0.00	0.00	0.00	0.00
310	Instr Professional Services	0.00	85,586.96	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	85,586.96	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Improvement of Instruction Services	160,365.32	163,132.27	91,812.41	1.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development								
134	Extra Hours	0.00	42,645.13	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	42,645.13	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	198.42	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	1,967.98	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	5,165.89	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	3,184.83	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	91.47	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	41.23	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	12.17	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	10,661.99	0.00	0.00	0.00	0.00	0.00	0.00

Fund 203 ESSER Funds

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 2240	**Instructional Staff Development**								
310	Instr Professional Services	0.00	69,000.00	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	0.00	39,889.02	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	11,790.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	120,679.02	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	398.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	398.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development	0.00	174,384.14	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410	**Principals Office**								
113	Administrator Salaries	48,593.52	51,540.94	52,572.00	0.50	0.00	0.00	0.00	0.00
124	Temporary Salaries	2,499.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	12,000.00	2,750.00	2,750.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	9,996.82	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	63,093.37	64,287.76	55,322.00	0.50	0.00	0.00	0.00	0.00
211	PERS ER	1,526.28	1,296.84	1,210.47	0.00	0.00	0.00	0.00	0.00
212	PERS PU	3,862.06	3,934.36	3,391.50	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	9,565.47	9,868.12	8,491.82	0.00	0.00	0.00	0.00	0.00
220	Social Security	4,698.10	4,782.42	4,118.95	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	129.52	135.44	116.52	0.00	0.00	0.00	0.00	0.00
232	Unemployment	61.44	62.51	53.84	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	14.64	13.66	11.44	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	221.14	0.00	0.00	0.00	0.00	0.00
244	Health Insur	8,272.88	8,572.88	8,898.12	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	1,200.00	1,200.00	1,200.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	29,330.39	29,866.23	27,713.80	0.00	0.00	0.00	0.00	0.00
Total Function 2410	Principals Office	92,423.76	94,153.99	83,035.80	0.50	0.00	0.00	0.00	0.00
Function 2540	**Physical Plant Operations/Maintenance**								
410	Consumable Supplies	9,905.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	9,905.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Physical Plant Operations/Maintenance	9,905.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 203 ESSER Funds

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 2542	**Care & Upkeep Of Bldg Services**								
112	Classified Salaries	18,350.64	52,453.22	69,472.00	2.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	270.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	1,124.00	1,746.00	4,656.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	19,744.77	54,199.22	74,128.00	2.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	0.00	4,168.33	0.00	0.00	0.00	0.00	0.00
212	PERS PU	171.49	1,261.41	279.36	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	411.57	3,227.07	11,378.70	0.00	0.00	0.00	0.00	0.00
220	Social Security	1,529.97	4,040.17	5,670.78	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	329.48	905.63	1,238.86	0.00	0.00	0.00	0.00	0.00
232	Unemployment	20.01	52.82	74.11	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	13.27	35.89	61.46	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	296.53	0.00	0.00	0.00	0.00	0.00
244	Health Insur	9,937.21	25,156.18	5,122.48	0.00	0.00	0.00	0.00	0.00
200	Benefits	12,413.00	34,679.17	28,290.61	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	2,784.93	1,859.10	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	2,784.93	1,859.10	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2542	**Care & Upkeep Of Bldg Services**	34,942.70	90,737.49	102,418.61	2.00	0.00	0.00	0.00	0.00
Function 2544	**Maintenance Services**								
380	Non-Instr Professional Services, Memberships	136,505.00	374,205.16	55,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	136,505.00	374,205.16	55,000.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	16,062.24	4,300.78	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	16,062.24	4,300.78	0.00	0.00	0.00	0.00	0.00	0.00
520	Buildings - Acquisition	0.00	673,604.17	770,679.19	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings	0.00	664,005.00	0.00	0.00	500,000.00	500,000.00	500,000.00	0.00
540	Depreciable Equipment	28,299.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	28,299.87	1,337,609.17	770,679.19	0.00	500,000.00	500,000.00	500,000.00	0.00
Total Function 2544	**Maintenance Services**	180,867.11	1,716,115.11	825,679.19	0.00	500,000.00	500,000.00	500,000.00	0.00
Function 2546	**Security Services**								
124	Temporary Salaries	15,608.99	7,962.11	0.00	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	25.30	0.00	0.00	0.00	0.00	0.00	0.00

Fund 203 ESSER Funds

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
100	Salaries	15,608.99	7,987.41	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	566.63	409.45	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	1,445.79	1,047.55	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	1,194.11	544.95	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	32.02	16.78	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	15.59	7.15	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	13.03	5.97	0.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	430.22	1,311.24	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	3,697.39	3,343.09	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2546	Security Services	19,306.38	11,330.50	0.00	0.00	0.00	0.00	0.00	0.00
Function 2550	Student Transportation								
332	Non Reimbursable Student Transp	358,307.90	71,007.97	80,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	358,307.90	71,007.97	80,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2550	Student Transportation	358,307.90	71,007.97	80,000.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Services								
134	Extra Hours	0.00	688.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	688.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	41.28	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	105.61	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	52.64	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	1.45	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	0.69	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	0.21	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	201.88	0.00	0.00	0.00	0.00	0.00	0.00
359	Other Communication Services	168,055.16	77,820.11	200,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	4,286.68	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	168,055.16	82,106.79	200,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
410	Consumable Supplies	11,390.86	10,021.28	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	21,895.22	8,259.94	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	71,783.45	32,744.84	75,000.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	20,760.00	219,826.94	50,000.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 203	**ESSER Funds**								
400	Supplies	125,829.53	270,853.00	125,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660	Technology Services	293,884.69	353,849.67	325,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
Function 4150	Building Acquisition, Construction, & Improvement								
322	Repair And Maintenance Services	0.00	22,831.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	22,831.00	0.00	0.00	0.00	0.00	0.00	0.00
520	Buildings - Acquisition	0.00	714,641.33	5,000,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
500	Capital Outlay	0.00	714,641.33	5,000,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	0.00	737,472.33	5,000,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00
Total Fund 203	**ESSER Funds**	2,598,587.90	5,140,134.38	8,000,000.00	14.94	2,500,000.00	2,500,000.00	2,500,000.00	0.00

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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 24-25 Amount	Grant #	Grant Description	Adopted 24-25 Amount
170	Drivers Education-Driving	$187,000	752	ESD Staff Development Funds (Menu B)	$445,000
700	Safe School Culture Grant	$50,000	754	ESD Secondary Transitions (Menu B)	$36,500
702	Douglas ESD Interagency Agreements	$70,000	755	ESD Communications (Menu B)	$137,404
704	SAIF-Safety Dividends	$313,000	757	ESD Assessment Funds (Menu B)	$60,000
705	Homeless Donations	$332.00	758	Employee Wellness Grant	$300
706	Small Miscellaneous Local Grants	$74,000	763	ORTOP - Robotics	$12,400
709	EIIS	$36,000	764	Simmons Grant	$15,000
715	Mercy Foundation Grant	$1,537	765	FFF – Elementary Labs	$34,000
716	South Coast ESD-EOP Grant	$3,000	766	Outdoor School	$50,000
731	CTE Pathways	$38,028	773	Early Literacy Grant	$650,000
733	TAP Grant	$25,000	771	Whipple Foundation FFA Grant	$8,000
741	DHS Horizons Grant	$ 2,200,000	781	Sodexo Grant	$ 1,000
742	Small State Grants	$20,000	786	OSU Math Coaching Grant	$2,000
743	CTSO Grant	$5,000	787	Melrose Reading Station	$864
746	Winchester Summer Grant	$110,000	789	Gear Up Grant	$17,200
				Total Grants & Projects	**$4,602,565**

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Fund 250 Non-Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
1700	Student paid fees, including driver's edu	42,794.10	44,397.73	38,000.00	0.00	45,000.00	45,000.00	45,000.00	0.00
1920	Local Grant	141,290.31	120,146.62	214,677.00	0.00	177,100.00	177,100.00	177,100.00	0.00
1990	Fees & Fines & Other Revenue	57,382.00	18,438.00	50,000.00	0.00	28,000.00	28,000.00	28,000.00	0.00
1000	Revenues from Local Sources	241,466.41	182,982.35	302,677.00	0.00	250,100.00	250,100.00	250,100.00	0.00
2102	Revenue from ESD	319,970.01	380,321.00	363,904.00	0.00	363,904.00	363,904.00	363,904.00	0.00
2000	Revenues from Intermediate Sources	319,970.01	380,321.00	363,904.00	0.00	363,904.00	363,904.00	363,904.00	0.00
3204	Driver Education	53,190.00	63,315.00	57,000.00	0.00	57,000.00	57,000.00	57,000.00	0.00
3299	Other Restricted Grants-in-aid	2,965,933.64	2,685,343.05	2,854,500.00	0.00	3,186,028.00	3,186,028.00	3,186,028.00	0.00
3000	Revenues from State Sources	3,019,123.64	2,748,658.05	2,911,500.00	0.00	3,243,028.00	3,243,028.00	3,243,028.00	0.00
5400	Fund Balance	687,008.64	0.00	532,165.00	0.00	745,533.00	745,533.00	745,533.00	0.00
5000	Other Sources	687,008.64	0.00	532,165.00	0.00	745,533.00	745,533.00	745,533.00	0.00
Total Fund 250	Non-Federal Revenue Grants	4,267,568.70	3,311,961.40	4,110,246.00	0.00	4,602,565.00	4,602,565.00	4,602,565.00	0.00

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Fund 250 Non-Federal Revenue Grants

Function 1111 K- 5 Elementary Instruction

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	5,171.43	0.00	0.00	0.00	181,180.00	181,180.00	181,180.00	2.00
112	Classified Salaries	9,459.84	0.00	12,151.20	0.50	0.00	0.00	0.00	0.00
124	Temporary Salaries	2,229.97	0.00	7,022.07	0.28	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	164,879.03	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	14,400.00	0.00	14,400.00	0.00	25,100.00	25,100.00	25,100.00	0.00
134	Extra Hours	9,651.78	17,125.18	0.00	0.00	80,000.00	80,000.00	80,000.00	0.00
137	Opt-out Insur	0.00	0.00	0.00	0.00	7,422.00	7,422.00	7,422.00	0.00
100	Salaries	40,913.02	182,004.21	33,573.27	0.78	293,702.00	293,702.00	293,702.00	2.00
211	PERS ER	202.10	829.46	78.64	0.00	78.00	78.00	78.00	0.00
212	PERS PU	2,196.54	9,859.64	2,021.52	0.00	45,678.52	45,678.52	45,678.52	0.00
213	PERS UAL	5,588.51	2,628.65	5,103.14	0.00	25,204.87	25,204.87	25,204.87	0.00
220	Social Security	3,286.38	13,833.99	2,566.83	0.00	15,453.21	15,453.21	15,453.21	0.00
231	Workers Comp	94.98	396.18	92.46	0.00	673.50	673.50	673.50	0.00
232	Unemployment	43.01	180.22	76.56	0.00	244.67	244.67	244.67	0.00
233	WC Hourly Assess	18.20	4.41	17.87	0.00	22.78	22.78	22.78	0.00
234	PFMLI	0.00	0.00	112.58	0.00	429.52	429.52	429.52	0.00
244	Health Insur	123.74	0.00	41.28	0.00	17,196.00	17,196.00	17,196.00	0.00
248	District Paid TSA	0.00	0.00	35.28	0.00	0.00	0.00	0.00	0.00
200	Benefits	11,553.46	27,732.55	10,146.16	0.00	104,981.07	104,981.07	104,981.07	0.00
310	Instr Professional Services	0.00	29,050.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
314	Class Sub Services	243.31	1,281.03	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	2,458.80	2,774.98	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	58.50	2,045.59	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	388.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	2,760.61	36,539.60	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
410	Consumable Supplies	48,484.65	93,962.20	67,500.00	0.00	112,000.00	112,000.00	112,000.00	0.00
460	Non-consumable Supplies	12,208.40	26,829.60	42,500.00	0.00	37,000.00	37,000.00	37,000.00	0.00
470	Computer Software	41,351.50	17,443.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
480	Computer Hardware	5,915.04	1,515.88	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	107,959.59	139,750.68	120,000.00	0.00	159,000.00	159,000.00	159,000.00	0.00
530	Improvements Other Than Buildings	0.00	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 250	**Non-Federal Revenue Grants**								
500	Capital Outlay	0.00	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	**K- 5 Elementary Instruction**	163,186.68	394,527.04	188,719.43	0.78	582,683.07	582,683.07	582,683.07	2.00
Function 1121	**Middle School Programs, 6-8**								
130	Additional Salary	0.00	63,372.33	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	0.00	0.00	0.00	12,000.00	12,000.00	12,000.00	0.00
100	Salaries	0.00	63,372.33	0.00	0.00	12,000.00	12,000.00	12,000.00	0.00
211	PERS ER	0.00	416.61	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	3,426.89	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	4,780.15	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	131.37	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	62.20	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	8,817.22	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	3,046.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
343	Travel - Student	0.00	250.80	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
300	Purchased Services	3,046.50	250.80	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
410	Consumable Supplies	2,613.16	1,427.89	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
460	Non-consumable Supplies	4,919.21	3,165.91	8,500.00	0.00	8,537.00	8,537.00	8,537.00	0.00
400	Supplies	7,532.37	4,593.80	12,500.00	0.00	12,537.00	12,537.00	12,537.00	0.00
Total Function 1121	**Middle School Programs, 6-8**	10,578.87	77,034.15	14,500.00	0.00	26,537.00	26,537.00	26,537.00	0.00
Function 1131	**High School Program, 9-12**								
130	Additional Salary	0.00	65,496.07	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	1,380.50	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	66,876.57	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	442.81	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	3,590.29	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	211.90	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	5,115.19	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	140.61	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	66.57	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	9,567.51	0.00	0.00	0.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1131	**High School Program, 9-12**								
315	Licensed Sub Services	491.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	8,280.15	8,761.67	14,200.00	0.00	18,600.00	18,600.00	18,600.00	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	846.00	0.00	900.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	9,617.91	8,761.67	16,500.00	0.00	20,000.00	20,000.00	20,000.00	0.00
410	Consumable Supplies	9,514.61	18,347.10	27,000.00	0.00	22,700.00	22,700.00	22,700.00	0.00
460	Non-consumable Supplies	14,367.00	22,865.89	23,900.00	0.00	11,228.00	11,228.00	11,228.00	0.00
470	Computer Software	0.00	998.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	12,117.17	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
400	Supplies	35,998.78	42,210.99	50,900.00	0.00	36,928.00	36,928.00	36,928.00	0.00
540	Depreciable Equipment	0.00	8,046.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	8,046.00	0.00	0.00	0.00	0.00	0.00	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**	45,616.69	135,462.74	68,900.00	0.00	58,428.00	58,428.00	58,428.00	0.00
Function 1132	**High School Extra Curricular, 9-12**								
130	Additional Salary	0.00	2,682.42	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	5,192.00	5,348.00	5,348.00	0.00	4,500.00	4,500.00	4,500.00	0.00
134	Extra Hours	63,443.28	74,736.90	58,250.52	0.00	66,413.00	66,413.00	66,413.00	0.00
100	Salaries	68,635.28	82,767.32	63,598.52	0.00	70,913.00	70,913.00	70,913.00	0.00
211	PERS ER	1,340.71	1,094.06	4,000.00	0.00	4,150.00	4,150.00	4,150.00	0.00
212	PERS PU	2,207.00	2,221.90	3,000.00	0.00	3,350.00	3,350.00	3,350.00	0.00
213	PERS UAL	10,335.00	12,292.93	7,500.00	0.00	8,700.00	8,700.00	8,700.00	0.00
220	Social Security	5,039.05	6,196.39	3,400.00	0.00	4,000.00	4,000.00	4,000.00	0.00
231	Workers Comp	141.34	174.28	200.00	0.00	220.00	220.00	220.00	0.00
232	Unemployment	65.95	81.08	100.00	0.00	110.00	110.00	110.00	0.00
233	WC Hourly Assess	25.64	31.74	1.48	0.00	7.00	7.00	7.00	0.00
234	PFMLI	0.00	0.00	200.00	0.00	250.00	250.00	250.00	0.00
200	Benefits	19,154.69	22,092.38	18,401.48	0.00	20,787.00	20,787.00	20,787.00	0.00
315	Licensed Sub Services	491.76	504.54	2,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
321	Cleaning Services	0.00	0.00	2,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00

