Douglas County School District No. 4
2025-2026 Proposed Budget

Roseburg Public Schools

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

Whatever it takes!

PROPOSED BUDGET 2025-2026

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Special Funds

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Roseburg Public Schools

Roseburg, Oregon

2025-2026 BUDGET

BOARD OF DIRECTORS

NAME	TERM EXPIRES
Mr. Michael Leone	6/30/27
Mr. Andrew Shirtcliff	6/30/25
Mr. Keith Cubic	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	6/30/27
Mr. Mike Schofield	6/30/25
Ms. Micki Hall	6/30/27
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

Roseburg Public Schools

2025-2026 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
Dani Jardine	John C. Fremont Middle School
Nicki Opp	Joseph Lane Middle School
David Vickery	Roseburg High School
Tim Weber	Virtual Online School

2025 BUDGET CALENDAR

January 8, 2025	**Approve 2025 Budget Calendar**
March 1-16, 2025	*Official Estimate due from Department of Education SSF (School Support Fund)*
April 1, 2025	**Publish 1st NOTICE OF FIRST MEETING OF THE BUDGET COMMITTEE** (Not less than 5 days nor more than 30 days before meeting)
April 16, 2025	**First Budget Committee Meeting 6:00 pm**
May 7, 2025	**Proposed Second Budget Committee Meeting 6:00 pm**
May 8 – May 21, 2025	**Additional Budget Committee Meeting Schedule as needed**
May 30, 2025	**Publication of the NOTICE OF BUDGET HEARING FINANCIAL SUMMARIES** (Not more than 30 days nor less than 5 days prior to Hearing)
June 4, 2025	Regular Board Meeting – **Budget Hearing and Adoption**
June 11, 2025	Special Board Meeting & Budget Hearing – **if not completed June 4th**
July 15, 2025	**Deadline to certify the tax levy to the County Assessor on form ED-50 and M-5, or to request an extension**

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Budget Message 2025-2026

I am honored to present this Budget Message on behalf of Roseburg Public Schools and extend my deepest gratitude to everyone who has dedicated their time and expertise to building a budget that reflects our core values, our Strategic Plan, and our vision for the future of our children and community.

Our School District Board of Education Directors deserve recognition for their steadfast commitment to supporting our students, staff and community through thoughtful, forward-looking leadership. Their dedication is evident in their continued endorsement of strategic instructional investments and sound planning decisions that have strengthened our district's financial health, both now and for years to come.

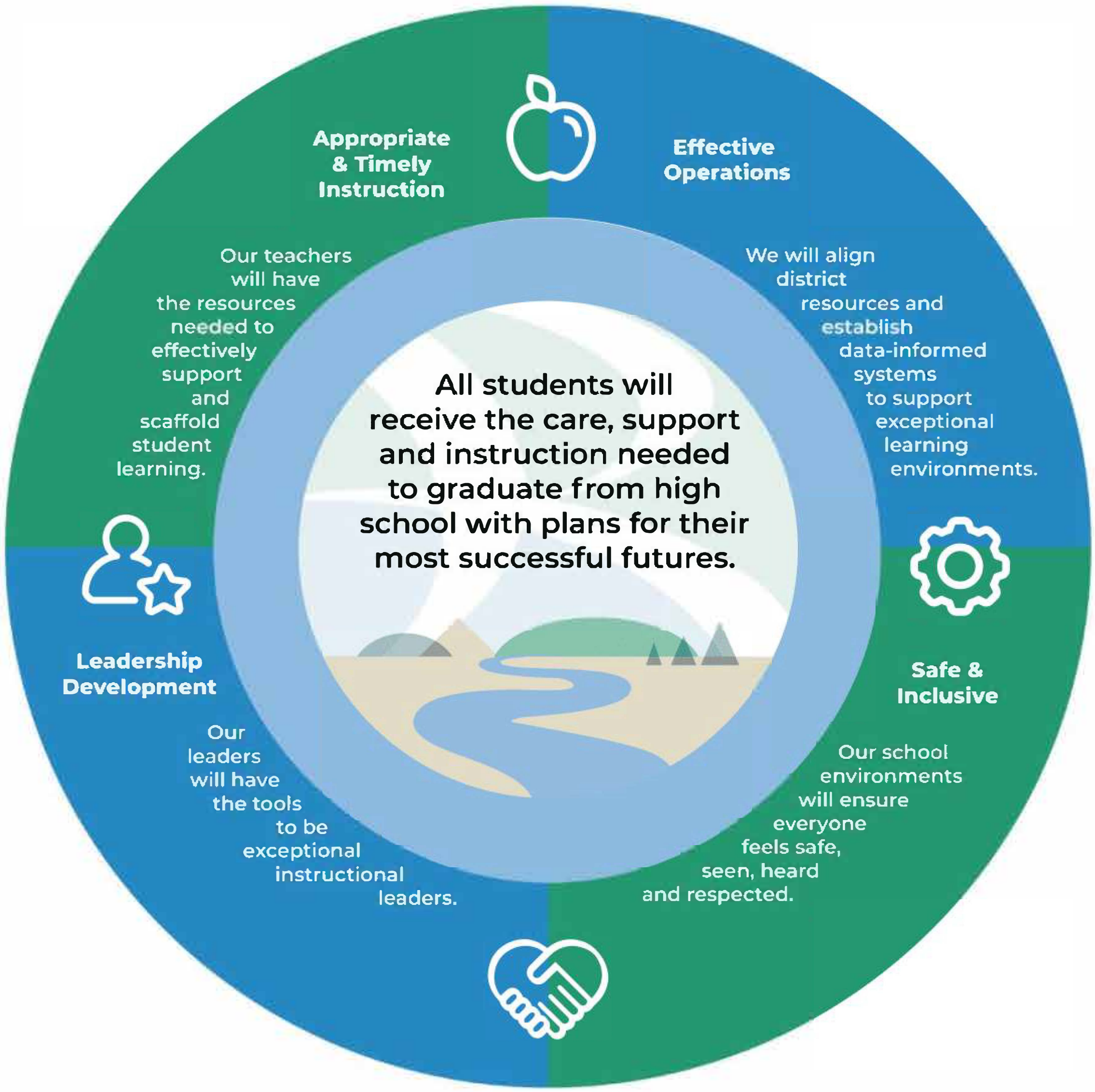
I am equally grateful for our devoted staff, whose unwavering commitment to every child's success drives our collective progress. Our students are extraordinary — brimming with potential and deserving of every opportunity to thrive. I am confident that this budget lays the foundation for meaningful growth and success by prioritizing key investments that empower our staff, support our families and create vibrant learning experiences for all. It is a strategic, balanced approach designed to ensure everyone in our school community has the resources they need to excel and achieve our shared vision of success for every student, staff member and family.