Fund 250 Non-Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1132	**High School Extra Curricular, 9-12**								
322	Repair And Maintenance Services	761.67	1,654.68	30,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
323	Leases & Rents	0.00	0.00	15,000.00	0.00	14,000.00	14,000.00	14,000.00	0.00
340	Travel	0.00	0.00	15,000.00	0.00	14,000.00	14,000.00	14,000.00	0.00
353	Postage	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00
380	Non-Instr Professional Services, Memberships	907.00	1,022.47	0.00	0.00	300.00	300.00	300.00	0.00
300	Purchased Services	2,160.43	3,181.69	66,500.00	0.00	62,800.00	62,800.00	62,800.00	0.00
410	Consumable Supplies	8,204.95	2,060.38	17,500.00	0.00	22,500.00	22,500.00	22,500.00	0.00
419	Gasoline-Diesel Fuel	6,814.53	7,085.57	15,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
460	Non-consumable Supplies	0.00	0.00	2,500.00	0.00	7,500.00	7,500.00	7,500.00	0.00
400	Supplies	15,019.48	9,145.95	35,000.00	0.00	45,000.00	45,000.00	45,000.00	0.00
651	Liability Insurance	1,120.00	1,394.36	1,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00
600	Other	1,120.00	1,394.36	1,500.00	0.00	2,500.00	2,500.00	2,500.00	0.00
Total Function 1132	**High School Extra Curricular, 9-12**	106,089.88	118,581.70	185,000.00	0.00	202,000.00	202,000.00	202,000.00	0.00
Function 1140	**Pre-kindergarten**								
112	Classified Salaries	35,430.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	4,359.09	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	1,240.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	36,670.83	4,359.09	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	19.49	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	1,650.20	261.55	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	4,183.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	2,805.32	333.51	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	75.52	9.17	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	36.70	4.34	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	26.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	4,538.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	13,316.14	628.06	0.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	378.35	541.79	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	189.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	567.38	541.79	0.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 250	**Non-Federal Revenue Grants**								
Function 1140	**Pre-kindergarten**								
410	Consumable Supplies	5,839.73	723.40	10,000.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	2,506.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	564.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	8,910.63	723.40	10,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1140	Pre-kindergarten	59,464.98	6,252.34	10,000.00	0.00	0.00	0.00	0.00	0.00
Function 1210	**Talented And Gifted Program**								
130	Additional Salary	0.00	894.14	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	894.14	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	53.65	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	68.41	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	1.88	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	0.89	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	124.83	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	754.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	754.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1210	Talented And Gifted Program	754.92	1,018.97	0.00	0.00	0.00	0.00	0.00	0.00
Function 1220	**Developmental Learning Centers**								
130	Additional Salary	0.00	28,054.45	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	28,054.45	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	12.18	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	1,282.56	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	1,853.47	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	51.05	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	24.17	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	3,223.43	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1220	Developmental Learning Centers	0.00	31,277.88	0.00	0.00	0.00	0.00	0.00	0.00
Function 1221	**Turn Around Program/Learning Center**								
130	Additional Salary	0.00	6,595.07	0.00	0.00	0.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
100	Salaries	0.00	6,595.07	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	38.98	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	301.80	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	504.58	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	13.89	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	6.57	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	865.82	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1221	Turn Around Program/Learning Center	0.00	7,460.89	0.00	0.00	0.00	0.00	0.00	0.00
Function 1226	Home Instruction								
130	Additional Salary	0.00	894.14	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	894.14	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	53.65	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	68.41	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	1.88	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	0.89	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	124.83	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1226	Home Instruction	0.00	1,018.97	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250	LRC Classroom								
130	Additional Salary	0.00	42,864.82	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	0.00	0.00	0.00	13,000.00	13,000.00	13,000.00	0.00
100	Salaries	0.00	42,864.82	0.00	0.00	13,000.00	13,000.00	13,000.00	0.00
211	PERS ER	0.00	253.42	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
212	PERS PU	0.00	2,253.33	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00
213	PERS UAL	0.00	0.00	0.00	0.00	4,000.00	4,000.00	4,000.00	0.00
220	Social Security	0.00	3,279.49	0.00	0.00	4,000.00	4,000.00	4,000.00	0.00
231	Workers Comp	0.00	102.48	0.00	0.00	400.00	400.00	400.00	0.00
232	Unemployment	0.00	42.75	0.00	0.00	400.00	400.00	400.00	0.00
233	WC Hourly Assess	0.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00
234	PFMLI	0.00	0.00	0.00	0.00	300.00	300.00	300.00	0.00
200	Benefits	0.00	5,931.47	0.00	0.00	14,300.00	14,300.00	14,300.00	0.00

Fund 250 Non-Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Total Function 1250	LRC Classroom	0.00	48,796.29	0.00	0.00	27,300.00	27,300.00	27,300.00	0.00
Function 1251	SRC Classroom								
130	Additional Salary	0.00	7,545.01	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	7,545.01	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	19.49	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	405.75	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	517.39	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	24.93	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	6.74	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	974.30	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1251	SRC Classroom	0.00	8,519.31	0.00	0.00	0.00	0.00	0.00	0.00
Function 1252	ERC Classroom								
130	Additional Salary	0.00	1,676.67	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	1,676.67	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	100.60	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	128.28	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	3.53	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	1.67	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	234.08	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1252	ERC Classroom	0.00	1,910.75	0.00	0.00	0.00	0.00	0.00	0.00
Function 1272	Title 1								
130	Additional Salary	0.00	9,277.49	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	9,277.49	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	75.53	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	509.70	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	709.81	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	19.53	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	9.24	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	1,323.81	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1272	Title 1	0.00	10,601.30	0.00	0.00	0.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1282	**Ed Center**								
130	Additional Salary	0.00	2,570.81	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	2,570.81	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	36.55	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	46.95	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	196.69	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	18.47	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	2.56	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	301.22	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1282	Ed Center	0.00	2,872.03	0.00	0.00	0.00	0.00	0.00	0.00
Function 1285	**RHS Apex GED Program**								
130	Additional Salary	0.00	1,676.67	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	1,676.67	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	100.60	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	128.28	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	3.53	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	1.67	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	234.08	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1285	RHS Apex GED Program	0.00	1,910.75	0.00	0.00	0.00	0.00	0.00	0.00
Function 1287	**Horizons Program**								
310	Instr Professional Services	824,435.98	886,014.72	1,849,000.00	0.00	1,849,000.00	1,849,000.00	1,849,000.00	0.00
323	Leases & Rents	36,000.00	36,000.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	860,435.98	922,014.72	1,849,000.00	0.00	1,849,000.00	1,849,000.00	1,849,000.00	0.00
410	Consumable Supplies	11,700.44	23,723.30	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
420	Textbooks	1,170.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	2,820.64	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
470	Computer Software	16,346.21	18,366.08	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00
480	Computer Hardware	624.10	5,010.60	0.00	0.00	26,000.00	26,000.00	26,000.00	0.00
400	Supplies	32,661.64	47,099.98	100,000.00	0.00	176,000.00	176,000.00	176,000.00	0.00
Total Function 1287	Horizons Program	893,097.62	969,114.70	1,949,000.00	0.00	2,025,000.00	2,025,000.00	2,025,000.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 250	**Non-Federal Revenue Grants**								
Function 1289	**RHS Apex Credit Retrieval**								
130	Additional Salary	0.00	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	19.49	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	107.30	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	136.82	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	3.76	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	1.78	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	269.15	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1289	**RHS Apex Credit Retrieval**	0.00	2,057.43	0.00	0.00	0.00	0.00	0.00	0.00
Function 1291	**English Language Learners**								
130	Additional Salary	0.00	2,682.42	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	2,682.42	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	160.95	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	205.23	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	5.64	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	2.67	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	374.49	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1291	**English Language Learners**	0.00	3,056.91	0.00	0.00	0.00	0.00	0.00	0.00
Function 1292	**Teen Parent Programs**								
130	Additional Salary	0.00	4,079.44	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	4,079.44	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	214.60	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	312.11	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	8.58	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	4.06	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	539.35	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	104.56	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 250	**Non-Federal Revenue Grants**								
Function 1292	**Teen Parent Programs**								
460	Non-consumable Supplies	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	104.56	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1292	**Teen Parent Programs**	104.56	4,618.79	4,000.00	0.00	0.00	0.00	0.00	0.00
Function 1299	**Other Designated Programs**								
410	Consumable Supplies	561.39	0.00	365.00	0.00	332.00	332.00	332.00	0.00
400	Supplies	561.39	0.00	365.00	0.00	332.00	332.00	332.00	0.00
Total Function 1299	**Other Designated Programs**	561.39	0.00	365.00	0.00	332.00	332.00	332.00	0.00
Function 1400	**Summer School Programs**								
122	Classified Subs	2,587.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	154,067.45	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	466,331.44	131,027.79	45,000.00	0.00	140,000.00	140,000.00	140,000.00	0.00
100	Salaries	468,919.13	285,095.24	45,000.00	0.00	140,000.00	140,000.00	140,000.00	0.00
211	PERS ER	27,887.29	1,989.10	400.00	0.00	9,500.00	9,500.00	9,500.00	0.00
212	PERS PU	26,576.36	14,653.61	3,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
213	PERS UAL	66,404.60	39,715.05	7,000.00	0.00	18,000.00	18,000.00	18,000.00	0.00
220	Social Security	35,241.17	21,628.39	4,000.00	0.00	7,500.00	7,500.00	7,500.00	0.00
231	Workers Comp	979.01	677.17	200.00	0.00	2,500.00	2,500.00	2,500.00	0.00
232	Unemployment	460.79	282.80	200.00	0.00	2,500.00	2,500.00	2,500.00	0.00
233	WC Hourly Assess	146.42	105.77	25.00	0.00	3,200.00	3,200.00	3,200.00	0.00
234	PFMLI	0.00	0.00	0.00	0.00	1,372.93	1,372.93	1,372.93	0.00
200	Benefits	157,695.64	79,051.89	14,825.00	0.00	49,572.93	49,572.93	49,572.93	0.00
310	Instr Professional Services	370.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	0.00	2,438.10	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	3,642.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332	Non Reimbursable Student Transp	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	4,012.26	2,438.10	15,000.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	193,347.20	48,945.47	10,175.00	0.00	20,200.00	20,200.00	20,200.00	0.00
460	Non-consumable Supplies	203,844.92	53,127.33	0.00	0.00	6,000.00	6,000.00	6,000.00	0.00
470	Computer Software	125,398.00	4,754.45	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	402,444.80	94.90	0.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE

Fund 250 Non-Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
400	Supplies	925,034.92	106,922.15	10,175.00	0.00	26,200.00	26,200.00	26,200.00	0.00
Total Function 1400	Summer School Programs	1,555,661.95	473,507.38	85,000.00	0.00	215,772.93	215,772.93	215,772.93	0.00
Function 2110	Attendance and Social Work Services								
130	Additional Salary	0.00	5,253.23	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	5,253.23	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	36.55	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	315.20	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	401.92	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	23.27	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	5.23	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	782.17	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2110	Attendance and Social Work Services	0.00	6,035.40	0.00	0.00	0.00	0.00	0.00	0.00
Function 2111	Social Emotional Learning								
130	Additional Salary	0.00	1,341.21	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	6,801.65	5,000.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	8,142.86	5,000.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	62.97	2,000.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	600.11	500.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	1,408.54	500.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	793.83	500.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	26.08	500.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	10.33	500.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	1.76	500.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	2,903.62	5,000.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	0.00	504.55	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	504.55	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	4,960.35	5,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	4,960.35	5,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2111	Social Emotional Learning	0.00	16,511.38	15,000.00	0.00	0.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 2112 Attendance Services								
130 Additional Salary	0.00	894.14	0.00	0.00	0.00	0.00	0.00	0.00
100 Salaries	0.00	894.14	0.00	0.00	0.00	0.00	0.00	0.00
212 PERS PU	0.00	53.65	0.00	0.00	0.00	0.00	0.00	0.00
220 Social Security	0.00	68.41	0.00	0.00	0.00	0.00	0.00	0.00
231 Workers Comp	0.00	1.88	0.00	0.00	0.00	0.00	0.00	0.00
232 Unemployment	0.00	0.89	0.00	0.00	0.00	0.00	0.00	0.00
200 Benefits	0.00	124.83	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2112 Attendance Services	0.00	1,018.97	0.00	0.00	0.00	0.00	0.00	0.00
Function 2113 Undesignated								
130 Additional Salary	0.00	894.14	0.00	0.00	0.00	0.00	0.00	0.00
100 Salaries	0.00	894.14	0.00	0.00	0.00	0.00	0.00	0.00
212 PERS PU	0.00	53.65	0.00	0.00	0.00	0.00	0.00	0.00
220 Social Security	0.00	68.41	0.00	0.00	0.00	0.00	0.00	0.00
231 Workers Comp	0.00	1.88	0.00	0.00	0.00	0.00	0.00	0.00
232 Unemployment	0.00	0.89	0.00	0.00	0.00	0.00	0.00	0.00
200 Benefits	0.00	124.83	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2113 Undesignated	0.00	1,018.97	0.00	0.00	0.00	0.00	0.00	0.00
Function 2119 Expulsion Services								
130 Additional Salary	0.00	894.14	0.00	0.00	0.00	0.00	0.00	0.00
100 Salaries	0.00	894.14	0.00	0.00	0.00	0.00	0.00	0.00
211 PERS ER	0.00	19.49	0.00	0.00	0.00	0.00	0.00	0.00
220 Social Security	0.00	68.41	0.00	0.00	0.00	0.00	0.00	0.00
231 Workers Comp	0.00	1.88	0.00	0.00	0.00	0.00	0.00	0.00
232 Unemployment	0.00	0.89	0.00	0.00	0.00	0.00	0.00	0.00
200 Benefits	0.00	90.67	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2119 Expulsion Services	0.00	984.81	0.00	0.00	0.00	0.00	0.00	0.00
Function 2120 Guidance Services								
130 Additional Salary	0.00	22,018.04	0.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE

Fund 250 Non-Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
100	Salaries	0.00	22,018.04	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	155.92	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	1,321.12	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	1,684.58	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	46.30	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	21.92	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	3,229.84	0.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	491.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	36,300.00	36,300.00	36,500.00	0.00	36,500.00	36,500.00	36,500.00	0.00
300	Purchased Services	36,791.76	36,300.00	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	8,200.00	8,200.00	8,200.00	0.00
470	Computer Software	17,906.00	15,871.00	18,000.00	0.00	18,000.00	18,000.00	18,000.00	0.00
400	Supplies	17,906.00	15,871.00	55,000.00	0.00	53,200.00	53,200.00	53,200.00	0.00
Total Function 2120	Guidance Services	54,697.76	77,418.88	91,500.00	0.00	89,700.00	89,700.00	89,700.00	0.00

Function 2130 Health Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
130	Additional Salary	0.00	8,922.80	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	8,922.80	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	51.97	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	428.07	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	68.63	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	682.67	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	18.77	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	8.90	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	0.11	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	1,259.12	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
300	Purchased Services	0.00	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
Total Function 2130	Health Services	0.00	10,181.92	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00

Function 2140 Evaluation Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
130	Additional Salary	0.00	5,275.55	0.00	0.00	0.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
100	Salaries	0.00	5,275.55	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	17.55	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	107.30	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	335.20	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	9.21	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	31.73	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	0.26	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	501.25	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2140	Evaluation Services	0.00	5,776.80	0.00	0.00	0.00	0.00	0.00	0.00
Function 2190	Office of Student Services								
113	Administrator Salaries	2,093.80	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	174.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	2,268.20	1,788.28	52,000.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	222.75	19.49	2,500.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	138.50	107.30	3,000.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	326.62	0.00	7,200.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	173.52	136.82	4,000.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	4.61	3.76	180.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	2.27	1.78	50.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.46	0.00	10.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	0.00	0.00	6,600.00	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	40.00	0.00	360.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	908.73	269.15	24,000.00	0.00	0.00	0.00	0.00	0.00
690	Grant Indirect Charges	34,237.69	37,020.10	60,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00
600	Other	34,237.69	37,020.10	60,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00
Total Function 2190	Office of Student Services	37,414.62	39,077.53	136,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00
Function 2210	Improvement of Instruction Services								
130	Additional Salary	0.00	11,444.62	0.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 250	**Non-Federal Revenue Grants**								
Function 2210	**Improvement of Instruction Services**								
134	Extra Hours	145.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	145.65	11,444.62	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	107.20	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	8.79	659.87	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	20.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	10.99	875.61	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.29	24.07	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.14	11.40	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	41.26	1,678.15	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	0.00	0.00	864.00	864.00	864.00	0.00
400	Supplies	0.00	0.00	0.00	0.00	864.00	864.00	864.00	0.00
Total Function 2210	Improvement of Instruction Services	186.91	13,122.77	0.00	0.00	864.00	864.00	864.00	0.00
Function 2220	**Media Support and Libraries**								
130	Additional Salary	0.00	14,082.40	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	14,082.40	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	77.96	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	737.67	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	940.61	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	25.85	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	12.24	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	1,794.33	0.00	0.00	0.00	0.00	0.00	0.00
430	Library Books	3,048.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	3,048.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2220	Media Support and Libraries	3,048.98	15,876.73	0.00	0.00	0.00	0.00	0.00	0.00
Function 2230	**Assessment And Testing**								
470	Computer Software	49,580.01	52,062.80	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
400	Supplies	49,580.01	52,062.80	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 250	**Non-Federal Revenue Grants**								
Total Function 2230	**Assessment And Testing**	49,580.01	52,062.80	50,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
Function 2240	**Instructional Staff Development**								
130	Additional Salary	0.00	0.00	0.00	0.00	27,100.00	27,100.00	27,100.00	0.00
134	Extra Hours	20,350.00	43,002.56	74,150.00	0.00	129,150.00	129,150.00	129,150.00	0.00
100	Salaries	20,350.00	43,002.56	74,150.00	0.00	156,250.00	156,250.00	156,250.00	0.00
211	PERS ER	138.67	318.16	5,620.00	0.00	10,670.00	10,670.00	10,670.00	0.00
212	PERS PU	1,211.74	2,530.34	4,449.00	0.00	8,149.00	8,149.00	8,149.00	0.00
213	PERS UAL	2,980.84	6,560.18	6,873.00	0.00	14,874.00	14,874.00	14,874.00	0.00
220	Social Security	1,519.14	3,202.21	5,673.00	0.00	11,495.00	11,495.00	11,495.00	0.00
231	Workers Comp	42.11	91.57	241.00	0.00	706.00	706.00	706.00	0.00
232	Unemployment	19.90	42.02	181.00	0.00	756.00	756.00	756.00	0.00
233	WC Hourly Assess	7.08	10.85	58.00	0.00	588.00	588.00	588.00	0.00
234	PFMLI	0.00	0.00	161.00	0.00	756.00	756.00	756.00	0.00
246	Staff Tuition Reimbursement	5,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	10,969.48	12,755.33	23,256.00	0.00	47,994.00	47,994.00	47,994.00	0.00
310	Instr Professional Services	5,500.00	39,150.00	103,837.00	0.00	201,000.00	201,000.00	201,000.00	0.00
314	Class Sub Services	0.00	1,752.66	30,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
315	Licensed Sub Services	0.00	44,778.34	54,000.00	0.00	79,000.00	79,000.00	79,000.00	0.00
340	Travel	2,952.47	2,926.74	4,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
300	Purchased Services	8,452.47	88,607.74	191,837.00	0.00	334,000.00	334,000.00	334,000.00	0.00
410	Consumable Supplies	27,785.01	0.00	0.00	0.00	62,000.00	62,000.00	62,000.00	0.00
460	Non-consumable Supplies	479.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	28,264.61	0.00	0.00	0.00	62,000.00	62,000.00	62,000.00	0.00
Total Function 2240	**Instructional Staff Development**	68,036.56	144,365.63	289,243.00	0.00	600,244.00	600,244.00	600,244.00	0.00
Function 2310	**Board Of Education Services**								
130	Additional Salary	0.00	894.14	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	894.14	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	19.49	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	68.41	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	1.88	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	0.89	0.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 250	**Non-Federal Revenue Grants**								
200	Benefits	0.00	90.67	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2310	Board Of Education Services	0.00	984.81	0.00	0.00	0.00	0.00	0.00	0.00
Function 2320	Executive Administration								
130	Additional Salary	0.00	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	19.49	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	107.30	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	136.82	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	3.76	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	1.78	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	269.15	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2320	Executive Administration	0.00	2,057.43	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410	Principals Office								
130	Additional Salary	0.00	35,764.38	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	35,764.38	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	253.37	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	1,984.98	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	2,667.88	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	73.32	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	34.72	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	5,014.27	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	0.00	7,614.57	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	0.00	7,614.57	0.00	0.00	0.00	0.00	0.00
Total Function 2410	Principals Office	0.00	40,778.65	7,614.57	0.00	0.00	0.00	0.00	0.00
Function 2510	Business Operations								
130	Additional Salary	0.00	4,470.70	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	4,470.70	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	19.49	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	214.60	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	342.05	0.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 250	**Non-Federal Revenue Grants**								
Function 2510	**Business Operations**								
231	Workers Comp	0.00	9.40	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	4.45	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	589.99	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2510	Business Operations	0.00	5,060.69	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540	**Physical Plant Operations/Maintenance**								
310	Instr Professional Services	32,050.00	7,800.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
300	Purchased Services	32,050.00	7,800.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Total Function 2540	Physical Plant Operations/Maintenance	32,050.00	7,800.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00	0.00
Function 2542	**Care & Upkeep Of Bldg Services**								
130	Additional Salary	0.00	29,171.16	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	29,171.16	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	97.45	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	1,374.77	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	2,163.45	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	472.48	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	28.15	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	4,136.30	0.00	0.00	0.00	0.00	0.00	0.00
322	Repair And Maintenance Services	19,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
327	Water And Sewage	7,060.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	26,660.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	1,306.19	2,566.65	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	10,932.00	16,614.75	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	12,238.19	19,181.40	0.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	32,740.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	32,740.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2542	Care & Upkeep Of Bldg Services	71,638.52	52,488.86	0.00	0.00	0.00	0.00	0.00	0.00
Function 2544	**Maintenance Services**								
130	Additional Salary	0.00	13,412.10	0.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 250	**Non-Federal Revenue Grants**								
100	Salaries	0.00	13,412.10	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	19.49	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	751.10	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	1,026.15	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	218.98	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	13.35	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	2,029.07	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	3,251.64	558.00	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	3,748.60	0.00	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	7,000.24	558.00	45,000.00	0.00	45,000.00	45,000.00	45,000.00	0.00
410	Consumable Supplies	9.97	0.00	75,000.00	0.00	68,000.00	68,000.00	68,000.00	0.00
460	Non-consumable Supplies	411.35	0.00	230,000.00	0.00	215,000.00	215,000.00	215,000.00	0.00
400	Supplies	421.32	0.00	305,000.00	0.00	283,000.00	283,000.00	283,000.00	0.00
540	Depreciable Equipment	0.00	11,197.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
500	Capital Outlay	0.00	11,197.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Total Function 2544	Maintenance Services	7,421.56	27,196.17	450,000.00	0.00	428,000.00	428,000.00	428,000.00	0.00
Function 2546	**Security Services**								
130	Additional Salary	0.00	6,035.14	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	6,035.14	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	268.25	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	342.05	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	7.52	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	4.45	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	622.27	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	6,705.19	3,242.55	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
460	Non-consumable Supplies	0.00	18,927.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	6,705.19	22,169.55	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 250	**Non-Federal Revenue Grants**								
Total Function 2546	**Security Services**	6,705.19	29,426.96	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
Function 2550	**Student Transportation**								
130	Additional Salary	0.00	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	107.30	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	136.82	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	23.77	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	1.78	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	269.67	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimbursable Student Transp	0.00	5,054.75	0.00	0.00	0.00	0.00	0.00	0.00
332	Non Reimbursable Student Transp	0.00	10,820.52	0.00	0.00	65,000.00	65,000.00	65,000.00	0.00
300	Purchased Services	0.00	15,875.27	0.00	0.00	65,000.00	65,000.00	65,000.00	0.00
Total Function 2550	**Student Transportation**	0.00	17,933.22	0.00	0.00	65,000.00	65,000.00	65,000.00	0.00
Function 2570	**Purchasing and Warehouse**								
130	Additional Salary	0.00	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	38.98	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	107.30	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	136.82	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	23.77	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	1.78	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	308.65	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2570	**Purchasing and Warehouse**	0.00	2,096.93	0.00	0.00	0.00	0.00	0.00	0.00
Function 2633	**Public Information Services**								
114	Managerial/Supervisory	80,703.00	85,592.00	87,304.00	1.00	102,031.00	102,031.00	102,031.00	1.00
130	Additional Salary	0.00	894.14	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	80,703.00	86,486.14	87,304.00	1.00	102,031.00	102,031.00	102,031.00	1.00
211	PERS ER	879.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	4,962.24	5,333.17	5,382.24	0.00	6,287.41	6,287.41	6,287.41	0.00
213	PERS UAL	12,132.40	13,138.32	13,401.13	0.00	15,661.80	15,661.80	15,661.80	0.00

Fund 250 Non-Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 2633	**Public Information Services**								
220	Social Security	6,082.50	6,552.87	6,620.16	0.00	7,805.40	7,805.40	7,805.40	0.00
231	Workers Comp	165.54	182.24	183.96	0.00	222.60	222.60	222.60	0.00
232	Unemployment	79.50	85.67	86.52	0.00	102.00	102.00	102.00	0.00
233	WC Hourly Assess	24.39	24.20	24.98	0.00	23.38	23.38	23.38	0.00
234	PFMLI	0.00	0.00	349.20	0.00	408.12	408.12	408.12	0.00
244	Health Insur	16,496.00	17,096.00	17,796.00	0.00	1,550.00	1,550.00	1,550.00	0.00
248	District Paid TSA	2,000.00	2,400.00	2,400.00	0.00	2,760.00	2,760.00	2,760.00	0.00
200	Benefits	42,822.23	44,812.47	46,244.19	0.00	34,820.71	34,820.71	34,820.71	0.00
340	Travel	499.24	2,532.18	1,855.81	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	149.00	188.00	500.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	648.24	2,720.18	2,355.81	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	39.00	119.99	200.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	179.98	1,848.00	500.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	719.87	599.88	400.00	0.00	552.29	552.29	552.29	0.00
480	Computer Hardware	389.71	0.00	400.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	1,328.56	2,567.87	1,500.00	0.00	552.29	552.29	552.29	0.00
Total Function 2633	**Public Information Services**	125,502.03	136,586.66	137,404.00	1.00	137,404.00	137,404.00	137,404.00	1.00
Function 2640	**Staff Services/Human Resource Dept**								
130	Additional Salary	0.00	6,177.82	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	6,177.82	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	48.71	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	829.82	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	1,449.52	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	92.76	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	18.89	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	2,439.70	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	21,203.56	0.00	20,000.00	0.00	300.00	300.00	300.00	0.00
400	Supplies	21,203.56	0.00	20,000.00	0.00	300.00	300.00	300.00	0.00
Total Function 2640	**Staff Services/Human Resource Dept**	21,203.56	8,617.52	20,000.00	0.00	300.00	300.00	300.00	0.00

Fund 250 Non-Federal Revenue Grants

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 2660	**Technology Services**								
130	Additional Salary	0.00	7,153.12	0.00	0.00	0.00	0.00	0.00	0.00
100	**Salaries**	0.00	7,153.12	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	38.98	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	429.20	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	547.28	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	15.04	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	7.12	0.00	0.00	0.00	0.00	0.00	0.00
200	**Benefits**	0.00	1,037.62	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	42,408.49	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	128,295.48	0.00	0.00	0.00	0.00	0.00	0.00
400	**Supplies**	0.00	170,703.97	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660	**Technology Services**	0.00	178,894.71	0.00	0.00	0.00	0.00	0.00	0.00
Function 3100	**Nutrition Services**								
130	Additional Salary	0.00	26,520.50	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	347.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	**Salaries**	347.97	26,520.50	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	7.59	131.57	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	1,302.76	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	53.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	22.96	1,973.27	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	5.39	392.62	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.30	25.73	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	**Benefits**	89.79	3,825.95	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**	437.76	30,346.45	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
Function 3300	**Community Services**								
380	Non-Instr Professional Services, Memberships	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 250	**Non-Federal Revenue Grants**								
300	Purchased Services	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	3,938.41	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	3,938.41	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 3300	Community Services	0.00	4,088.41	0.00	0.00	0.00	0.00	0.00	0.00
Function 3500	Child Care Services								
310	Instr Professional Services	364,876.60	0.00	375,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	364,876.60	0.00	375,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 3500	Child Care Services	364,876.60	0.00	375,000.00	0.00	0.00	0.00	0.00	0.00
Function 4150	Building Acquisition, Construction, & Improvement								
389	Non Instr Professional & Technical Serv	0.00	9,375.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	9,375.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	3,967.50	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	3,967.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	0.00	13,342.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 250	**Non-Federal Revenue Grants**	3,677,917.60	3,240,752.88	4,110,246.00	1.78	4,602,565.00	4,602,565.00	4,602,565.00	3.00

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

251 Student Investment Account - SIA

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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Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 251	**Student Investment Account - SIA**								
3299	Other Restricted Grants-in-aid	4,229,209.16	4,293,130.71	4,198,070.00	0.00	4,870,000.00	4,870,000.00	4,870,000.00	0.00
3000	Revenues from State Sources	4,229,209.16	4,293,130.71	4,198,070.00	0.00	4,870,000.00	4,870,000.00	4,870,000.00	0.00
Total Fund 251	Student Investment Account - SIA	4,229,209.16	4,293,130.71	4,198,070.00	0.00	4,870,000.00	4,870,000.00	4,870,000.00	0.00

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Fund 251 Student Investment Account - SIA

Function 1111 K- 5 Elementary Instruction

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	555,795.17	483,087.59	551,543.00	10.00	816,171.00	816,171.00	816,171.00	12.00
112	Classified Salaries	0.00	0.00	0.00	0.00	26,686.52	26,686.52	26,686.52	1.00
132	Stipends-Coaching	0.00	0.00	0.00	0.00	40,412.50	40,412.50	40,412.50	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
137	Opt-out Insur	13,447.00	20,892.00	20,892.00	0.00	37,110.00	37,110.00	37,110.00	0.00
100	Salaries	569,472.17	503,979.59	572,435.00	10.00	920,380.02	920,380.02	920,380.02	13.00
211	PERS ER	6,723.83	0.00	1,338.61	0.00	8,636.28	8,636.28	8,636.28	0.00
212	PERS PU	31,369.52	28,528.50	31,161.95	0.00	48,238.73	48,238.73	48,238.73	0.00
213	PERS UAL	78,961.65	72,913.92	83,074.32	0.00	130,701.45	130,701.45	130,701.45	0.00
220	Social Security	42,032.53	37,569.38	42,750.46	0.00	68,087.32	68,087.32	68,087.32	0.00
231	Workers Comp	1,166.48	1,061.97	1,206.24	0.00	2,008.55	2,008.55	2,008.55	0.00
232	Unemployment	549.41	491.02	558.83	0.00	890.17	890.17	890.17	0.00
233	WC Hourly Assess	177.22	174.42	184.88	0.00	245.40	245.40	245.40	0.00
234	PFMLI	0.00	0.00	2,289.84	0.00	3,560.58	3,560.58	3,560.58	0.00
244	Health Insur	132,288.46	115,128.94	123,912.72	0.00	130,200.00	130,200.00	130,200.00	0.00
248	District Paid TSA	720.00	480.00	480.00	0.00	2,400.00	2,400.00	2,400.00	0.00
200	Benefits	293,989.10	256,348.15	286,957.85	0.00	394,968.48	394,968.48	394,968.48	0.00
315	Licensed Sub Services	12,882.09	24,878.23	14,700.00	0.00	12,000.00	12,000.00	12,000.00	0.00
324	Copier Machine Costs	205.28	36.68	2,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
340	Travel	613.56	253.61	5,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
355	Printing And Binding	1,217.25	2,820.00	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	860.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	14,918.18	28,848.52	21,700.00	0.00	14,000.00	14,000.00	14,000.00	0.00
410	Consumable Supplies	396,974.75	212,759.54	68,000.00	0.00	14,500.00	14,500.00	14,500.00	0.00
430	Library Books	167,550.09	109,054.09	68,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
460	Non-consumable Supplies	73,180.23	75,036.68	102,500.00	0.00	30,500.00	30,500.00	30,500.00	0.00
470	Computer Software	0.00	76,500.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	1,196.00	5,083.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00	0.00
400	Supplies	638,901.07	478,433.31	240,500.00	0.00	57,000.00	57,000.00	57,000.00	0.00
540	Depreciable Equipment	0.00	46,235.79	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	46,235.79	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	K- 5 Elementary Instruction	1,517,280.52	1,313,845.36	1,121,592.85	10.00	1,386,348.50	1,386,348.50	1,386,348.50	13.00