Guided by Our Strategic Plan

The proposed 2025-26 budget process and subsequent budget documents have provided a venue to reflect deeply on our core values, beliefs and expectations within the framework 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**
- **Leadership Development**

Our Strategic Plan continues to be the guiding force behind our efforts this year, shaping our budget decisions to ensure they translate into measurable academic growth for every student we serve. Every investment we make is evaluated through the lens of our Strategic Plan's priorities, with ongoing oversight to ensure that our resources are directed toward initiatives that have the greatest positive impact.


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.

A Sample of Key Strategic Investments:

Appropriate & Timely Instruction:

- 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:

- Additional 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 nurse
- Additional Security Officers
- Additional School Resource Officers
- Social Emotional Learning Coordinator

Effective Operations:

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

Addressing Financial Challenges

The budget document is based on an estimated state funding level of $11.4 billion for the 2025-2027 biennium. While this represents a significant increase over the previous biennium's $10.2 billion allocation, the State School Fund estimate remains below the Oregon Quality Education Model recommendations of $13.5 billion.

Inflationary costs, potential shifts in federal policies and unfunded state mandates continue to add pressure to our budgeting process. Despite these challenges, we have strategically aligned our resources with our students' best interests in mind. This budget reflects our unwavering commitment to expanding opportunities for learning, growth and support.

Navigating Uncertainty Together

School districts across the nation are navigating an unprecedented level of uncertainty as federal policy changes continue to reshape government services, including public education. Federal funding estimates remain delayed for critical programs supporting our most vulnerable students, including those experiencing poverty and living with disabilities.

This disruption at the federal level has led to uncertainty for states, including Oregon, potentially impacting their ability to adequately fund essential services. We have already seen a reduction in key state grants designed to support student success.

Despite these challenges, I am confident in our district's ability to continue providing high-quality education through local collaboration, creativity and perseverance. Effective operations remain a cornerstone of our Strategic Plan, and we will leverage our community partnerships to navigate these uncertainties successfully.

A Call to Partnership

Addressing our district's serious need for major facilities improvements will require a community-wide effort. With an average age of over 75 years, many of our school buildings have exceeded their intended lifespans. Despite deliberate maintenance efforts, our facilities will continue to deteriorate without significant capital investment.

Through careful planning and successful grant applications, we have invested over $25 million in facilities over the past five years, including $7 million in safety and security improvements funded through ESSER (COVID relief funds). However, capital improvement bonds remain the only viable path school districts in Oregon have for financing substantial infrastructure improvements or constructing new school facilities.

This budget does, however, reflect a key investment that further highlights the importance of community collaboration. We plan to construct a $2.5 million Roseburg High School medical training facility in collaboration with Umpqua Community College's Welcome Center and Medical Careers Hub. This innovative partnership will allow us to build a cutting-edge facility on the college campus at a fraction of the typical construction cost, further expanding career pathway opportunities for our students.

In closing, I want to reaffirm that the investments outlined in this budget are centered on our students. Their success and well-being remain at the heart of every decision, guided by our Board's commitment to our district's Strategic Plan, which clearly states:

"All students will receive the care, support and instruction needed to graduate from high school with plans for their most successful futures."

Roseburg Public Schools' Strategic Plan continues to inspire and direct our efforts, ensuring that our students remain our guiding focus. With this clear purpose and commitment, I am confident that our best days are ahead.

I respectfully present this balanced 2025-2026 budget proposal to the Budget Committee for your consideration.

Respectfully submitted,

Jared Cordon
Superintendent, Roseburg Public Schools

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

Resources Report

Fund 100 General Fund

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1111	Current Year's Taxes	18,831,220.90	19,716,258.07	20,375,200.00	0.00	20,600,000.00	0.00	0.00	0.00
1112	Prior Year's Taxes	530,458.08	449,783.59	450,000.00	0.00	460,000.00	0.00	0.00	0.00
1114	In Lieu of taxes	17,822.35	22,102.93	25,000.00	0.00	25,000.00	0.00	0.00	0.00
1312	Tuition/other School Districts	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00
1510	Interest On Investments	884,635.76	1,713,184.24	1,436,001.13	0.00	1,500,000.00	0.00	0.00	0.00
1710	Activity Revenue	53,179.92	63,265.25	10,000.00	0.00	10,000.00	0.00	0.00	0.00
1741	Activity Fees	3,220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1800	Daycare Tuition	101,426.25	97,806.82	96,000.00	0.00	96,000.00	0.00	0.00	0.00
1910	Rental Of School Facilities	2,761.00	5,443.50	1,500.00	0.00	1,500.00	0.00	0.00	0.00
1980	Fees Charged To Grants	37,020.10	42,695.35	0.00	0.00	0.00	0.00	0.00	0.00
1990	Fees & Fines & Other Revenue	40,201.70	56,562.28	50,000.00	0.00	50,000.00	0.00	0.00	0.00
1991	Substitute Reimbursement	5,528.39	6,624.94	10,000.00	0.00	10,000.00	0.00	0.00	0.00
1993	E-Rate Revenue	153,771.74	153,771.11	200,000.00	0.00	200,000.00	0.00	0.00	0.00
1994	Miscellaneous Revenue	4,888.87	88,382.97	78,000.00	0.00	78,000.00	0.00	0.00	0.00
1000	**Revenues from Local Sources**	**20,666,135.06**	**22,415,881.05**	**22,741,701.13**	**0.00**	**23,040,500.00**	**0.00**	**0.00**	**0.00**
2101	County School Fund	103,768.57	77,325.82	75,000.00	0.00	75,000.00	0.00	0.00	0.00
2102	Revenue from ESD	39,998.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
2000	**Revenues from Intermediate Sources**	**143,766.57**	**77,325.82**	**125,000.00**	**0.00**	**125,000.00**	**0.00**	**0.00**	**0.00**
3101	State School Support	45,650,294.05	47,723,769.76	49,432,785.00	0.00	52,064,421.84	0.00	0.00	0.00
3103	Common School Fund	727,188.68	748,083.06	788,760.00	0.00	788,797.00	0.00	0.00	0.00
3000	**Revenues from State Sources**	**46,377,482.73**	**48,471,852.82**	**50,221,545.00**	**0.00**	**52,853,218.84**	**0.00**	**0.00**	**0.00**
4201	Foster Transportation	0.00	8,455.99	0.00	0.00	0.00	0.00	0.00	0.00
4801	Federal Forest Fees	585,410.74	637,330.47	600,000.00	0.00	0.00	0.00	0.00	0.00
4000	**Revenue from Federal Sources**	**585,410.74**	**645,786.46**	**600,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
5300	Sale Of Assets	48,800.41	34,591.17	0.00	0.00	0.00	0.00	0.00	0.00
5400	Fund Balance	16,669,695.66	20,541,750.66	4,000,000.00	0.00	8,500,000.00	0.00	0.00	0.00
5000	**Other Sources**	**16,718,496.07**	**20,576,341.83**	**4,000,000.00**	**0.00**	**8,500,000.00**	**0.00**	**0.00**	**0.00**
Total Fund 100	**General Fund**	**84,491,291.17**	**92,187,187.98**	**77,688,246.13**	**0.00**	**84,518,718.84**	**0.00**	**0.00**	**0.00**