Fund 251 Student Investment Account - SIA

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1113	**Elementary Extra Curricular, K-5**								
132	Stipends-Coaching	6,000.00	29,811.00	28,374.50	0.00	85,547.85	85,547.85	85,547.85	0.00
100	**Salaries**	**6,000.00**	**29,811.00**	**28,374.50**	**0.00**	**85,547.85**	**85,547.85**	**85,547.85**	**0.00**
211	PERS ER	13.10	166.04	198.04	0.00	381.42	381.42	381.42	0.00
212	PERS PU	324.56	1,669.23	1,620.31	0.00	4,682.27	4,682.27	4,682.27	0.00
213	PERS UAL	824.90	4,392.09	4,219.46	0.00	12,342.91	12,342.91	12,342.91	0.00
220	Social Security	433.16	2,194.62	2,123.64	0.00	6,248.90	6,248.90	6,248.90	0.00
231	Workers Comp	12.35	62.98	59.61	0.00	195.14	195.14	195.14	0.00
232	Unemployment	5.72	28.63	27.69	0.00	81.62	81.62	81.62	0.00
233	WC Hourly Assess	2.08	10.10	9.46	0.00	23.93	23.93	23.93	0.00
234	PFMLI	0.00	0.00	113.39	0.00	326.81	326.81	326.81	0.00
244	Health Insur	0.00	3.74	0.48	0.00	0.00	0.00	0.00	0.00
200	**Benefits**	**1,615.87**	**8,527.43**	**8,372.08**	**0.00**	**24,283.00**	**24,283.00**	**24,283.00**	**0.00**
Total Function 1113	**Elementary Extra Curricular, K-5**	**7,615.87**	**38,338.43**	**36,746.58**	**0.00**	**109,830.85**	**109,830.85**	**109,830.85**	**0.00**
Function 1121	**Middle School Programs, 6-8**								
111	Licensed Salaries	368,767.69	341,098.27	403,519.00	6.00	490,832.50	490,832.50	490,832.50	6.50
132	Stipends-Coaching	16,170.82	12,172.40	19,042.41	0.00	19,205.90	19,205.90	19,205.90	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	557.84	1,220.98	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	1,103.50	6,964.00	6,964.00	0.00	22,266.00	22,266.00	22,266.00	0.00
100	**Salaries**	**386,599.85**	**361,455.65**	**429,525.41**	**6.00**	**532,304.40**	**532,304.40**	**532,304.40**	**6.50**
211	PERS ER	6,561.65	4,823.74	6,352.47	0.00	5,525.36	5,525.36	5,525.36	0.00
212	PERS PU	16,310.43	19,208.37	17,231.56	0.00	27,372.51	27,372.51	27,372.51	0.00
213	PERS UAL	50,944.46	55,483.46	64,397.07	0.00	81,708.85	81,708.85	81,708.85	0.00
220	Social Security	28,012.68	26,571.57	31,698.16	0.00	40,015.51	40,015.51	40,015.51	0.00
231	Workers Comp	795.56	761.78	893.34	0.00	1,161.16	1,161.16	1,161.16	0.00
232	Unemployment	366.16	347.38	351.60	0.00	522.99	522.99	522.99	0.00
233	WC Hourly Assess	113.88	103.61	112.43	0.00	130.17	130.17	130.17	0.00
234	PFMLI	0.00	0.00	1,678.14	0.00	2,092.48	2,092.48	2,092.48	0.00
244	Health Insur	96,566.46	75,734.64	72,384.51	0.00	83,700.00	83,700.00	83,700.00	0.00
248	District Paid TSA	520.00	720.00	735.73	0.00	3,000.00	3,000.00	3,000.00	0.00
200	**Benefits**	**200,191.28**	**183,754.55**	**195,835.01**	**0.00**	**245,229.03**	**245,229.03**	**245,229.03**	**0.00**
315	Licensed Sub Services	456.74	4,667.00	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE

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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1121	Middle School Programs, 6-8								
340	Travel	0.00	1,070.40	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	2,195.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	456.74	7,932.40	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
410	Consumable Supplies	48,598.08	61,173.64	45,980.00	0.00	34,000.00	34,000.00	34,000.00	0.00
430	Library Books	42,887.75	25,439.65	27,000.00	0.00	15,000.00	15,000.00	15,000.00	0.00
460	Non-consumable Supplies	62,483.03	123,333.98	27,000.00	0.00	14,500.00	14,500.00	14,500.00	0.00
480	Computer Hardware	15,590.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	169,558.86	209,947.27	99,980.00	0.00	63,500.00	63,500.00	63,500.00	0.00
540	Depreciable Equipment	0.00	32,148.97	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	32,148.97	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs, 6-8	756,806.73	795,238.84	725,340.42	6.00	846,033.43	846,033.43	846,033.43	6.50
Function 1122	Middle School Extra Curricular, 6-8								
132	Stipends-Coaching	5,578.00	15,771.58	24,877.00	0.00	11,162.84	11,162.84	11,162.84	0.00
100	Salaries	5,578.00	15,771.58	24,877.00	0.00	11,162.84	11,162.84	11,162.84	0.00
211	PERS ER	91.49	281.81	423.06	0.00	120.12	120.12	120.12	0.00
212	PERS PU	310.49	562.90	344.74	0.00	164.67	164.67	164.67	0.00
213	PERS UAL	785.99	2,200.37	2,204.96	0.00	1,263.79	1,263.79	1,263.79	0.00
220	Social Security	421.04	1,182.83	1,085.15	0.00	629.76	629.76	629.76	0.00
231	Workers Comp	11.45	33.23	78.22	0.00	17.82	17.82	17.82	0.00
232	Unemployment	5.52	15.45	14.19	0.00	8.25	8.25	8.25	0.00
233	WC Hourly Assess	1.86	4.60	5.43	0.00	2.33	2.33	2.33	0.00
234	PFMLI	0.00	0.00	57.31	0.00	33.00	33.00	33.00	0.00
200	Benefits	1,627.84	4,281.19	4,213.06	0.00	2,239.74	2,239.74	2,239.74	0.00
340	Travel	0.00	524.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	524.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	895.99	933.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	895.99	933.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extra Curricular, 6-8	8,101.83	21,509.77	29,090.06	0.00	13,402.58	13,402.58	13,402.58	0.00

Function 1131 High School Program, 9-12

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Function 1131 High School Program, 9-12

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
111	Licensed Salaries	44,338.00	47,219.00	51,495.00	1.00	47,995.00	47,995.00	47,995.00	1.00
132	Stipends-Coaching	0.00	0.00	4,185.00	0.00	4,800.00	4,800.00	4,800.00	0.00
134	Extra Hours	8,965.09	11,720.86	10,269.68	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	6,723.50	2,890.00	0.00	0.00	7,422.00	7,422.00	7,422.00	0.00
100	Salaries	60,026.59	61,829.86	65,949.68	1.00	60,217.00	60,217.00	60,217.00	1.00
211	PERS ER	108.05	0.00	0.00	0.00	1,438.10	1,438.10	1,438.10	0.00
212	PERS PU	1,329.95	3,074.70	3,157.86	0.00	289.35	289.35	289.35	0.00
213	PERS UAL	3,504.70	7,865.96	8,078.72	0.00	4,281.26	4,281.26	4,281.26	0.00
220	Social Security	4,591.66	3,995.82	4,093.07	0.00	4,600.55	4,600.55	4,600.55	0.00
231	Workers Comp	123.25	110.33	113.30	0.00	131.46	131.46	131.46	0.00
232	Unemployment	60.02	52.28	53.54	0.00	60.12	60.12	60.12	0.00
233	WC Hourly Assess	24.94	20.36	20.37	0.00	21.25	21.25	21.25	0.00
234	PFMLI	0.00	0.00	215.12	0.00	240.67	240.67	240.67	0.00
244	Health Insur	39.26	10,045.36	17,799.70	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	0.00	0.00	0.00	0.00	600.00	600.00	600.00	0.00
200	Benefits	9,781.83	25,164.81	33,531.68	0.00	11,662.76	11,662.76	11,662.76	0.00
310	Instr Professional Services	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	491.76	504.54	0.00	0.00	0.00	0.00	0.00	0.00
322	Repair And Maintenance Services	13,150.93	4,954.00	5,000.00	0.00	2,500.00	2,500.00	2,500.00	0.00
340	Travel	0.00	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	13,642.69	9,458.54	5,000.00	0.00	2,500.00	2,500.00	2,500.00	0.00
410	Consumable Supplies	39,149.20	47,455.15	43,687.46	0.00	10,500.00	10,500.00	10,500.00	0.00
430	Library Books	44,151.98	25,673.21	26,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00
460	Non-consumable Supplies	68,633.88	51,471.41	30,000.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	3,750.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	9,434.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	161,369.06	128,349.77	99,687.46	0.00	11,500.00	11,500.00	11,500.00	0.00
540	Depreciable Equipment	0.00	36,108.09	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	36,108.09	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Program, 9-12	244,820.17	260,911.07	204,168.82	1.00	85,879.76	85,879.76	85,879.76	1.00

Function 1132 High School Extra Curricular, 9-12

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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1132	**High School Extra Curricular, 9-12**								
132	Stipends-Coaching	6,212.00	0.00	26,962.50	0.00	11,348.56	11,348.56	11,348.56	0.00
100	Salaries	6,212.00	0.00	26,962.50	0.00	11,348.56	11,348.56	11,348.56	0.00
211	PERS ER	118.14	0.00	0.00	0.00	119.68	119.68	119.68	0.00
212	PERS PU	372.86	0.00	0.00	0.00	329.34	329.34	329.34	0.00
213	PERS UAL	944.16	0.00	0.00	0.00	842.59	842.59	842.59	0.00
220	Social Security	457.39	0.00	0.00	0.00	415.25	415.25	415.25	0.00
231	Workers Comp	12.82	0.00	0.00	0.00	11.99	11.99	11.99	0.00
232	Unemployment	6.00	0.00	0.00	0.00	5.39	5.39	5.39	0.00
233	WC Hourly Assess	1.57	0.00	0.00	0.00	1.26	1.26	1.26	0.00
234	PFMLI	0.00	0.00	0.00	0.00	21.67	21.67	21.67	0.00
200	Benefits	1,912.94	0.00	0.00	0.00	1,747.17	1,747.17	1,747.17	0.00
322	Repair And Maintenance Services	44,448.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	44,448.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	1,964.59	1,063.74	20,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	1,964.59	1,063.74	20,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extra Curricular, 9-12	54,537.58	1,063.74	46,962.50	0.00	13,095.73	13,095.73	13,095.73	0.00
Function 1220	**Developmental Learning Centers**								
112	Classified Salaries	14,841.92	26,683.25	27,934.91	1.13	44,165.24	44,165.24	44,165.24	1.81
132	Stipends-Coaching	2,599.52	3,260.45	5,688.50	0.00	2,978.30	2,978.30	2,978.30	0.00
100	Salaries	17,441.44	29,943.70	33,623.41	1.13	47,143.54	47,143.54	47,143.54	1.81
211	PERS ER	14.20	0.00	749.52	0.00	0.00	0.00	0.00	0.00
212	PERS PU	616.44	1,260.79	373.79	0.00	5,727.04	5,727.04	5,727.04	0.00
213	PERS UAL	1,564.67	3,224.38	2,872.51	0.00	3,876.81	3,876.81	3,876.81	0.00
220	Social Security	1,332.18	2,287.91	2,357.80	0.00	3,606.19	3,606.19	3,606.19	0.00
231	Workers Comp	36.07	63.03	65.03	0.00	147.25	147.25	147.25	0.00
232	Unemployment	17.41	29.97	30.73	0.00	47.16	47.16	47.16	0.00
233	WC Hourly Assess	11.41	19.78	19.85	0.00	14.55	14.55	14.55	0.00
234	PFMLI	0.00	0.00	123.29	0.00	113.08	113.08	113.08	0.00
244	Health Insur	1,384.36	393.50	180.00	0.00	37,200.00	37,200.00	37,200.00	0.00
200	Benefits	4,976.74	7,279.36	6,772.52	0.00	50,732.08	50,732.08	50,732.08	0.00

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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1220	**Developmental Learning Centers**								
314	Class Sub Services	100.29	577.60	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	100.29	577.60	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1220	Developmental Learning Centers	22,518.47	37,800.66	40,395.93	1.13	97,875.62	97,875.62	97,875.62	1.81
Function 1221	**Turn Around Program/Learning Center**								
132	Stipends-Coaching	1,915.83	0.00	2,279.18	0.00	694.38	694.38	694.38	0.00
100	Salaries	1,915.83	0.00	2,279.18	0.00	694.38	694.38	694.38	0.00
211	PERS ER	10.45	0.00	16.44	0.00	0.00	0.00	0.00	0.00
212	PERS PU	115.09	0.00	0.00	0.00	41.66	41.66	41.66	0.00
213	PERS UAL	289.48	0.00	115.56	0.00	106.59	106.59	106.59	0.00
220	Social Security	137.82	0.00	57.60	0.00	53.12	53.12	53.12	0.00
231	Workers Comp	3.95	0.00	1.68	0.00	1.51	1.51	1.51	0.00
232	Unemployment	1.80	0.00	0.00	0.00	0.69	0.69	0.69	0.00
233	WC Hourly Assess	0.57	0.00	0.22	0.00	0.29	0.29	0.29	0.00
234	PFMLI	0.00	0.00	3.00	0.00	2.78	2.78	2.78	0.00
200	Benefits	559.16	0.00	194.50	0.00	206.64	206.64	206.64	0.00
Total Function 1221	Turn Around Program/Learning Center	2,474.99	0.00	2,473.68	0.00	901.02	901.02	901.02	0.00
Function 1226	**Home Instruction**								
111	Licensed Salaries	24,235.08	62,235.19	53,246.00	1.00	56,727.00	56,727.00	56,727.00	1.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	631.60	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	0.00	48,825.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	0.00	0.00	0.00	4,314.75	4,314.75	4,314.75	0.00
100	Salaries	24,235.08	62,866.79	102,071.00	1.00	61,041.75	61,041.75	61,041.75	1.00
212	PERS PU	1,454.11	3,772.03	3,194.76	0.00	3,662.52	3,662.52	3,662.52	0.00
213	PERS UAL	3,720.07	9,650.06	8,173.31	0.00	9,369.96	9,369.96	9,369.96	0.00
220	Social Security	1,743.44	4,576.69	3,876.36	0.00	4,669.68	4,669.68	4,669.68	0.00
231	Workers Comp	50.30	132.47	112.20	0.00	133.20	133.20	133.20	0.00
232	Unemployment	22.79	59.82	50.64	0.00	61.08	61.08	61.08	0.00
233	WC Hourly Assess	9.18	17.83	18.44	0.00	17.39	17.39	17.39	0.00
234	PFMLI	0.00	0.00	213.00	0.00	244.20	244.20	244.20	0.00
244	Health Insur	9,681.00	21,445.00	17,796.00	0.00	0.00	0.00	0.00	0.00

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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
200	Benefits	16,680.89	39,653.90	33,434.71	0.00	18,158.03	18,158.03	18,158.03	0.00
315	Licensed Sub Services	0.00	3,425.12	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
300	Purchased Services	0.00	3,425.12	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Function 1226	Home Instruction	40,915.97	105,945.81	135,505.71	1.00	84,199.78	84,199.78	84,199.78	1.00
Function 1250	LRC Classroom								
111	Licensed Salaries	0.00	0.00	0.00	0.00	131,249.25	131,249.25	131,249.25	1.75
112	Classified Salaries	7,113.27	15,260.53	9,175.86	0.36	65,573.71	65,573.71	65,573.71	3.52
124	Temporary Salaries	0.00	0.00	0.00	0.00	37,361.88	37,361.88	37,361.88	1.38
132	Stipends-Coaching	9,358.83	9,070.41	19,806.11	0.00	18,691.79	18,691.79	18,691.79	0.00
134	Extra Hours	783.68	46.53	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	0.00	0.00	0.00	7,422.00	7,422.00	7,422.00	0.00
100	Salaries	17,255.78	24,377.47	28,981.97	0.36	260,298.63	260,298.63	260,298.63	6.64
211	PERS ER	127.84	52.44	127.85	0.00	2,793.98	2,793.98	2,793.98	0.00
212	PERS PU	1,039.13	1,427.57	961.56	0.00	7,810.70	7,810.70	7,810.70	0.00
213	PERS UAL	2,615.55	3,636.62	3,038.32	0.00	28,705.07	28,705.07	28,705.07	0.00
220	Social Security	1,279.28	1,833.72	1,452.35	0.00	19,167.30	19,167.30	19,167.30	0.00
231	Workers Comp	35.58	51.21	43.44	0.00	547.75	547.75	547.75	0.00
232	Unemployment	16.86	24.00	18.24	0.00	250.54	250.54	250.54	0.00
233	WC Hourly Assess	8.07	12.31	9.18	0.00	91.86	91.86	91.86	0.00
234	PFMLI	0.00	0.00	82.08	0.00	1,002.14	1,002.14	1,002.14	0.00
244	Health Insur	853.80	785.34	855.72	0.00	37,200.00	37,200.00	37,200.00	0.00
248	District Paid TSA	40.80	78.27	40.80	0.00	7.19	7.19	7.19	0.00
200	Benefits	6,016.91	7,901.48	6,629.54	0.00	97,576.53	97,576.53	97,576.53	0.00
314	Class Sub Services	274.11	1,168.64	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	274.11	1,168.64	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	LRC Classroom	23,546.80	33,447.59	35,611.51	0.36	357,875.16	357,875.16	357,875.16	6.64
Function 1251	SRC Classroom								
112	Classified Salaries	0.00	0.00	0.00	0.00	1,026.99	1,026.99	1,026.99	0.06
122	Classified Subs	55.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	8,779.59	8,745.31	8,745.31	0.00	0.00	0.00	0.00	0.00
100	Salaries	8,835.47	8,745.31	8,745.31	0.00	1,026.99	1,026.99	1,026.99	0.06

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 251	**Student Investment Account - SIA**								
Function 1251	**SRC Classroom**								
211	PERS ER	191.93	191.18	191.12	0.00	20.55	20.55	20.55	0.00
212	PERS PU	528.19	526.16	526.12	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	1,332.49	1,342.38	1,342.39	0.00	52.56	52.56	52.56	0.00
220	Social Security	722.65	593.05	647.42	0.00	78.48	78.48	78.48	0.00
231	Workers Comp	21.40	18.47	18.37	0.00	2.25	2.25	2.25	0.00
232	Unemployment	9.47	7.75	8.47	0.00	0.99	0.99	0.99	0.00
233	WC Hourly Assess	3.27	2.08	2.08	0.00	0.65	0.65	0.65	0.00
234	PFMLI	0.00	0.00	35.09	0.00	4.14	4.14	4.14	0.00
244	Health Insur	1,200.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	4,009.53	2,681.07	2,771.06	0.00	159.62	159.62	159.62	0.00
314	Class Sub Services	820.52	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	1,598.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	2,418.74	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1251	**SRC Classroom**	15,263.74	11,426.38	12,516.37	0.00	1,186.61	1,186.61	1,186.61	0.06
Function 1252	**ERC Classroom**								
111	Licensed Salaries	128,739.00	75,407.00	139,851.00	2.00	0.00	0.00	0.00	0.00
112	Classified Salaries	108,337.92	47,682.64	24,175.76	0.88	51,906.40	51,906.40	51,906.40	1.75
132	Stipends-Coaching	0.00	0.00	0.00	0.00	1,225.83	1,225.83	1,225.83	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	1,714.30	1,004.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	103.92	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	5,238.00	5,238.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	238,791.22	129,435.56	169,264.76	2.88	53,132.23	53,132.23	53,132.23	1.75
211	PERS ER	690.22	505.71	1,486.57	0.00	717.54	717.54	717.54	0.00
212	PERS PU	12,573.53	7,850.37	6,394.09	0.00	1,788.83	1,788.83	1,788.83	0.00
213	PERS UAL	31,658.80	20,046.93	25,982.15	0.00	6,320.10	6,320.10	6,320.10	0.00
220	Social Security	17,148.44	9,183.84	12,434.28	0.00	3,741.65	3,741.65	3,741.65	0.00
231	Workers Comp	489.05	272.28	366.12	0.00	115.95	115.95	115.95	0.00
232	Unemployment	224.15	120.12	99.60	0.00	48.87	48.87	48.87	0.00
233	WC Hourly Assess	114.75	50.88	55.06	0.00	30.76	30.76	30.76	0.00
234	PFMLI	0.00	0.00	677.16	0.00	195.58	195.58	195.58	0.00
244	Health Insur	49,690.33	32,318.26	34,644.95	0.00	18,600.00	18,600.00	18,600.00	0.00
248	District Paid TSA	720.00	240.00	255.97	0.00	600.00	600.00	600.00	0.00

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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
200	Benefits	113,309.27	70,588.39	82,395.95	0.00	32,159.28	32,159.28	32,159.28	0.00
314	Class Sub Services	774.29	7,597.67	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	1,253.59	504.54	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	2,027.88	8,102.21	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1252	ERC Classroom	354,128.37	208,126.16	251,660.71	2.88	85,291.51	85,291.51	85,291.51	1.75
Function 1294	Youth Corrections								
410	Consumable Supplies	6,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	6,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1294	Youth Corrections	6,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2110	Attendance and Social Work Services								
112	Classified Salaries	49,180.69	51,869.52	54,006.96	2.00	322,790.92	322,790.92	322,790.92	10.00
122	Classified Subs	466.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	50.91	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	0.00	0.00	0.00	22,302.00	22,302.00	22,302.00	0.00
100	Salaries	49,647.57	51,920.43	54,006.96	2.00	345,092.92	345,092.92	345,092.92	10.00
211	PERS ER	577.17	594.00	606.18	0.00	2,373.96	2,373.96	2,373.96	0.00
212	PERS PU	2,965.15	3,128.57	3,254.83	0.00	20,813.52	20,813.52	20,813.52	0.00
213	PERS UAL	7,468.38	7,969.83	8,290.04	0.00	52,971.86	52,971.86	52,971.86	0.00
220	Social Security	3,443.36	3,581.81	3,721.46	0.00	25,848.52	25,848.52	25,848.52	0.00
231	Workers Comp	205.98	448.40	474.99	0.00	1,170.80	1,170.80	1,170.80	0.00
232	Unemployment	44.94	46.79	48.59	0.00	337.74	337.74	337.74	0.00
233	WC Hourly Assess	31.42	33.42	35.12	0.00	165.96	165.96	165.96	0.00
234	PFMLI	0.00	0.00	216.01	0.00	1,351.63	1,351.63	1,351.63	0.00
244	Health Insur	22,235.67	34,194.70	33,621.68	0.00	111,600.00	111,600.00	111,600.00	0.00
248	District Paid TSA	240.00	236.18	240.00	0.00	1,800.00	1,800.00	1,800.00	0.00
200	Benefits	37,212.07	50,233.70	50,508.90	0.00	218,433.99	218,433.99	218,433.99	0.00
314	Class Sub Services	1,414.45	1,375.23	2,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	1,414.45	1,375.23	2,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2110	Attendance and Social Work Services	88,274.09	103,529.36	106,515.86	2.00	563,526.91	563,526.91	563,526.91	10.00

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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 2111	**Social Emotional Learning**								
114	Managerial/Supervisory	97,187.00	103,082.00	105,144.00	1.00	245,818.00	245,818.00	245,818.00	2.00
124	Temporary Salaries	0.00	37,703.50	38,457.50	0.50	37,068.94	37,068.94	37,068.94	0.44
137	Opt-out Insur	6,723.50	13,928.00	13,928.00	0.00	7,422.00	7,422.00	7,422.00	0.00
100	Salaries	103,910.50	154,713.50	157,529.50	1.50	290,308.94	290,308.94	290,308.94	2.44
211	PERS ER	565.08	973.74	990.24	0.00	808.08	808.08	808.08	0.00
212	PERS PU	6,362.08	6,745.41	6,870.48	0.00	34,444.27	34,444.27	34,444.27	0.00
213	PERS UAL	15,703.68	23,748.56	24,180.85	0.00	26,253.37	26,253.37	26,253.37	0.00
220	Social Security	7,898.52	11,783.31	11,998.21	0.00	22,155.85	22,155.85	22,155.85	0.00
231	Workers Comp	213.83	326.06	332.04	0.00	909.83	909.83	909.83	0.00
232	Unemployment	103.30	153.94	156.84	0.00	289.68	289.68	289.68	0.00
233	WC Hourly Assess	21.66	30.18	30.64	0.00	58.75	58.75	58.75	0.00
234	PFMLI	0.00	0.00	630.12	0.00	688.52	688.52	688.52	0.00
244	Health Insur	387.29	420.55	419.88	0.00	18,600.00	18,600.00	18,600.00	0.00
248	District Paid TSA	2,200.00	2,400.00	2,400.00	0.00	2,760.00	2,760.00	2,760.00	0.00
200	Benefits	33,455.44	46,581.75	48,009.30	0.00	106,968.35	106,968.35	106,968.35	0.00
340	Travel	0.00	1,094.34	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	595.00	734.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	595.00	1,828.34	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	774.99	2,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	774.99	2,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2111	**Social Emotional Learning**	137,960.94	203,898.58	207,538.80	1.50	397,277.29	397,277.29	397,277.29	2.44
Function 2119	**Expulsion Services**								
111	Licensed Salaries	8,381.30	72,928.00	74,387.00	1.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	1,139.50	1,162.30	0.00	1,185.55	1,185.55	1,185.55	0.00
137	Opt-out Insur	0.00	6,964.00	6,964.00	0.00	7,422.00	7,422.00	7,422.00	0.00
100	Salaries	8,381.30	81,031.50	82,513.30	1.00	8,607.55	8,607.55	8,607.55	0.00
211	PERS ER	182.72	1,766.47	1,798.80	0.00	187.61	187.61	187.61	0.00
213	PERS UAL	1,286.52	12,438.32	12,665.76	0.00	1,321.26	1,321.26	1,321.26	0.00
220	Social Security	641.16	6,198.97	6,312.24	0.00	658.53	658.53	658.53	0.00
231	Workers Comp	17.04	170.74	173.88	0.00	18.79	18.79	18.79	0.00
232	Unemployment	8.38	80.98	82.56	0.00	8.62	8.62	8.62	0.00

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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 2119	**Expulsion Services**								
233	WC Hourly Assess	2.25	18.36	18.73	0.00	0.29	0.29	0.29	0.00
234	PFMLI	0.00	0.00	330.00	0.00	34.39	34.39	34.39	0.00
244	Health Insur	0.00	34.74	34.32	0.00	0.00	0.00	0.00	0.00
200	Benefits	2,138.07	20,708.58	21,416.29	0.00	2,229.49	2,229.49	2,229.49	0.00
Total Function 2119	**Expulsion Services**	10,519.37	101,740.08	103,929.59	1.00	10,837.04	10,837.04	10,837.04	0.00
Function 2130	**Health Services**								
112	Classified Salaries	144,834.31	197,888.20	231,499.20	9.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	208.50	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	15,510.84	12,066.40	17,072.52	0.00	0.00	0.00	0.00	0.00
100	Salaries	160,345.15	210,163.10	248,571.72	9.00	0.00	0.00	0.00	0.00
211	PERS ER	1,205.40	589.57	2,686.50	0.00	0.00	0.00	0.00	0.00
212	PERS PU	8,534.77	10,987.35	10,562.52	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	21,599.47	28,073.29	32,320.68	0.00	0.00	0.00	0.00	0.00
220	Social Security	11,800.78	15,297.51	18,188.81	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	330.58	441.93	523.92	0.00	0.00	0.00	0.00	0.00
232	Unemployment	154.19	199.92	237.74	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	97.09	136.70	158.68	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	994.44	0.00	0.00	0.00	0.00	0.00
244	Health Insur	50,680.51	88,171.62	94,190.87	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	281.53	240.00	240.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	94,684.32	144,137.89	160,104.16	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	0.00	8,484.63	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	8,484.63	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130	**Health Services**	255,029.47	362,785.62	408,675.88	9.00	0.00	0.00	0.00	0.00
Function 2140	**Evaluation Services**								
111	Licensed Salaries	201,925.99	93,643.18	130,367.77	1.65	42,979.00	42,979.00	42,979.00	0.38
112	Classified Salaries	0.00	11,396.88	0.00	0.00	38,437.03	38,437.03	38,437.03	1.50
132	Stipends-Coaching	6,088.91	57,812.99	59,606.72	0.00	54,779.90	54,779.90	54,779.90	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	115.00	230.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	66,158.26	476.90	1,139.50	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE

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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 2140	Evaluation Services								
137	Opt-out Insur	2,714.25	2,031.03	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	277,002.41	165,590.98	191,113.99	1.65	136,195.93	136,195.93	136,195.93	1.88
211	PERS ER	2,806.32	566.30	3,683.48	0.00	792.06	792.06	792.06	0.00
212	PERS PU	10,490.87	5,975.79	1,552.25	0.00	4,470.51	4,470.51	4,470.51	0.00
213	PERS UAL	28,426.48	19,268.35	23,427.47	0.00	12,862.91	12,862.91	12,862.91	0.00
220	Social Security	20,836.75	12,564.90	14,147.87	0.00	10,378.10	10,378.10	10,378.10	0.00
231	Workers Comp	569.33	348.96	404.24	0.00	297.17	297.17	297.17	0.00
232	Unemployment	272.41	139.93	628.92	0.00	327.89	327.89	327.89	0.00
233	WC Hourly Assess	76.27	38.77	41.21	0.00	40.63	40.63	40.63	0.00
234	PFMLI	0.00	0.00	745.32	0.00	449.46	449.46	449.46	0.00
244	Health Insur	41,527.48	12,023.44	13,020.25	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	537.00	0.00	19.50	0.00	0.00	0.00	0.00	0.00
200	Benefits	105,542.91	50,926.44	57,670.51	0.00	29,618.73	29,618.73	29,618.73	0.00
Total Function 2140	Evaluation Services	382,545.32	216,517.42	248,784.50	1.65	165,814.66	165,814.66	165,814.66	1.88
Function 2190	Office of Student Services								
112	Classified Salaries	0.00	0.00	0.00	0.00	91,581.63	91,581.63	91,581.63	3.94
137	Opt-out Insur	0.00	0.00	0.00	0.00	2,157.43	2,157.43	2,157.43	0.00
100	Salaries	0.00	0.00	0.00	0.00	93,739.06	93,739.06	93,739.06	3.94
211	PERS ER	0.00	0.00	0.00	0.00	417.68	417.68	417.68	0.00
212	PERS PU	0.00	0.00	0.00	0.00	4,492.33	4,492.33	4,492.33	0.00
213	PERS UAL	0.00	0.00	0.00	0.00	12,519.07	12,519.07	12,519.07	0.00
220	Social Security	0.00	0.00	0.00	0.00	7,027.92	7,027.92	7,027.92	0.00
231	Workers Comp	0.00	0.00	0.00	0.00	204.51	204.51	204.51	0.00
232	Unemployment	0.00	0.00	0.00	0.00	91.77	91.77	91.77	0.00
233	WC Hourly Assess	0.00	0.00	0.00	0.00	55.87	55.87	55.87	0.00
234	PFMLI	0.00	0.00	0.00	0.00	367.36	367.36	367.36	0.00
244	Health Insur	0.00	0.00	0.00	0.00	30,220.00	30,220.00	30,220.00	0.00
248	District Paid TSA	0.00	0.00	0.00	0.00	300.00	300.00	300.00	0.00
200	Benefits	0.00	0.00	0.00	0.00	55,696.51	55,696.51	55,696.51	0.00
Total Function 2190	Office of Student Services	0.00	0.00	0.00	0.00	149,435.57	149,435.57	149,435.57	3.94

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 251	**Student Investment Account - SIA**								
Function 2210	**Improvement of Instruction Services**								
111	Licensed Salaries	192,621.00	209,326.83	215,043.00	3.00	222,484.00	222,484.00	222,484.00	3.00
132	Stipends-Coaching	1,853.61	1,974.16	4,047.61	0.00	2,084.72	2,084.72	2,084.72	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	402.50	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	3,914.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	6,723.50	6,964.00	6,964.00	0.00	12,917.96	12,917.96	12,917.96	0.00
100	Salaries	205,112.93	218,667.49	226,054.61	3.00	237,486.68	237,486.68	237,486.68	3.00
211	PERS ER	3,031.50	1,914.59	1,949.76	0.00	3,683.08	3,683.08	3,683.08	0.00
212	PERS PU	12,335.23	13,148.53	13,472.15	0.00	14,318.73	14,318.73	14,318.73	0.00
213	PERS UAL	30,974.26	33,565.37	34,391.74	0.00	36,454.16	36,454.16	36,454.16	0.00
220	Social Security	15,128.46	16,471.30	16,940.03	0.00	18,096.19	18,096.19	18,096.19	0.00
231	Workers Comp	422.09	460.70	472.08	0.00	518.03	518.03	518.03	0.00
232	Unemployment	197.73	215.34	221.40	0.00	236.59	236.59	236.59	0.00
233	WC Hourly Assess	55.47	56.77	55.87	0.00	53.03	53.03	53.03	0.00
234	PFMLI	0.00	0.00	896.27	0.00	946.22	946.22	946.22	0.00
244	Health Insur	33,131.26	34,326.74	35,626.32	0.00	18,600.00	18,600.00	18,600.00	0.00
248	District Paid TSA	480.00	480.00	480.00	0.00	1,200.00	1,200.00	1,200.00	0.00
200	Benefits	95,756.00	100,639.34	104,505.62	0.00	94,106.03	94,106.03	94,106.03	0.00
470	Computer Software	0.00	0.00	150,000.00	0.00	17,703.73	17,703.73	17,703.73	0.00
400	Supplies	0.00	0.00	150,000.00	0.00	17,703.73	17,703.73	17,703.73	0.00
Total Function 2210	Improvement of Instruction Services	300,868.93	319,306.83	480,560.23	3.00	349,296.44	349,296.44	349,296.44	3.00
Function 2240	**Instructional Staff Development**								
134	Extra Hours	0.00	451.80	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	451.80	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	27.14	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	69.36	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	34.08	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	0.96	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	0.45	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	0.19	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	132.18	0.00	0.00	0.00	0.00	0.00	0.00
310	Instr Professional Services	0.00	129,600.00	0.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 251	**Student Investment Account - SIA**								
Function 2240	**Instructional Staff Development**								
340	Travel	0.00	327.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	129,927.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	17,188.03	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	17,188.03	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development	0.00	147,699.01	0.00	0.00	0.00	0.00	0.00	0.00
Function 2310	**Board Of Education Services**								
380	Non-Instr Professional Services, Memberships	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2310	Board Of Education Services	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410	**Principals Office**								
112	Classified Salaries	0.00	0.00	0.00	0.00	27,719.33	27,719.33	27,719.33	0.88
113	Administrator Salaries	0.00	0.00	0.00	0.00	63,270.50	63,270.50	63,270.50	0.50
132	Stipends-Coaching	0.00	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
137	Opt-out Insur	0.00	0.00	0.00	0.00	2,157.32	2,157.32	2,157.32	0.00
100	Salaries	0.00	0.00	0.00	0.00	94,147.15	94,147.15	94,147.15	1.38
211	PERS ER	0.00	0.00	0.00	0.00	1,431.34	1,431.34	1,431.34	0.00
212	PERS PU	0.00	0.00	0.00	0.00	5,739.77	5,739.77	5,739.77	0.00
213	PERS UAL	0.00	0.00	0.00	0.00	14,429.47	14,429.47	14,429.47	0.00
220	Social Security	0.00	0.00	0.00	0.00	6,933.44	6,933.44	6,933.44	0.00
231	Workers Comp	0.00	0.00	0.00	0.00	205.10	205.10	205.10	0.00
232	Unemployment	0.00	0.00	0.00	0.00	90.70	90.70	90.70	0.00
233	WC Hourly Assess	0.00	0.00	0.00	0.00	41.09	41.09	41.09	0.00
234	PFMLI	0.00	0.00	0.00	0.00	362.56	362.56	362.56	0.00
244	Health Insur	0.00	0.00	0.00	0.00	18,600.00	18,600.00	18,600.00	0.00
248	District Paid TSA	0.00	0.00	0.00	0.00	1,680.00	1,680.00	1,680.00	0.00
200	Benefits	0.00	0.00	0.00	0.00	49,513.47	49,513.47	49,513.47	0.00
Total Function 2410	Principals Office	0.00	0.00	0.00	0.00	143,660.62	143,660.62	143,660.62	1.38
Function 2542	**Care & Upkeep Of Bldg Services**								
137	Opt-out Insur	0.00	0.00	0.00	0.00	3,612.00	3,612.00	3,612.00	0.00