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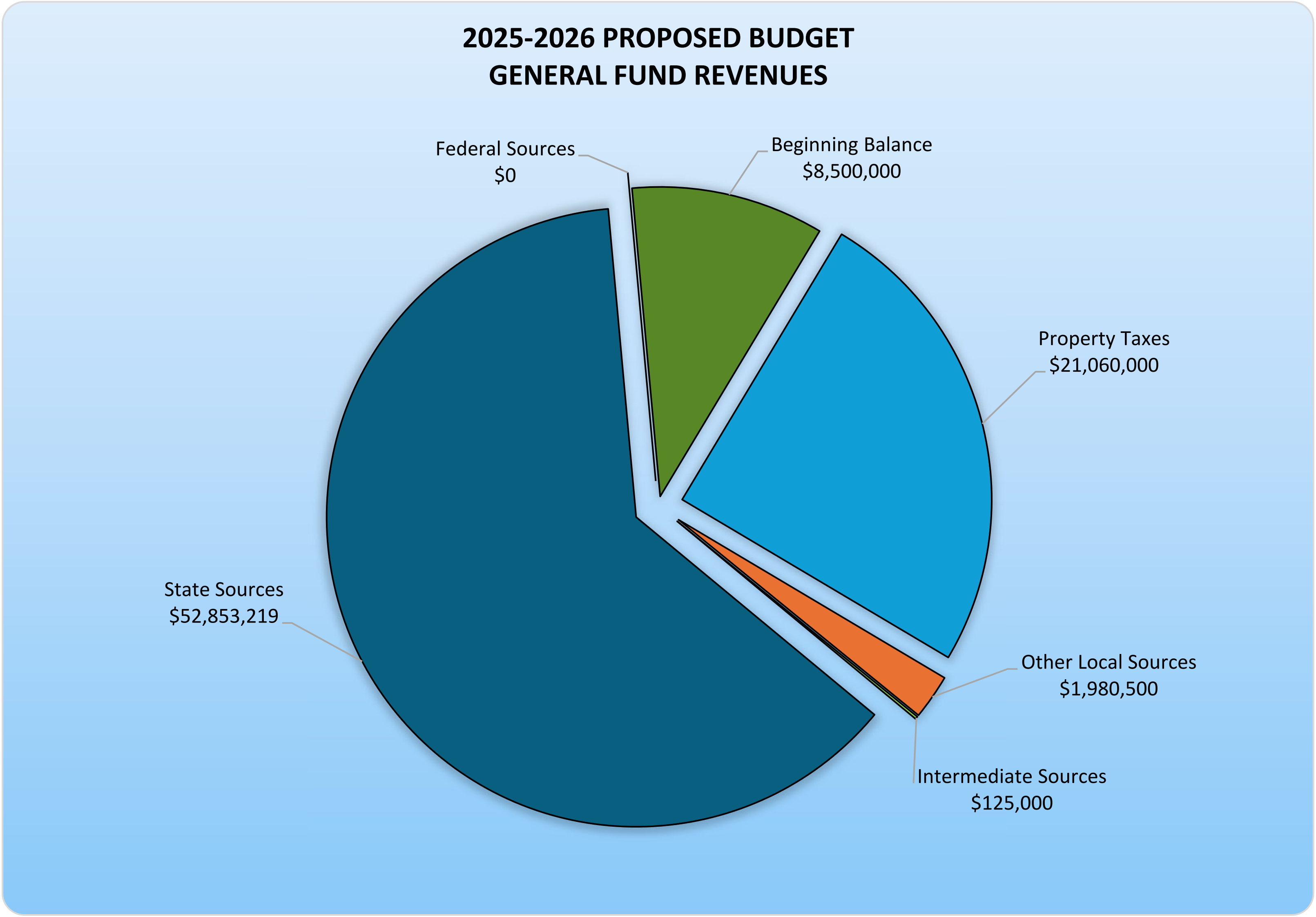
2025-2026 PROPOSED BUDGET
GENERAL FUND REVENUES
Federal Sources
$0
Beginning Balance
$8,500,000
Property Taxes
$21,060,000
State Sources
$52,853,219
Other Local Sources
$1,980,500
Intermediate Sources
$125,000

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed Budget

100 General Fund

Fund Description:

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

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

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Budget - General Fund Recap

Account	Description	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025- 26 FTE
100.1111.0000.000.000.000.00	Elementary Programs K-5	$14,357,597.25	$14,763,858.98	$16,312,948.29	161.3452	$16,647,046.72	$0.00	$0.00	155.2827
100.1121.0000.000.000.000.00	Middle School Programs, 6-8	$5,850,529.58	$5,709,125.45	$6,437,724.55	57.0000	$6,709,534.66	$0.00	$0.00	55.0000
100.1122.0000.000.000.000.00	Middle School Extra-Curricular, 6-8	$290,444.36	$307,053.18	$322,435.24	0.0000	$359,937.5	$0.00	$0.00	0.0000
100.1131.0000.000.000.000.00	High School Programs, 9-12	$6,759,957.13	$7,004,702.71	$7,593,198.41	63.3750	$7,689,692.69	$0.00	$0.00	60.3750
100.1132.0000.000.000.000.00	High School Extra Curricular, 9-12	$1,034,891.50	$1,140,618.92	$973,754.81	3.0000	$1,108,062.14	$0.00	$0.00	3.0000
100.1140.0000.000.000.000.00	Pre-Kindergarten Programs	$209,055.93	$222,645.58	$254,155.34	3.8750	$297,814.86	$0.00	$0.00	3.870
100.1210.0000.000.000.000.00	Talented and Gifted Programs	$112,929.49	$130,272.04	$138,467.96	1.0000	$163,284.21	$0.00	$0.00	1.0000
100.1220.0000.000.000.000.00	Developmental Learning Centers	$1,214,808.24	$1,307,461.80	$1,486,473.96	26.4978	$2,300,828.16	$0.00	$0.00	35.2813
100.1221.0000.000.000.000.00	Turn Around Programs	$454,845.61	$648,203.63	$741,223.60	10.2500	$844,724.84	$0.00	$0.00	10.8125
100.1222.0000.000.000.000.00	Emerging K	$0.00	$202,935.71	$114,126.66	2.6250	$0.00	$0.00	$0.00	0.0000
100.1226.0000.000.000.000.00	Home Instruction	$16,840.71	$514.97	$34,233.00	0.0000	$5,000.00	$0.00	$0.00	0.0000
100.1227.0000.000.000.000.00	Extended School Year, Sp Ed	$76,795.44	$91,181.94	$70,492.69	0.0000	$94,629.76	$0.00	$0.00	0.0000
100.1250.0000.000.000.000.00	Learning Resource Centers	$2,730,713.24	$2,796,803.68	$3,331,932.72	45.7177	$3,884,285.10	$0.00	$0.00	46.6551
100.1251.0000.000.000.000.00	Secondary Resource Classroom	$600,471.51	$808,007.21	$904,369.26	11.8125	$976,664.28	$0.00	$0.00	11.8125
100.1260.0000.000.000.000.00	Hearing & Vision Impaired Programs	$387,788.51	$418,856.74	$406,000.00	0.0000	$403,000.00	$0.00	$0.00	0.0000
100.1271.0000.000.000.000.00	Extended Learning Opportunities	$12,148.92	$10,718.35	$10,365.24	0.0000	$11,828.60	$0.00	$0.00	0.0000
100.1282.0000.000.000.000.00	Ed Center	$170,163.92	$201,443.40	$226,269.94	2.7500	$235,571.52	$0.00	$0.00	2.7500
100.1284.0000.000.000.000.00	Phoenix Programs	$32,134.36	$0.00	$40,000.00	0.0000	$0.00	$0.00	$0.00	0.0000
100.1285.0000.000.000.000.00	ACES Program, Rose School	$160,803.54	$153,756.05	$198,235.25	1.8750	$98,651.83	$0.00	$0.00	1.0000
100.1288.0000.000.000.000.00	Phoenix Charter School	$1,739,521.20	$2,167,544.78	$1,950,000.00	0.0000	$1,850,000.00	$0.00	$0.00	0.0000

Budget - General Fund Recap

Account	Description	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100.1289.0000.000.000.000.00	Credit Retrieval, RHS	$156,966.75	$218,413.81	$268,214.07	2.5000	$256,321.88	$0.00	$0.00	2.0000
100.1291.0000.000.000.000.00	English Language Learners	$301,891.30	$270,519.29	$313,000.88	3.0000	$361,576.04	$0.00	$0.00	3.0000
100.1292.0000.000.000.000.00	Teen Parent Program	$260,440.40	$231,567.25	$264,404.72	5.0000	$262,115.96	$0.00	$0.00	4.5625
100.2110.0000.000.000.000.00	Attendance & Social Work Services	$126,729.93	$136,857.03	$88,359.62	1.3500	$85,233.46	$0.00	$0.00	1.3500
100.2112.0000.000.000.000.00	Attendance Services	$45,316.24	$41,336.05	$51,388.10	1.0000	$56,858.49	$0.00	$0.00	1.0000
100.2119.0000.000.000.000.00	Explusion Services	$8,096.16	$7,932.62	$11,130.00	0.0000	$8,000.00	$0.00	$0.00	0.0000
100.2120.0000.000.000.000.00	Counseling Department	$1,747,824.92	$2,183,921.56	$2,452,570.86	23.5000	$2,584,965.27	$0.00	$0.00	23.5000
100.2130.0000.000.000.000.00	Health Services	$157,498.11	$189,539.10	$232,743.86	0.8125	$315,369.81	$0.00	$0.00	1.8125
100.2140.0000.000.000.000.00	Evaluation Services	$359,259.17	$515,714.59	$726,482.34	5.2500	$749,199.76	$0.00	$0.00	5.2500
100.2190.0000.000.000.000.00	Office of Student Services	$286,647.64	$380,423.74	$494,293.50	2.2500	$508,691.00	$0.00	$0.00	2.2500
100.2210.0000.000.000.000.00	Dept of Teaching & Learning	$495,584.86	$640,123.44	$883,911.63	6.8000	$820,395.84	$0.00	$0.00	5.8000
100.2220.0000.000.000.000.00	Library / Media Center	$921,199.32	$951,458.32	$1,024,622.16	14.0000	$1,105,066.90	$0.00	$0.00	14.0000
100.2240.0000.000.000.000.00	Instructional Staff Development	$60,954.46	$106,748.48	$91,391.57	0.0000	$90,612.80	$0.00	$0.00	0.0000
100.2241.0000.000.000.000.00	Reimbursed Substitute Services	$8,699.10	$12,834.97	$11,370.00	0.0000	$47,780.04	$0.00	$0.00	0.2000
100.2310.0000.000.000.000.00	Board of Education Services	$214,066.47	$206,018.45	$251,604.26	0.1250	$277,933.10	$0.00	$0.00	0.1250
100.2320.0000.000.000.000.00	Office of the Superintendent	$771,041.16	$827,119.18	$878,156.71	3.8750	$951,326.96	$0.00	$0.00	3.8750
100.2410.0000.000.000.000.00	Office of the Principal	$4,235,507.22	$4,418,161.36	$4,937,999.93	42.0000	$5,099,972.52	$0.00	$0.00	40.0500
100.2510.0000.000.000.000.00	Business Office Operations	$763,529.66	$813,546.79	$943,260.34	5.8750	$999,114.83	$0.00	$0.00	5.8750
100.2542.0000.000.000.000.00	Care and Upkeep of Building Services	$4,257,744.81	$4,479,140.29	$4,842,093.69	35.6250	$5,091,689.41	$0.00	$0.00	34.6250
100.2544.0000.000.000.000.00	Maintenance Services	$2,214,940.29	$2,429,295.80	$2,365,144.03	17.0000	$2,483,912.99	$0.00	$0.00	17.0000

Budget - General Fund Recap

Account	Description	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100.2546.0000.000.000.000.00	Security Services	$598,358.41	$752,292.07	$760,118.27	5.8750	$1,033,470.84	$0.00	$0.00	5.8750
100.2550.0000.000.000.000.00	Student Transportation Services	$4,410,470.01	$4,551,292.98	$4,833,193.78	1.4000	$4,826,026.37	$0.00	$0.00	1.4000
100.2570.0000.000.000.000.00	Warehousing and Distribution Services	$266,352.23	$283,146.82	$310,386.02	3.1000	$330,036.41	$0.00	$0.00	3.1000
100.2630.0000.000.000.000.00	Inservice Activities	$5,537.98	$13,632.63	$6,651.00	0.0000	$6,000.00	$0.00	$0.00	0.0000
100.2640.0000.000.000.000.00	Office of Human Resources	$632,422.31	$613,818.56	$680,792.14	4.0000	$726,341.58	$0.00	$0.00	4.0000
100.2660.0000.000.000.000.00	Technology Services	$1,275,442.06	$1,383,019.60	$1,602,190.79	8.0000	$1,666,205.80	$0.00	$0.00	8.0000
100.2700.0000.000.000.000.00	Supplemental Retirement Program	$275,740.51	$293,044.26	$356,000.00	0.0000	$334,743.84	$0.00	$0.00	0.0000
100.3100.0000.000.000.000.00	Nutrition Services	$0.00	$5,145.36	$6,365.00	0.0000	$5,200.00	$0.00	$0.00	0.0000
100.4120.0000.000.000.000.00	Site & Acquisition Development	$5,060.00	$1,547,104.29	$0.00	0.0000	$0.00	$0.00	$0.00	0.0000
100.4150.0000.000.000.000.00	Building Acquisition, Construction	$1,082,778.59	$507,486.57	$0.00	0.0000	$0.00	$0.00	$0.00	0.0000
100.5200.0000.000.000.000.00	Interfund Transfers	$1,791,000.00	$2,154,000.00	$2,654,000.00	0.0000	$5,954,000.00	$0.00	$0.00	0.0000
100.6110.0000.000.000.000.00	Operating Contingency	$0.00	$0.00	$1,500,000.00	0.0000	$1,500,000.00	$0.00	$0.00	0.0000
100.7000.0000.000.000.000.00	Unappropriated Ending Fund Balance	$0.00	$0.00	$2,300,000.00	0.0000	$2,300,000.00	$0.00	$0.00	0.0000
Grand Total:		$63,949,540.51	$69,250,360.38	$77,688,246.19	583.4607	$84,518,718.84	$0.00	$0.00	575.4941

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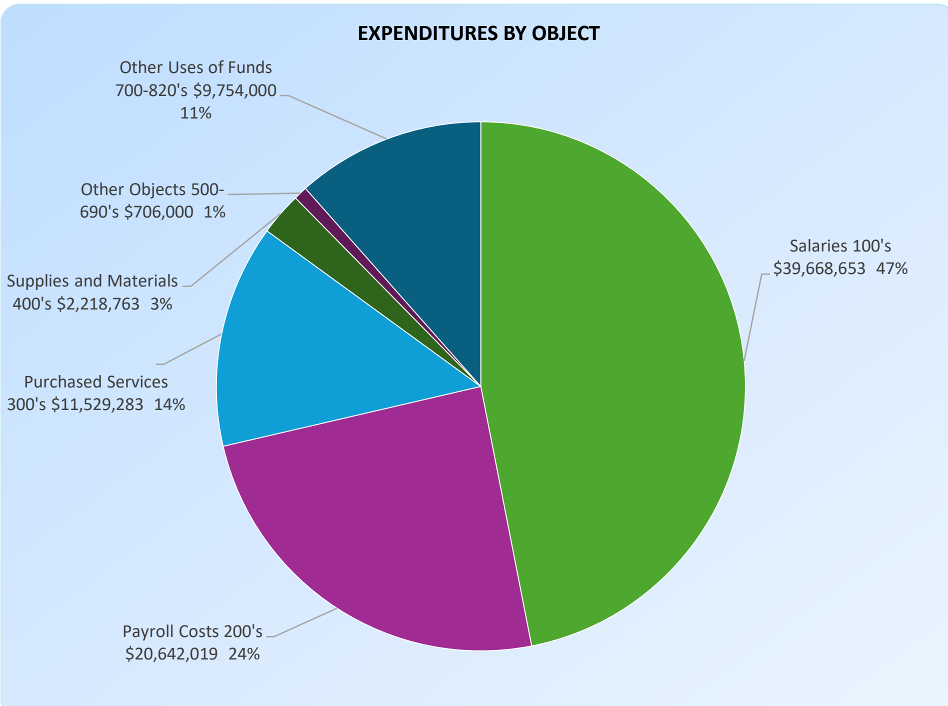
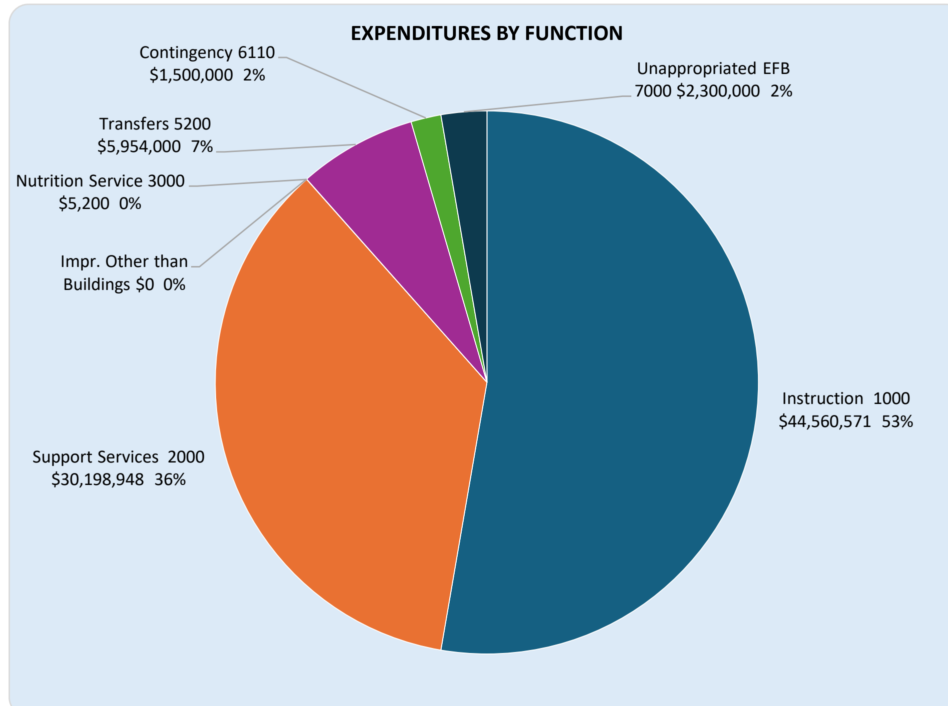
GENERAL FUND
2025-2026 PROPOSED BUDGET