Requirements Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 251	**Student Investment Account - SIA**								
100	Salaries	0.00	0.00	0.00	0.00	3,612.00	3,612.00	3,612.00	0.00
220	Social Security	0.00	0.00	0.00	0.00	276.30	276.30	276.30	0.00
231	Workers Comp	0.00	0.00	0.00	0.00	62.46	62.46	62.46	0.00
232	Unemployment	0.00	0.00	0.00	0.00	3.60	3.60	3.60	0.00
233	WC Hourly Assess	0.00	0.00	0.00	0.00	1.75	1.75	1.75	0.00
234	PFMLI	0.00	0.00	0.00	0.00	14.46	14.46	14.46	0.00
200	Benefits	0.00	0.00	0.00	0.00	358.57	358.57	358.57	0.00
Total Function 2542	Care & Upkeep Of Bldg Services	0.00	0.00	0.00	0.00	3,970.57	3,970.57	3,970.57	0.00
Function 2546	Security Services								
112	Classified Salaries	0.00	0.00	0.00	0.00	3,128.39	3,128.39	3,128.39	0.13
100	Salaries	0.00	0.00	0.00	0.00	3,128.39	3,128.39	3,128.39	0.13
212	PERS PU	0.00	0.00	0.00	0.00	187.68	187.68	187.68	0.00
213	PERS UAL	0.00	0.00	0.00	0.00	480.24	480.24	480.24	0.00
220	Social Security	0.00	0.00	0.00	0.00	239.29	239.29	239.29	0.00
231	Workers Comp	0.00	0.00	0.00	0.00	6.84	6.84	6.84	0.00
232	Unemployment	0.00	0.00	0.00	0.00	3.12	3.12	3.12	0.00
233	WC Hourly Assess	0.00	0.00	0.00	0.00	2.19	2.19	2.19	0.00
234	PFMLI	0.00	0.00	0.00	0.00	12.60	12.60	12.60	0.00
244	Health Insur	0.00	0.00	0.00	0.00	200.00	200.00	200.00	0.00
200	Benefits	0.00	0.00	0.00	0.00	1,131.96	1,131.96	1,131.96	0.00
Total Function 2546	Security Services	0.00	0.00	0.00	0.00	4,260.35	4,260.35	4,260.35	0.13
Total Fund 251	Student Investment Account - SIA	4,229,209.16	4,293,130.71	4,198,070.00	40.51	4,870,000.00	4,870,000.00	4,870,000.00	54.52

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
3299	Other Restricted Grants-in-aid	759,660.68	1,827,352.79	1,745,132.00	0.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
3000	Revenues from State Sources	759,660.68	1,827,352.79	1,745,132.00	0.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00
5400	Fund Balance	120,419.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000	Other Sources	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	880,080.20	1,827,352.79	1,745,132.00	0.00	1,700,000.00	1,700,000.00	1,700,000.00	0.00

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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 252	**Measure 98 - High School Success**								
Function 1121	**Middle School Programs, 6-8**								
410	Consumable Supplies	1,220.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	10,391.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	11,612.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	5,995.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	5,995.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	**Middle School Programs, 6-8**	17,607.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	**High School Program, 9-12**								
111	Licensed Salaries	301,693.94	390,184.88	342,156.50	5.50	324,526.50	324,526.50	324,526.50	4.50
121	Licensed Subs	75.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	17,542.00	26,889.00	38,500.00	0.00	45,995.32	45,995.32	45,995.32	0.00
134	Extra Hours	68,104.11	8,546.46	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
137	Opt-out Insur	7,265.00	20,677.32	20,750.00	0.00	14,844.00	14,844.00	14,844.00	0.00
100	Salaries	394,680.66	446,297.66	501,406.50	5.50	485,365.82	485,365.82	485,365.82	4.50
211	PERS ER	8,684.47	2,606.61	2,885.00	0.00	2,278.42	2,278.42	2,278.42	0.00
212	PERS PU	19,080.86	23,959.66	23,450.00	0.00	22,939.12	22,939.12	22,939.12	0.00
213	PERS UAL	59,035.62	61,297.06	60,005.00	0.00	58,881.97	58,881.97	58,881.97	0.00
220	Social Security	29,650.21	33,600.34	30,088.00	0.00	29,374.03	29,374.03	29,374.03	0.00
231	Workers Comp	810.89	940.20	847.00	0.00	840.55	840.55	840.55	0.00
232	Unemployment	387.52	439.07	396.00	0.00	384.19	384.19	384.19	0.00
233	WC Hourly Assess	124.34	134.29	138.00	0.00	92.53	92.53	92.53	0.00
234	PFMLI	0.00	0.00	1,632.00	0.00	1,536.14	1,536.14	1,536.14	0.00
244	Health Insur	72,567.89	60,861.65	45,605.00	0.00	46,500.00	46,500.00	46,500.00	0.00
248	District Paid TSA	212.09	340.85	560.00	0.00	1,200.00	1,200.00	1,200.00	0.00
200	Benefits	190,553.89	184,179.73	165,606.00	0.00	164,026.95	164,026.95	164,026.95	0.00
310	Instr Professional Services	566.00	300.00	75,000.00	0.00	45,000.00	45,000.00	45,000.00	0.00
315	Licensed Sub Services	4,979.07	5,802.24	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
340	Travel	8,471.94	9,309.52	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
355	Printing And Binding	0.00	854.00	0.00	0.00	0.00	0.00	0.00	0.00
374	Other Tuition	14,580.00	35,800.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00	0.00
380	Non-Instr Professional Services, Memberships	285.00	1,722.50	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	28,882.01	53,788.26	125,000.00	0.00	95,000.00	95,000.00	95,000.00	0.00

Fund 252 Measure 98 - High School Success

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 1131	**High School Program, 9-12**								
410	Consumable Supplies	20,956.25	36,965.05	180,000.00	0.00	137,654.33	137,654.33	137,654.33	0.00
460	Non-consumable Supplies	46,789.87	37,946.09	185,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00
470	Computer Software	2,644.00	63,142.47	90,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
480	Computer Hardware	0.00	6,054.27	90,000.00	0.00	40,000.00	40,000.00	40,000.00	0.00
400	Supplies	70,390.12	144,107.88	545,000.00	0.00	267,654.33	267,654.33	267,654.33	0.00
520	Buildings - Acquisition	0.00	13,597.84	0.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	0.00	164,206.08	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	177,803.92	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	**High School Program, 9-12**	684,506.68	1,006,177.45	1,337,012.50	5.50	1,012,047.10	1,012,047.10	1,012,047.10	4.50
Function 1132	**High School Extra Curricular, 9-12**								
132	Stipends-Coaching	0.00	0.00	0.00	0.00	3,209.98	3,209.98	3,209.98	0.00
100	Salaries	0.00	0.00	0.00	0.00	3,209.98	3,209.98	3,209.98	0.00
211	PERS ER	0.00	0.00	0.00	0.00	70.41	70.41	70.41	0.00
212	PERS PU	0.00	0.00	0.00	0.00	193.84	193.84	193.84	0.00
213	PERS UAL	0.00	0.00	0.00	0.00	492.70	492.70	492.70	0.00
220	Social Security	0.00	0.00	0.00	0.00	240.58	240.58	240.58	0.00
231	Workers Comp	0.00	0.00	0.00	0.00	6.83	6.83	6.83	0.00
232	Unemployment	0.00	0.00	0.00	0.00	3.19	3.19	3.19	0.00
233	WC Hourly Assess	0.00	0.00	0.00	0.00	0.86	0.86	0.86	0.00
234	PFMLI	0.00	0.00	0.00	0.00	12.64	12.64	12.64	0.00
200	Benefits	0.00	0.00	0.00	0.00	1,021.05	1,021.05	1,021.05	0.00
Total Function 1132	**High School Extra Curricular, 9-12**	0.00	0.00	0.00	0.00	4,231.03	4,231.03	4,231.03	0.00
Function 1271	**Extended Learning Opportunities**								
134	Extra Hours	8,786.25	47,309.45	39,965.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	8,786.25	47,309.45	39,965.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	50.42	406.13	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	527.69	2,523.22	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	1,347.37	7,261.99	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	656.40	3,578.59	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	18.48	99.66	0.00	0.00	0.00	0.00	0.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 252	**Measure 98 - High School Success**								
Function 1271	**Extended Learning Opportunities**								
232	Unemployment	8.58	46.76	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	1.38	12.33	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	2,610.32	13,928.68	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1271	Extended Learning Opportunities	11,396.57	61,238.13	39,965.00	0.00	0.00	0.00	0.00	0.00
Function 1400	**Summer School Programs**								
134	Extra Hours	0.00	27,883.40	75,000.00	0.00	58,334.90	58,334.90	58,334.90	0.00
100	Salaries	0.00	27,883.40	75,000.00	0.00	58,334.90	58,334.90	58,334.90	0.00
211	PERS ER	0.00	237.09	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	1,481.06	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	4,280.09	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	2,084.36	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	58.76	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	27.30	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	2.51	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	8,171.17	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	1,788.50	494.01	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	1,788.50	494.01	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1400	Summer School Programs	1,788.50	36,548.58	75,000.00	0.00	58,334.90	58,334.90	58,334.90	0.00
Function 2110	**Attendance and Social Work Services**								
134	Extra Hours	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2110	Attendance and Social Work Services	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00
Function 2113	**Undesignated**								
111	Licensed Salaries	70,804.00	72,928.00	74,387.00	1.00	172,535.00	172,535.00	172,535.00	2.00
100	Salaries	70,804.00	72,928.00	74,387.00	1.00	172,535.00	172,535.00	172,535.00	2.00
211	PERS ER	386.76	0.00	0.00	0.00	3,785.88	3,785.88	3,785.88	0.00
212	PERS PU	4,260.02	4,389.31	4,500.00	0.00	10,419.68	10,419.68	10,419.68	0.00
213	PERS UAL	10,696.00	11,194.45	11,500.00	0.00	26,484.11	26,484.11	26,484.11	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE

Fund 252 Measure 98 - High School Success

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 2113 Undesignated									
220	Social Security	5,348.12	5,521.28	6,600.00	0.00	12,931.61	12,931.61	12,931.61	0.00
231	Workers Comp	145.65	153.68	160.00	0.00	376.44	376.44	376.44	0.00
232	Unemployment	69.92	72.18	75.00	0.00	169.05	169.05	169.05	0.00
233	WC Hourly Assess	18.45	18.57	20.00	0.00	43.95	43.95	43.95	0.00
234	PFMLI	0.00	0.00	300.00	0.00	676.09	676.09	676.09	0.00
244	Health Insur	16,546.00	17,146.00	17,890.00	0.00	37,200.00	37,200.00	37,200.00	0.00
248	District Paid TSA	240.00	240.00	240.00	0.00	1,200.00	1,200.00	1,200.00	0.00
200	Benefits	37,710.92	38,735.47	41,285.00	0.00	93,286.81	93,286.81	93,286.81	0.00
Total Function 2113 Undesignated		108,514.92	111,663.47	115,672.00	1.00	265,821.81	265,821.81	265,821.81	2.00
Function 2120 Guidance Services									
111	Licensed Salaries	0.00	353,509.44	73,076.00	1.00	164,948.64	164,948.64	164,948.64	2.00
114	Managerial/Supervisory	0.00	0.00	0.00	0.00	63,270.50	63,270.50	63,270.50	0.50
132	Stipends-Coaching	0.00	3,927.45	0.00	0.00	3,951.82	3,951.82	3,951.82	0.00
137	Opt-out Insur	0.00	5,820.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	363,256.89	73,076.00	1.00	232,170.96	232,170.96	232,170.96	2.50
211	PERS ER	0.00	3,596.17	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	21,851.78	4,415.00	0.00	14,049.00	14,049.00	14,049.00	0.00
213	PERS UAL	0.00	55,759.87	15,600.00	0.00	35,638.20	35,638.20	35,638.20	0.00
220	Social Security	0.00	27,068.08	5,765.00	0.00	17,512.69	17,512.69	17,512.69	0.00
231	Workers Comp	0.00	765.41	160.00	0.00	506.40	506.40	506.40	0.00
232	Unemployment	0.00	353.81	83.50	0.00	228.84	228.84	228.84	0.00
233	WC Hourly Assess	0.00	95.00	21.00	0.00	63.35	63.35	63.35	0.00
234	PFMLI	0.00	0.00	315.00	0.00	915.72	915.72	915.72	0.00
244	Health Insur	0.00	68,161.52	17,807.00	0.00	46,500.00	46,500.00	46,500.00	0.00
248	District Paid TSA	0.00	954.06	240.00	0.00	1,980.00	1,980.00	1,980.00	0.00
200	Benefits	0.00	178,605.70	44,406.50	0.00	117,394.20	117,394.20	117,394.20	0.00
470	Computer Software	17,771.52	19,617.16	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	17,771.52	19,617.16	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2120 Guidance Services		17,771.52	561,479.75	117,482.50	1.00	349,565.16	349,565.16	349,565.16	2.50

Function 2240 Instructional Staff Development

Fund 252 Measure 98 - High School Success

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Function 2240	**Instructional Staff Development**								
134	Extra Hours	1,169.20	2,221.35	10,000.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,169.20	2,221.35	10,000.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	85.46	17.82	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	70.20	133.55	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	168.35	340.97	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	88.14	165.13	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	2.38	4.72	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	1.13	2.17	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.41	0.35	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	416.07	664.71	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	28,378.28	44,778.91	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	28,378.28	44,778.91	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	**Instructional Staff Development**	29,963.55	47,664.97	10,000.00	0.00	0.00	0.00	0.00	0.00
Function 2410	**Principals Office**								
134	Extra Hours	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
100	Salaries	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Total Function 2410	**Principals Office**	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
Function 2544	**Maintenance Services**								
396	Contracted Electrical	8,435.94	1,788.74	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	8,435.94	1,788.74	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2544	**Maintenance Services**	8,435.94	1,788.74	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	**Technology Services**								
480	Computer Hardware	0.00	886.70	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	886.70	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660	**Technology Services**	0.00	886.70	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 252	**Measure 98 - High School Success**	879,985.20	1,827,447.79	1,745,132.00	7.50	1,700,000.00	1,700,000.00	1,700,000.00	9.00

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FUND BUDGET INFORMATION

Douglas County School District No. 4

Roseburg, Oregon

2024-2025 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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Fund 290 Technology Fund

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
2102	Revenue from ESD	69,273.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	Revenues from Intermediate Sources	69,273.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3299	Other Restricted Grants-in-aid	211,927.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000	Revenues from State Sources	211,927.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200	Interfund Transfers	252,000.00	252,000.00	390,000.00	0.00	390,000.00	390,000.00	390,000.00	0.00
5400	Fund Balance	183,212.69	0.00	395,000.00	0.00	700,000.00	700,000.00	700,000.00	0.00
5000	Other Sources	435,212.69	252,000.00	785,000.00	0.00	1,090,000.00	1,090,000.00	1,090,000.00	0.00
Total Fund 290	Technology Fund	716,413.68	252,000.00	785,000.00	0.00	1,090,000.00	1,090,000.00	1,090,000.00	0.00