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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	8,040,847.40	8,348,842.05	8,993,743.62	130.00	9,297,031.50	0.00	0.00	127.00
112	Classified Salaries	662,534.07	715,923.08	844,415.89	31.35	860,539.45	0.00	0.00	28.28
121	Licensed Subs	95,592.46	19,440.03	28,500.00	0.00	28,500.00	0.00	0.00	0.00
122	Classified Subs	81.20	545.05	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary Salaries	16,720.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	0.00	31,334.00	0.00	14,000.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	2,643.28	2,945.80	9,600.00	0.00	9,600.00	0.00	0.00	0.00
134	Extra Hours	20,553.22	20,202.42	15,874.00	0.00	16,400.00	0.00	0.00	0.00
137	Opt-out Insur	269,129.51	281,104.59	292,340.68	0.00	369,321.51	0.00	0.00	0.00
139	Taxable Fringe	0.00	0.00	0.00	0.00	63.95	0.00	0.00	0.00
100	**Salaries**	**9,108,101.33**	**9,389,003.02**	**10,215,808.19**	**161.35**	**10,595,456.41**	**0.00**	**0.00**	**155.28**
211	PERS ER	53,428.31	53,733.95	64,097.63	0.00	970,149.01	0.00	0.00	0.00
212	PERS PU	513,594.71	508,299.07	931,763.12	0.00	618,603.53	0.00	0.00	0.00
213	PERS UAL	1,612,201.71	1,405,019.54	1,567,969.27	0.00	1,035,540.10	0.00	0.00	0.00
215	Prior year's PERS expenses	0.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00
220	Social Security	676,337.84	697,308.74	756,026.03	0.00	793,861.03	0.00	0.00	0.00
231	Workers Comp	19,532.29	20,670.99	23,268.58	0.00	33,315.79	0.00	0.00	0.00
232	Unemployment	8,830.61	9,083.64	10,250.42	0.00	10,495.29	0.00	0.00	0.00
233	WC Hourly Assess	2,959.20	2,871.24	2,884.11	0.00	3,034.10	0.00	0.00	0.00
234	PFMLI	0.00	33,038.24	38,507.77	0.00	41,460.72	0.00	0.00	0.00
244	Health Insur	1,688,031.35	1,730,582.33	1,900,158.00	0.00	1,799,632.57	0.00	0.00	0.00
248	District Paid TSA	17,309.40	15,336.15	37,200.00	0.00	33,177.19	0.00	0.00	0.00
200	**Benefits**	**4,592,225.42**	**4,475,943.89**	**5,336,124.93**	**0.00**	**5,343,269.33**	**0.00**	**0.00**	**0.00**
311	Contracted Instruction Services	3,312.00	3,543.96	3,650.00	0.00	2,450.00	0.00	0.00	0.00
314	Class Sub Services	58,588.18	75,004.29	65,000.00	0.00	62,000.00	0.00	0.00	0.00
315	Licensed Sub Services	297,258.91	363,857.67	320,000.00	0.00	301,000.00	0.00	0.00	0.00
322	Repair And Maintenance Services	1,974.68	423.67	4,400.00	0.00	4,700.00	0.00	0.00	0.00
340	Travel	990.26	1,277.57	1,200.00	0.00	1,800.00	0.00	0.00	0.00
353	Postage	6,528.90	7,234.89	3,950.00	0.00	3,550.00	0.00	0.00	0.00
355	Printing And Binding	4,367.05	4,990.11	6,350.00	0.00	5,400.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	1,075.97	350.00	0.00	350.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	**General Fund**								
300	Purchased Services	373,019.98	457,408.13	404,900.00	0.00	381,250.00	0.00	0.00	0.00
410	Consumable Supplies	202,017.03	196,583.66	208,365.17	0.00	209,070.98	0.00	0.00	0.00
460	Non-consumable Supplies	48,774.29	65,115.25	80,500.00	0.00	60,000.00	0.00	0.00	0.00
470	Computer Software	33,323.90	130,556.00	64,500.00	0.00	53,500.00	0.00	0.00	0.00
480	Computer Hardware	135.30	0.00	2,750.00	0.00	4,500.00	0.00	0.00	0.00
400	Supplies	284,250.52	392,254.91	356,115.17	0.00	327,070.98	0.00	0.00	0.00
540	Depreciable Equipment	0.00	49,249.03	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	49,249.03	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	K- 5 Elementary Instruction	14,357,597.25	14,763,858.98	16,312,948.29	161.35	16,647,046.72	0.00	0.00	155.28

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 school years.

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	**General Fund**								
Function 1121	**Middle School Programs, 6-8**								
111	Licensed Salaries	3,452,186.97	3,388,348.55	3,753,433.84	57.00	3,965,740.37	0.00	0.00	55.00
121	Licensed Subs	14,244.97	22,822.84	17,600.00	0.00	18,600.00	0.00	0.00	0.00
124	Temporary Salaries	97.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	33,330.00	33,587.04	65,945.32	0.00	52,694.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	1,070.04	1,011.32	4,000.00	0.00	4,000.00	0.00	0.00	0.00
134	Extra Hours	14,795.74	13,370.70	3,500.00	0.00	9,000.00	0.00	0.00	0.00
137	Opt-out Insur	113,302.32	84,000.00	78,216.00	0.00	84,010.00	0.00	0.00	0.00
100	**Salaries**	**3,629,027.33**	**3,543,140.45**	**3,922,695.16**	**57.00**	**4,134,044.37**	**0.00**	**0.00**	**55.00**
211	PERS ER	24,402.52	20,847.61	22,811.66	0.00	390,627.12	0.00	0.00	0.00
212	PERS PU	196,421.07	196,681.21	260,862.47	0.00	222,282.32	0.00	0.00	0.00
213	PERS UAL	651,964.94	531,614.89	568,976.04	0.00	403,499.37	0.00	0.00	0.00
215	Prior year's PERS expenses	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
220	Social Security	269,100.53	263,744.49	294,299.56	0.00	308,502.31	0.00	0.00	0.00
231	Workers Comp	7,647.21	7,730.95	9,318.74	0.00	12,981.66	0.00	0.00	0.00
232	Unemployment	3,517.39	3,440.72	4,157.94	0.00	4,143.29	0.00	0.00	0.00
233	WC Hourly Assess	1,094.19	1,050.91	1,035.68	0.00	1,174.61	0.00	0.00	0.00
234	PFMLI	0.00	12,593.24	14,653.00	0.00	16,163.70	0.00	0.00	0.00
244	Health Insur	744,740.53	826,803.96	938,556.00	0.00	838,937.57	0.00	0.00	0.00
248	District Paid TSA	8,280.00	6,500.01	16,369.88	0.00	14,380.86	0.00	0.00	0.00
200	**Benefits**	**1,907,168.38**	**1,871,007.99**	**2,133,040.97**	**0.00**	**2,214,692.81**	**0.00**	**0.00**	**0.00**
311	Contracted Instruction Services	1,674.00	1,717.00	2,100.00	0.00	2,100.00	0.00	0.00	0.00
314	Class Sub Services	1,842.12	4,304.35	5,500.00	0.00	5,000.00	0.00	0.00	0.00
315	Licensed Sub Services	143,061.96	130,534.37	160,000.00	0.00	110,000.00	0.00	0.00	0.00
322	Repair And Maintenance Services	5,201.81	1,625.57	5,700.00	0.00	6,514.00	0.00	0.00	0.00
340	Travel	877.75	756.87	2,500.00	0.00	2,500.00	0.00	0.00	0.00
353	Postage	14,317.60	12,767.41	19,000.00	0.00	17,000.00	0.00	0.00	0.00
355	Printing And Binding	10,477.84	9,091.14	10,100.00	0.00	10,100.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	2,225.00	2,725.00	2,750.00	0.00	2,750.00	0.00	0.00	0.00
394	Contracted Laundry Service	1,093.42	1,270.06	2,266.00	0.00	3,000.00	0.00	0.00	0.00
300	**Purchased Services**	**180,771.50**	**164,791.77**	**209,916.00**	**0.00**	**158,964.00**	**0.00**	**0.00**	**0.00**
410	Consumable Supplies	45,715.54	55,409.77	146,744.95	0.00	142,923.48	0.00	0.00	0.00
420	Textbooks	205.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	16,189.27	29,549.72	23,577.47	0.00	22,860.00	0.00	0.00	0.00

Fund 100 General Fund

Function 1121 Middle School Programs, 6-8

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
470	Computer Software	6,977.48	45,225.75	1,750.00	0.00	36,050.00	0.00	0.00	0.00
480	Computer Hardware	86.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	69,174.37	130,185.24	172,072.42	0.00	201,833.48	0.00	0.00	0.00
520	Buildings - Acquisition	10,080.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
542	Replacement Equipment	54,308.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	64,388.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs, 6-8	5,850,529.58	5,709,125.45	6,437,724.55	57.00	6,709,534.66	0.00	0.00	55.00

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 with experiences such 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
121	Licensed Subs	1,470.40	189.14	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	177,493.10	179,199.14	201,595.52	0.00	230,027.50	0.00	0.00	0.00
134	Extra Hours	4,608.24	9,964.19	1,769.00	0.00	4,321.00	0.00	0.00	0.00
100	Salaries	183,571.74	189,352.47	203,364.52	0.00	234,348.50	0.00	0.00	0.00
211	PERS ER	517.26	398.07	943.52	0.00	13,929.06	0.00	0.00	0.00
212	PERS PU	8,863.78	9,450.37	11,851.20	0.00	19,029.90	0.00	0.00	0.00
213	PERS UAL	28,844.18	25,915.87	28,975.09	0.00	15,665.40	0.00	0.00	0.00
220	Social Security	13,762.80	14,213.82	14,229.46	0.00	17,778.33	0.00	0.00	0.00
231	Workers Comp	386.91	486.98	492.20	0.00	925.17	0.00	0.00	0.00
232	Unemployment	179.89	186.20	195.29	0.00	232.37	0.00	0.00	0.00
233	WC Hourly Assess	74.56	73.14	66.22	0.00	66.36	0.00	0.00	0.00
234	PFMLI	0.00	777.12	744.17	0.00	929.48	0.00	0.00	0.00
200	Benefits	52,629.38	51,501.57	57,497.15	0.00	68,556.07	0.00	0.00	0.00
310	Instr Professional Services	2,612.15	2,839.40	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	9,081.84	19,718.47	13,200.00	0.00	14,100.00	0.00	0.00	0.00
319	Officials & Awards	16,726.63	21,492.96	20,700.00	0.00	22,415.00	0.00	0.00	0.00
322	Repair And Maintenance Services	10,441.34	14,042.13	18,600.00	0.00	10,258.00	0.00	0.00	0.00
343	Travel - Student	1,414.73	1,905.64	1,850.00	0.00	2,060.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	95.00	270.00	0.00	0.00	0.00	0.00	0.00	0.00
394	Contracted Laundry Service	2,132.34	2,967.16	3,923.57	0.00	5,500.00	0.00	0.00	0.00
300	Purchased Services	42,504.03	63,235.76	58,273.57	0.00	54,333.00	0.00	0.00	0.00
410	Consumable Supplies	434.51	1,366.00	700.00	0.00	700.00	0.00	0.00	0.00
460	Non-consumable Supplies	5,379.90	1,597.38	2,600.00	0.00	2,000.00	0.00	0.00	0.00
470	Computer Software	95.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	5,909.41	2,963.38	3,300.00	0.00	2,700.00	0.00	0.00	0.00
540	Depreciable Equipment	5,829.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	5,829.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extra Curricular, 6-8	290,444.36	307,053.18	322,435.24	0.00	359,937.57	0.00	0.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 needed by all students as they achieve graduation requirements.