Requirements Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 290	**Technology Fund**								
Function 2660	**Technology Services**								
389	Non Instr Professional & Technical Serv	0.00	571.60	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	571.60	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	45,543.83	51,666.63	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
460	Non-consumable Supplies	1,879.71	8,859.56	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
470	Computer Software	49,696.93	72,944.71	85,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
480	Computer Hardware	350,292.43	4,021.06	500,000.00	0.00	860,000.00	860,000.00	860,000.00	0.00
400	Supplies	447,412.90	137,491.96	785,000.00	0.00	1,090,000.00	1,090,000.00	1,090,000.00	0.00
Total Function 2660	Technology Services	447,412.90	138,063.56	785,000.00	0.00	1,090,000.00	1,090,000.00	1,090,000.00	0.00
Total Fund 290	Technology Fund	447,412.90	138,063.56	785,000.00	0.00	1,090,000.00	1,090,000.00	1,090,000.00	0.00

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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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	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 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	548,283.28	0.00	330,000.00	0.00	330,000.00	330,000.00	330,000.00	0.00
5000 Other Sources	857,283.28	309,000.00	639,000.00	0.00	639,000.00	639,000.00	639,000.00	0.00
Total Fund 291 Instructional Support Fund	857,283.28	309,000.00	639,000.00	0.00	639,000.00	639,000.00	639,000.00	0.00

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 291 Instructional Support Fund								
Function 1111 K- 5 Elementary Instruction								
410 Consumable Supplies	4,075.12	74,446.30	0.00	0.00	0.00	0.00	0.00	0.00
420 Textbooks	77,188.80	76,652.76	189,000.00	0.00	189,000.00	189,000.00	189,000.00	0.00
470 Computer Software	17,472.00	20,661.76	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies	98,735.92	171,760.82	189,000.00	0.00	189,000.00	189,000.00	189,000.00	0.00
Total Function 1111 K- 5 Elementary Instruction	98,735.92	171,760.82	189,000.00	0.00	189,000.00	189,000.00	189,000.00	0.00
Function 1121 Middle School Programs, 6-8								
410 Consumable Supplies	165.13	79,717.91	0.00	0.00	0.00	0.00	0.00	0.00
420 Textbooks	0.00	0.00	175,000.00	0.00	175,000.00	175,000.00	175,000.00	0.00
470 Computer Software	21,850.79	22,890.73	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies	22,015.92	102,608.64	175,000.00	0.00	175,000.00	175,000.00	175,000.00	0.00
Total Function 1121 Middle School Programs, 6-8	22,015.92	102,608.64	175,000.00	0.00	175,000.00	175,000.00	175,000.00	0.00
Function 1131 High School Program, 9-12								
410 Consumable Supplies	0.00	88,356.77	0.00	0.00	0.00	0.00	0.00	0.00
420 Textbooks	11,569.45	11,569.45	175,000.00	0.00	175,000.00	175,000.00	175,000.00	0.00
470 Computer Software	34,369.26	72,092.13	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies	45,938.71	172,018.35	175,000.00	0.00	175,000.00	175,000.00	175,000.00	0.00
Total Function 1131 High School Program, 9-12	45,938.71	172,018.35	175,000.00	0.00	175,000.00	175,000.00	175,000.00	0.00
Function 1291 English Language Learners								
410 Consumable Supplies	3,471.88	1,020.60	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies	3,471.88	1,020.60	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1291 English Language Learners	3,471.88	1,020.60	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210 Improvement of Instruction Services								
470 Computer Software	111,762.00	99,640.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
400 Supplies	111,762.00	99,640.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Total Function 2210 Improvement of Instruction Services	111,762.00	99,640.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Total Fund 291 Instructional Support Fund	281,924.43	547,048.41	639,000.00	0.00	639,000.00	639,000.00	639,000.00	0.00

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 292 Rental Properties								
1910 Rental Of School Facilities	312,506.88	339,497.33	315,000.00	0.00	330,000.00	330,000.00	330,000.00	0.00
1000 Revenues from Local Sources	312,506.88	339,497.33	315,000.00	0.00	330,000.00	330,000.00	330,000.00	0.00
5400 Fund Balance	(262,072.37)	0.00	(130,000.00)	0.00	300,000.00	300,000.00	300,000.00	0.00
5000 Other Sources	(262,072.37)	0.00	(130,000.00)	0.00	300,000.00	300,000.00	300,000.00	0.00
Total Fund 292 Rental Properties	50,434.51	339,497.33	185,000.00	0.00	630,000.00	630,000.00	630,000.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 292	**Rental Properties**								
Function 2540	**Physical Plant Operations/Maintenance**								
310	Instr Professional Services	2,956.00	153.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
322	Repair And Maintenance Services	67,772.84	52,660.15	35,000.00	0.00	35,000.00	35,000.00	35,000.00	0.00
325	Electricity	3,234.73	3,260.48	3,000.00	0.00	4,000.00	4,000.00	4,000.00	0.00
326	Heating Fuel-oil/gas	4,210.64	7,360.85	4,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
327	Water And Sewage	2,830.43	2,750.46	6,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
389	Non Instr Professional & Technical Serv	25,194.18	27,918.30	24,000.00	0.00	34,000.00	34,000.00	34,000.00	0.00
300	Purchased Services	106,198.82	94,103.24	77,000.00	0.00	84,000.00	84,000.00	84,000.00	0.00
651	Liability Insurance	7,062.00	8,829.00	17,500.00	0.00	11,000.00	11,000.00	11,000.00	0.00
670	Taxes And Licenses	44,013.85	40,819.73	48,500.00	0.00	40,000.00	40,000.00	40,000.00	0.00
600	Other	51,075.85	49,648.73	66,000.00	0.00	51,000.00	51,000.00	51,000.00	0.00
Total Function 2540	**Physical Plant Operations/Maintenance**	157,274.67	143,751.97	143,000.00	0.00	135,000.00	135,000.00	135,000.00	0.00
Function 4120	**Site Acquisition & Development Services**								
510	Land Acquisition	0.00	0.00	0.00	0.00	250,000.00	250,000.00	250,000.00	0.00
520	Buildings - Acquisition	0.00	0.00	42,000.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	0.00	42,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
Total Function 4120	**Site Acquisition & Development Services**	0.00	0.00	42,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
Function 4150	**Building Acquisition, Construction, & Improvement**								
520	Buildings - Acquisition	0.00	0.00	0.00	0.00	245,000.00	245,000.00	245,000.00	0.00
500	Capital Outlay	0.00	0.00	0.00	0.00	245,000.00	245,000.00	245,000.00	0.00
Total Function 4150	**Building Acquisition, Construction, & Improvement**	0.00	0.00	0.00	0.00	245,000.00	245,000.00	245,000.00	0.00
Total Fund 292	**Rental Properties**	157,274.67	143,751.97	185,000.00	0.00	630,000.00	630,000.00	630,000.00	0.00

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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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	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 293 Vehicle Replacement Fund								
5200 Interfund Transfers	75,000.00	150,000.00	175,000.00	0.00	175,000.00	175,000.00	175,000.00	0.00
5400 Fund Balance	124,050.92	0.00	110,000.00	0.00	120,000.00	120,000.00	120,000.00	0.00
5000 Other Sources	199,050.92	150,000.00	285,000.00	0.00	295,000.00	295,000.00	295,000.00	0.00
Total Fund 293 Vehicle Replacement Fund	199,050.92	150,000.00	285,000.00	0.00	295,000.00	295,000.00	295,000.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 293	**Vehicle Replacement Fund**								
Function 1111	**K- 5 Elementary Instruction**								
380	Non-Instr Professional Services, Memberships	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
300	Purchased Services	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
540	Depreciable Equipment	27,606.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	27,606.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	K- 5 Elementary Instruction	27,606.35	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00	0.00
Function 1131	**High School Program, 9-12**								
540	Depreciable Equipment	27,980.54	28,599.00	75,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00
500	Capital Outlay	27,980.54	28,599.00	75,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00
Total Function 1131	High School Program, 9-12	27,980.54	28,599.00	75,000.00	0.00	60,000.00	60,000.00	60,000.00	0.00
Function 1132	**High School Extra Curricular, 9-12**								
540	Depreciable Equipment	0.00	0.00	50,000.00	0.00	103,000.00	103,000.00	103,000.00	0.00
500	Capital Outlay	0.00	0.00	50,000.00	0.00	103,000.00	103,000.00	103,000.00	0.00
Total Function 1132	High School Extra Curricular, 9-12	0.00	0.00	50,000.00	0.00	103,000.00	103,000.00	103,000.00	0.00
Function 2544	**Maintenance Services**								
540	Depreciable Equipment	0.00	106,710.20	60,000.00	0.00	90,000.00	90,000.00	90,000.00	0.00
500	Capital Outlay	0.00	106,710.20	60,000.00	0.00	90,000.00	90,000.00	90,000.00	0.00
Total Function 2544	Maintenance Services	0.00	106,710.20	60,000.00	0.00	90,000.00	90,000.00	90,000.00	0.00
Function 2546	**Security Services**								
540	Depreciable Equipment	0.00	47,114.95	50,000.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	47,114.95	50,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2546	Security Services	0.00	47,114.95	50,000.00	0.00	0.00	0.00	0.00	0.00
Function 2570	**Purchasing and Warehouse**								
540	Depreciable Equipment	0.00	63,872.88	50,000.00	0.00	40,000.00	40,000.00	40,000.00	0.00
500	Capital Outlay	0.00	63,872.88	50,000.00	0.00	40,000.00	40,000.00	40,000.00	0.00
Total Function 2570	Purchasing and Warehouse	0.00	63,872.88	50,000.00	0.00	40,000.00	40,000.00	40,000.00	0.00

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

295 Student Body Accounts - ASB

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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		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 295	**Student Body Accounts - ASB**								
1790	Other Extracurricular	796,456.45	969,953.11	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
1000	Revenues from Local Sources	796,456.45	969,953.11	600,000.00	0.00	600,000.00	600,000.00	600,000.00	0.00
5400	Fund Balance	944,349.83	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
5000	Other Sources	944,349.83	0.00	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	1,740,806.28	969,953.11	1,600,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 295	**Student Body Accounts - ASB**								
Function 1113	Elementary Extra Curricular, K-5								
410	Consumable Supplies	138,860.01	141,435.82	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
400	Supplies	138,860.01	141,435.82	250,000.00	0.00	250,000.00	250,000.00	250,000.00	0.00
Total Function 1113	Elementary Extra Curricular, K-5	138,860.01	141,435.82	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	119,440.03	164,139.46	500,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00
400	Supplies	119,440.03	164,139.46	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	119,440.03	164,139.46	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	506,505.99	560,923.03	850,000.00	0.00	850,000.00	850,000.00	850,000.00	0.00
400	Supplies	506,505.99	560,923.03	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	506,505.99	560,923.03	850,000.00	0.00	850,000.00	850,000.00	850,000.00	0.00
Total Fund 295	Student Body Accounts - ASB	764,806.03	866,498.31	1,600,000.00	0.00	1,600,000.00	1,600,000.00	1,600,000.00	0.00

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

299 Child Nutrition Programs

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 supper is served at qualifying schools.

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Fund 299 Child Nutrition Programs

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
1625	Vended Meals-Meal Sales	315.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1630	Revenue from special functions	2,642.00	7,759.00	0.00	0.00	7,000.00	7,000.00	7,000.00	0.00
1000	Revenues from Local Sources	2,957.25	7,759.00	0.00	0.00	7,000.00	7,000.00	7,000.00	0.00
3102	School Lunch Basic Support	23,926.12	27,869.24	0.00	0.00	30,000.00	30,000.00	30,000.00	0.00
3299	Other Restricted Grants-in-aid	50,536.74	727,645.01	600,000.00	0.00	730,000.00	730,000.00	730,000.00	0.00
3000	Revenues from State Sources	74,462.86	755,514.25	600,000.00	0.00	760,000.00	760,000.00	760,000.00	0.00
4500	Restricted Revenue Federal through Sta	10,595.73	0.03	0.00	0.00	0.00	0.00	0.00	0.00
4501	Breakfast Reimbursement	1,043,417.76	778,313.83	1,000,000.00	0.00	800,000.00	800,000.00	800,000.00	0.00
4502	Lunch Reimbursement	2,522,130.85	1,806,014.26	2,000,000.00	0.00	1,882,000.00	1,882,000.00	1,882,000.00	0.00
4503	CACFP Reimbursement	33,410.16	104,621.46	77,000.00	0.00	110,000.00	110,000.00	110,000.00	0.00
4504	SFSP Reimbursement	91,681.97	68,363.59	100,000.00	0.00	100,000.00	100,000.00	100,000.00	0.00
4910	Commodities-In kind Revenue	225,409.38	250,148.83	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00
4000	Revenue from Federal Sources	3,926,645.85	3,007,462.00	3,177,000.00	0.00	3,192,000.00	3,192,000.00	3,192,000.00	0.00
5400	Fund Balance	1,627,817.70	0.00	2,300,000.00	0.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
5000	Other Sources	1,627,817.70	0.00	2,300,000.00	0.00	2,200,000.00	2,200,000.00	2,200,000.00	0.00
Total Fund 299	Child Nutrition Programs	5,631,883.66	3,770,735.25	6,077,000.00	0.00	6,159,000.00	6,159,000.00	6,159,000.00	0.00

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Fund 299 Child Nutrition Programs

Function 3100 Nutrition Services

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
112	Classified Salaries	682,729.90	751,854.33	843,738.97	32.66	984,093.04	984,093.04	984,093.04	34.34
114	Managerial/Supervisory	0.00	0.00	0.00	0.00	112,425.00	112,425.00	112,425.00	1.00
122	Classified Subs	12,522.51	10,835.61	21,500.00	0.00	16,000.00	16,000.00	16,000.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	1,120.98	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	47,695.76	63,348.62	150,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
137	Opt-out Insur	41,854.08	36,364.14	34,036.14	0.00	29,182.60	29,182.60	29,182.60	0.00
139	Taxable Fringe	0.00	0.00	771.12	0.00	0.00	0.00	0.00	0.00
100	Salaries	784,802.25	863,523.68	1,050,046.23	32.66	1,291,700.64	1,291,700.64	1,291,700.64	35.34
211	PERS ER	7,704.82	4,108.43	9,163.72	0.00	4,968.39	4,968.39	4,968.39	0.00
212	PERS PU	38,443.76	46,137.29	42,428.58	0.00	75,344.33	75,344.33	75,344.33	0.00
213	PERS UAL	110,049.61	120,554.06	124,618.10	0.00	167,209.74	167,209.74	167,209.74	0.00
220	Social Security	57,569.34	63,034.05	64,322.02	0.00	82,870.68	82,870.68	82,870.68	0.00
231	Workers Comp	11,576.28	13,484.82	13,337.67	0.00	15,407.76	15,407.76	15,407.76	0.00
232	Unemployment	743.88	823.14	840.69	0.00	6,037.60	6,037.60	6,037.60	0.00
233	WC Hourly Assess	532.90	571.88	579.33	0.00	504.86	504.86	504.86	0.00
234	PFMLI	0.00	0.00	3,514.13	0.00	3,856.00	3,856.00	3,856.00	0.00
244	Health Insur	254,273.56	248,183.58	266,989.95	0.00	392,400.00	392,400.00	392,400.00	0.00
248	District Paid TSA	2,160.00	1,720.00	1,680.00	0.00	4,200.00	4,200.00	4,200.00	0.00
200	Benefits	483,054.15	498,617.25	527,474.19	0.00	752,799.36	752,799.36	752,799.36	0.00
310	Instr Professional Services	49.50	18.00	0.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	7,749.14	3,629.48	39,000.00	0.00	39,000.00	39,000.00	39,000.00	0.00
322	Repair And Maintenance Services	918.50	1,135.91	5,000.00	0.00	10,000.00	10,000.00	10,000.00	0.00
324	Copier Machine Costs	522.04	546.01	800.00	0.00	800.00	800.00	800.00	0.00
340	Travel	861.20	1,317.77	3,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00
353	Postage	20.30	19.95	2,500.00	0.00	500.00	500.00	500.00	0.00
380	Non-Instr Professional Services, Memberships	9,329.35	8,018.15	14,179.58	0.00	15,000.00	15,000.00	15,000.00	0.00
385	Management Services	68,085.68	71,159.43	100,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00
300	Purchased Services	87,535.71	85,844.70	164,479.58	0.00	148,300.00	148,300.00	148,300.00	0.00
410	Consumable Supplies	9,956.42	5,330.85	135,000.00	0.00	80,000.00	80,000.00	80,000.00	0.00
419	Gasoline-Diesel Fuel	2,052.62	2,141.98	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0.00
450	Non-Program Food, Ala Carte Food Expense	246,060.41	281,179.67	240,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
451	Breakfast Food Costs	247,611.62	268,729.49	300,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
452	Lunch Food Costs	846,994.57	959,179.72	1,000,000.00	0.00	1,100,000.00	1,100,000.00	1,100,000.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 299	**Child Nutrition Programs**								
Function 3100	**Nutrition Services**								
453	CACFP (Plan A) Food Costs	16,794.25	51,114.75	40,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
454	SFSP Food Costs	41,158.69	21,808.25	40,000.00	0.00	30,000.00	30,000.00	30,000.00	0.00
455	Vended Meal (Plan B) Food Costs	72.88	0.00	0.00	0.00	1,200.00	1,200.00	1,200.00	0.00
460	Non-consumable Supplies	20,027.95	18,804.19	750,000.00	0.00	300,000.00	300,000.00	300,000.00	0.00
480	Computer Hardware	0.00	0.00	75,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	1,430,729.41	1,608,288.90	2,585,000.00	0.00	2,166,200.00	2,166,200.00	2,166,200.00	0.00
520	Buildings - Acquisition	0.00	314,480.00	750,000.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	7,665.00	36,701.75	1,000,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
542	Replacement Equipment	0.00	34,170.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	7,665.00	385,351.75	1,750,000.00	0.00	1,800,000.00	1,800,000.00	1,800,000.00	0.00
Total Function 3100	Nutrition Services	2,793,786.52	3,441,626.28	6,077,000.00	32.66	6,159,000.00	6,159,000.00	6,159,000.00	35.34
Total Fund 299	Child Nutrition Programs	2,793,786.52	3,441,626.28	6,077,000.00	32.66	6,159,000.00	6,159,000.00	6,159,000.00	35.34

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

300 G.O. Bond Debt Service Fund

Fund Description:

This fund is used to account for the transactions necessary to repay the district's G.O. (general obligation) 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

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 300	**GO Bond Debt Service Fund**								
1111	Current Year's Taxes	9,270.83	(10.00)	0.00	0.00	0.00	0.00	0.00	0.00
1112	Prior Year's Taxes	56,482.66	37,947.30	0.00	0.00	0.00	0.00	0.00	0.00
1510	Interest On Investments	241.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000	Revenues from Local Sources	65,994.55	37,937.30	0.00	0.00	0.00	0.00	0.00	0.00
5400	Fund Balance	107,184.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000	Other Sources	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	173,178.55	37,937.30	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

2024-2025 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 was repaid by SB1149 receipts. The loan has been fully repaid. The pages enclosed are for historical purposes only.

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Resources Report

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 301 FFC Debt Service								
5200 Interfund Transfers	109,515.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400 Fund Balance	31.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000 Other Sources	109,546.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 301 FFC Debt Service	109,546.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 301	**FFC Debt Service**								
Function 5110	**Long Term Debt Service**								
610	Redemption Of Principal	105,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
621	Regular Interest	4,427.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other	109,427.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 5110	Long Term Debt Service	109,427.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 301	FFC Debt Service	109,427.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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, 2024: principal $14,520,000 and $1,893,910 in interest.

The district issued $32,535,000 in fiscal year 2021-22 to eliminate the new UAL estimated at that time. Outstanding debt on June 30, 2024: principal $29,560,000 and $7,041,037 in interest.

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Resources Report

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 302 PERS Bond Fund								
1510 Interest On Investments	40,498.20	199,987.60	70,534.45	0.00	275,000.00	275,000.00	275,000.00	0.00
1970 Service To Other Funds	5,470,905.88	6,716,863.44	6,094,148.65	0.00	6,416,083.16	6,416,083.16	6,416,083.16	0.00
1000 Revenues from Local Sources	5,511,404.08	6,916,851.04	6,164,683.10	0.00	6,691,083.16	6,691,083.16	6,691,083.16	0.00
5400 Fund Balance	6,537,331.40	0.00	6,500,000.00	0.00	6,600,000.00	6,600,000.00	6,600,000.00	0.00
5000 Other Sources	6,537,331.40	0.00	6,500,000.00	0.00	6,600,000.00	6,600,000.00	6,600,000.00	0.00
Total Fund 302 PERS Bond Fund	12,048,735.48	6,916,851.04	12,664,683.10	0.00	13,291,083.16	13,291,083.16	13,291,083.16	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 302	**PERS Bond Fund**								
Function 5110	**Long Term Debt Service**								
610	Redemption Of Principal	3,420,000.00	3,995,000.00	4,410,000.00	0.00	4,865,000.06	4,865,000.06	4,865,000.06	0.00
621	Regular Interest	1,872,565.02	1,819,838.66	1,654,683.10	0.00	1,465,012.10	1,465,012.10	1,465,012.10	0.00
600	Other	5,292,565.02	5,814,838.66	6,064,683.10	0.00	6,330,012.16	6,330,012.16	6,330,012.16	0.00
Total Function 5110	Long Term Debt Service	5,292,565.02	5,814,838.66	6,064,683.10	0.00	6,330,012.16	6,330,012.16	6,330,012.16	0.00
Function 5400	**PERS UAL Lump Sum Payment**								
680	PERS UAL Lump Sum Payment to PERS	0.00	0.00	3,100,000.00	0.00	3,461,071.00	3,461,071.00	3,461,071.00	0.00
600	Other	0.00	0.00	3,100,000.00	0.00	3,461,071.00	3,461,071.00	3,461,071.00	0.00
Total Function 5400	PERS UAL Lump Sum Payment	0.00	0.00	3,100,000.00	0.00	3,461,071.00	3,461,071.00	3,461,071.00	0.00
Function 7000	**Unappropriated Ending Fund Balance**								
820	Fund Balance	0.00	0.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
800	Planned Reserve	0.00	0.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	3,500,000.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
Total Fund 302	PERS Bond Fund	5,292,565.02	5,814,838.66	12,664,683.10	0.00	13,291,083.16	13,291,083.16	13,291,083.16	0.00

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

400 Capital Projects Fund - Seismic Grant

Fund Description:

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

The district has been awarded grants for Eastwood Elementary and Winchester Elementary. Work will begin on these projects in the summer of 2024.

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Resources Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 400	**Capital Projects Fund - Seismic Grant**								
3299	Other Restricted Grants-in-aid	1,077,843.00	1,652,477.00	6,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
3000	Revenues from State Sources	1,077,843.00	1,652,477.00	6,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
Total Fund 400	Capital Projects Fund - Seismic Grant	1,077,843.00	1,652,477.00	6,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 400	**Capital Projects Fund - Seismic Grant**								
Function 4150	Building Acquisition, Construction, & Improvement								
520	Buildings - Acquisition	1,078,118.98	1,868,497.40	6,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
500	Capital Outlay	1,078,118.98	1,868,497.40	6,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	1,078,118.98	1,868,497.40	6,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00
Total Fund 400	Capital Projects Fund - Seismic Grant	1,078,118.98	1,868,497.40	6,000,000.00	0.00	5,000,000.00	5,000,000.00	5,000,000.00	0.00

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

401 Capital Projects Fund - Senate Bill 1149

Fund Description:

This fund was established to account for Senate Bill 1149 energy efficiency funds. As energy efficiency projects are planned, with acceptance of the project from the Oregon Department of Energy, these funds can be used to offset the construction cost of the project.

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	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 401 Capital Projects Fund - SB 1149								
1990 Fees & Fines & Other Revenue	141,037.95	146,632.24	138,000.00	0.00	175,000.00	175,000.00	175,000.00	0.00
1000 Revenues from Local Sources	141,037.95	146,632.24	138,000.00	0.00	175,000.00	175,000.00	175,000.00	0.00
5400 Fund Balance	118,997.03	0.00	300,000.00	0.00	285,000.00	285,000.00	285,000.00	0.00
5000 Other Sources	118,997.03	0.00	300,000.00	0.00	285,000.00	285,000.00	285,000.00	0.00
Total Fund 401 Capital Projects Fund - SB 1149	260,034.98	146,632.24	438,000.00	0.00	460,000.00	460,000.00	460,000.00	0.00

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 401 Capital Projects Fund - SB 1149								
Function 4150 Building Acquisition, Construction, & Improvement								
520 Buildings - Acquisition	0.00	0.00	438,000.00	0.00	460,000.00	460,000.00	460,000.00	0.00
500 Capital Outlay	0.00	0.00	438,000.00	0.00	460,000.00	460,000.00	460,000.00	0.00
Total Function 4150 Building Acquisition, Construction, & Improvement	0.00	0.00	438,000.00	0.00	460,000.00	460,000.00	460,000.00	0.00
Function 5200 Transfer Of Funds								
710 Fund Modifications	109,515.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700 Transfers	109,515.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 5200 Transfer Of Funds	109,515.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 401 Capital Projects Fund - SB 1149	109,515.00	0.00	438,000.00	0.00	460,000.00	460,000.00	460,000.00	0.00

FUNDBUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

402 Capital Projects Fund - RHS Parking Lot

Fund Description:

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

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Fund 402 Capital Projects Fund-RHS Parking Lot

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
1742 Parking Fees	17,688.25	16,729.00	17,000.00	0.00	17,000.00	17,000.00	17,000.00	0.00
1000 Revenues from Local Sources	17,688.25	16,729.00	17,000.00	0.00	17,000.00	17,000.00	17,000.00	0.00
5400 Fund Balance	0.00	0.00	35,000.00	0.00	51,000.00	51,000.00	51,000.00	0.00
5000 Other Sources	0.00	0.00	35,000.00	0.00	51,000.00	51,000.00	51,000.00	0.00
Total Fund 402 Capital Projects Fund-RHS Parking Lot	17,688.25	16,729.00	52,000.00	0.00	68,000.00	68,000.00	68,000.00	0.00

Requirements Report

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 402	**Capital Projects Fund-RHS Parking Lot**								
Function 4150	**Building Acquisition, Construction, & Improvement**								
530	Improvements Other Than Buildings	0.00	0.00	52,000.00	0.00	68,000.00	68,000.00	68,000.00	0.00
500	Capital Outlay	0.00	0.00	52,000.00	0.00	68,000.00	68,000.00	68,000.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	0.00	0.00	52,000.00	0.00	68,000.00	68,000.00	68,000.00	0.00
Total Fund 402	Capital Projects Fund-RHS Parking Lot	0.00	0.00	52,000.00	0.00	68,000.00	68,000.00	68,000.00	0.00

FUNDDBUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 Adopted Budget

403 Field Fund

Fund Description:

This fund was established to put revenue aside for installation and replacement of turf fields.

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Resources Report

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 403 Field Fund								
5200 Interfund Transfers	0.00	0.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
5400 Fund Balance	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	200,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
Total Fund 403 Field Fund	0.00	0.00	200,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 403	**Field Fund**								
Function 7000	Unappropriated Ending Fund Balance								
820	Fund Balance	0.00	0.00	200,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
800	Planned Reserve	0.00	0.00	200,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	200,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00
Total Fund 403	Field Fund	0.00	0.00	200,000.00	0.00	400,000.00	400,000.00	400,000.00	0.00

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2024-2025 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

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
1994 Miscellaneous Revenue	37,434.00	50,568.00	0.00	0.00	0.00	0.00	0.00	0.00
1000 Revenues from Local Sources	37,434.00	50,568.00	0.00	0.00	0.00	0.00	0.00	0.00
5200 Interfund Transfers	980,000.00	1,080,000.00	1,080,000.00	0.00	1,580,000.00	1,580,000.00	1,580,000.00	0.00
5400 Fund Balance	1,541,003.20	0.00	0.00	0.00	3,500,000.00	3,500,000.00	3,500,000.00	0.00
5000 Other Sources	2,521,003.20	1,080,000.00	1,080,000.00	0.00	5,080,000.00	5,080,000.00	5,080,000.00	0.00
Total Fund 404 Capital Projects Fund	2,558,437.20	1,130,568.00	1,080,000.00	0.00	5,080,000.00	5,080,000.00	5,080,000.00	0.00

		2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Fund 404	**Capital Projects Fund**								
Function 2544	**Maintenance Services**								
322	Repair And Maintenance Services	0.00	0.00	35,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
300	Purchased Services	0.00	0.00	35,000.00	0.00	50,000.00	50,000.00	50,000.00	0.00
460	Non-consumable Supplies	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00
400	Supplies	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00	0.00
Total Function 2544	**Maintenance Services**	0.00	0.00	35,000.00	0.00	150,000.00	150,000.00	150,000.00	0.00
Function 4150	**Building Acquisition, Construction, & Improvement**								
383	Architect/Engineer Services	0.00	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00
389	Non Instr Professional & Technical Serv	0.00	0.00	135,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
398	Non-Capital Contracted Services	0.00	0.00	0.00	0.00	480,000.00	480,000.00	480,000.00	0.00
300	Purchased Services	0.00	0.00	135,000.00	0.00	730,000.00	730,000.00	730,000.00	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	25,000.00	0.00	0.00	0.00	0.00	0.00
510	Land Acquisition	213,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
520	Buildings - Acquisition	241,150.00	0.00	785,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00	0.00
530	Improvements Other Than Buildings	0.00	0.00	100,000.00	0.00	200,000.00	200,000.00	200,000.00	0.00
500	Capital Outlay	455,000.00	0.00	885,000.00	0.00	4,200,000.00	4,200,000.00	4,200,000.00	0.00
Total Function 4150	**Building Acquisition, Construction, & Improvement**	455,000.00	0.00	1,045,000.00	0.00	4,930,000.00	4,930,000.00	4,930,000.00	0.00
Total Fund 404	**Capital Projects Fund**	455,000.00	0.00	1,080,000.00	0.00	5,080,000.00	5,080,000.00	5,080,000.00	0.00

Requirements Report

	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2023-24 FTE	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
Grand Totals:	7,044,626.21	7,683,336.06	20,434,683.10	0.00	24,299,083.16	24,299,083.16	24,299,083.16	0.00

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Douglas County School District No. 4

Budget - All Fund Recap

2024-25 Adopted Budget

Account	Description	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	2024-25 FTE
100.0000.0000.000.000.000.00	General Fund	$92,312,064.42	$63,879,117.21	$75,163,946.09	$77,688,246.19	$77,688,246.19	$77,688,246.19	583.4607
200.0000.0000.000.000.000.00	Special Revenue Funds	$19,351,321.28	$23,410,764.03	$31,837,207.00	$28,406,447.00	$28,406,447.00	$28,406,447.00	147.9552
300.0000.0000.000.000.000.00	Debt Service Funds	$5,401,992.23	$5,814,838.66	$12,664,683.10	$13,291,083.16	$13,291,083.16	$13,291,083.16	0.0000
400.0000.0000.000.000.000.00	Capital Projects Funds	$1,642,633.98	$1,868,497.40	$7,770,000.00	$11,008,000.00	$11,008,000.00	$11,008,000.00	0.0000
Grand Total:		$118,708,011.91	$94,973,217.30	$127,435,836.19	$130,393,776.35	$130,393,776.35	$130,393,776.35	731.4159

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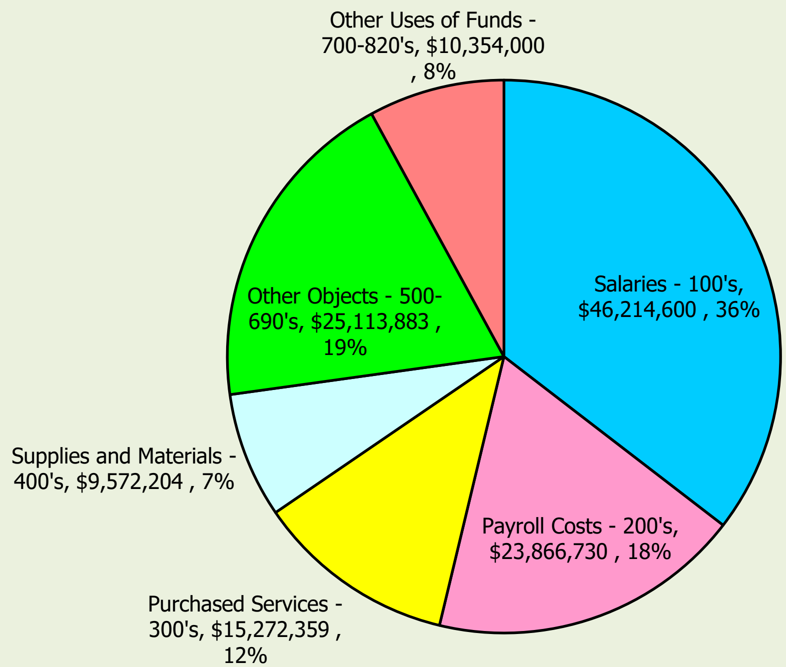
All Funds
2024-2025 Adopted Budget

Expenditures by Object -
All Funds



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