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Fund 100 General Fund

Function 1131 High School Program, 9-12

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	4,028,669.17	4,152,486.11	4,570,799.50	61.50	4,611,817.09	0.00	0.00	58.50
112	Classified Salaries	44,161.35	48,692.00	54,371.50	1.88	66,060.16	0.00	0.00	1.88
121	Licensed Subs	56,123.79	57,724.10	6,500.00	0.00	6,500.00	0.00	0.00	0.00
122	Classified Subs	811.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	28,609.22	29,312.53	66,383.05	0.00	47,909.75	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	1,891.46	2,006.47	1,500.00	0.00	1,500.00	0.00	0.00	0.00
134	Extra Hours	15,550.66	13,441.02	6,000.00	0.00	6,000.00	0.00	0.00	0.00
137	Opt-out Insur	101,990.83	102,191.01	114,895.01	0.00	100,919.80	0.00	0.00	0.00
100	Salaries	4,277,808.12	4,405,853.24	4,820,449.06	63.38	4,840,706.80	0.00	0.00	60.38
211	PERS ER	33,263.06	29,916.75	34,081.27	0.00	451,487.74	0.00	0.00	0.00
212	PERS PU	239,135.17	254,217.52	294,894.21	0.00	286,009.75	0.00	0.00	0.00
213	PERS UAL	758,387.75	665,968.16	729,663.48	0.00	474,279.86	0.00	0.00	0.00
215	Prior year's PERS expenses	0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00
220	Social Security	318,013.01	327,726.56	359,258.25	0.00	362,295.12	0.00	0.00	0.00
231	Workers Comp	9,015.23	9,610.53	10,602.04	0.00	15,255.53	0.00	0.00	0.00
232	Unemployment	4,138.46	4,263.65	5,099.13	0.00	4,823.18	0.00	0.00	0.00
233	WC Hourly Assess	1,234.75	1,222.49	1,401.77	0.00	1,276.25	0.00	0.00	0.00
234	PFMLI	0.00	15,419.92	18,687.96	0.00	18,969.42	0.00	0.00	0.00
244	Health Insur	848,046.44	877,361.11	955,794.00	0.00	882,688.25	0.00	0.00	0.00
248	District Paid TSA	7,400.55	6,954.16	18,586.14	0.00	15,550.79	0.00	0.00	0.00
200	Benefits	2,218,634.42	2,192,660.85	2,428,568.25	0.00	2,513,135.89	0.00	0.00	0.00
310	Instr Professional Services	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00
314	Class Sub Services	252.84	914.25	1,000.00	0.00	10,000.00	0.00	0.00	0.00
315	Licensed Sub Services	101,286.90	132,689.58	100,000.00	0.00	100,000.00	0.00	0.00	0.00
322	Repair And Maintenance Services	3,457.43	3,336.69	4,700.00	0.00	6,650.00	0.00	0.00	0.00
340	Travel	1,465.82	4,125.71	3,000.00	0.00	3,000.00	0.00	0.00	0.00
343	Travel - Student	2,745.00	3,072.50	4,000.00	0.00	4,000.00	0.00	0.00	0.00
353	Postage	16,870.70	14,004.10	10,000.00	0.00	10,000.00	0.00	0.00	0.00
355	Printing And Binding	4,939.90	5,781.78	5,000.00	0.00	5,000.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	2,115.64	3,083.89	2,000.00	0.00	1,200.00	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	6,349.29	3,237.03	3,540.00	0.00	4,000.00	0.00	0.00	0.00
394	Contracted Laundry Service	7,558.44	5,455.54	7,441.10	0.00	8,000.00	0.00	0.00	0.00
300	Purchased Services	147,041.96	175,701.07	141,681.10	0.00	152,850.00	0.00	0.00	0.00

Fund 100 General Fund

Function 1131 High School Program, 9-12

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
410	Consumable Supplies	96,225.63	122,567.65	133,000.00	0.00	115,500.00	0.00	0.00	0.00
411	Band and Choir Scores	3,802.35	2,550.72	3,000.00	0.00	2,000.00	0.00	0.00	0.00
420	Textbooks	0.00	127.36	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	15,673.60	39,184.34	65,500.00	0.00	64,500.00	0.00	0.00	0.00
470	Computer Software	250.00	56,000.94	1,000.00	0.00	1,000.00	0.00	0.00	0.00
480	Computer Hardware	0.00	3,157.55	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	115,951.58	223,588.56	202,500.00	0.00	183,000.00	0.00	0.00	0.00
540	Depreciable Equipment	521.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
542	Replacement Equipment	0.00	6,898.99	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	521.05	6,898.99	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Program, 9-12	6,759,957.13	7,004,702.71	7,593,198.41	63.38	7,689,692.69	0.00	0.00	60.38

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	45,668.00	49,126.00	54,862.00	1.00	57,605.00	0.00	0.00	1.00
112	Classified Salaries	35,194.88	39,208.96	41,403.62	1.00	47,022.08	0.00	0.00	1.00
113	Administrator Salaries	111,865.27	116,385.07	132,484.07	1.00	139,708.00	0.00	0.00	1.00
121	Licensed Subs	3,026.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	348,017.50	358,022.94	315,546.52	0.00	420,357.50	0.00	0.00	0.00
134	Extra Hours	57,145.69	88,044.68	41,809.00	0.00	18,103.00	0.00	0.00	0.00
137	Opt-out Insur	6,402.00	7,204.00	7,422.00	0.00	7,692.00	0.00	0.00	0.00
100	Salaries	607,319.55	657,991.65	593,527.21	3.00	690,487.58	0.00	0.00	3.00
211	PERS ER	4,958.68	5,119.08	5,459.67	0.00	51,845.27	0.00	0.00	0.00
212	PERS PU	21,021.70	29,660.71	25,568.02	0.00	37,950.07	0.00	0.00	0.00
213	PERS UAL	86,762.09	81,444.71	70,789.15	0.00	51,074.98	0.00	0.00	0.00
215	Prior year's PERS expenses	0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00
220	Social Security	45,142.47	49,138.21	44,456.93	0.00	51,934.64	0.00	0.00	0.00
231	Workers Comp	1,273.23	1,447.36	1,286.38	0.00	2,228.63	0.00	0.00	0.00
232	Unemployment	590.66	642.50	580.72	0.00	724.50	0.00	0.00	0.00
233	WC Hourly Assess	251.87	276.83	278.67	0.00	298.29	0.00	0.00	0.00
234	PFMLI	0.00	2,595.96	2,324.98	0.00	2,728.25	0.00	0.00	0.00
244	Health Insur	34,402.99	35,618.58	37,200.00	0.00	39,148.20	0.00	0.00	0.00
248	District Paid TSA	18.60	225.84	718.80	0.00	641.73	0.00	0.00	0.00
200	Benefits	194,422.29	206,169.78	189,163.32	0.00	239,074.56	0.00	0.00	0.00
310	Instr Professional Services	4,642.50	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	0.00	0.00	700.00	0.00	700.00	0.00	0.00	0.00
315	Licensed Sub Services	45,535.30	60,398.21	39,400.00	0.00	31,300.00	0.00	0.00	0.00
319	Officials & Awards	38,867.59	43,196.49	46,500.00	0.00	46,500.00	0.00	0.00	0.00
322	Repair And Maintenance Services	0.00	2,274.93	0.00	0.00	0.00	0.00	0.00	0.00
323	Leases & Rents	15,668.35	15,879.00	15,500.00	0.00	15,500.00	0.00	0.00	0.00
324	Copier Machine Costs	3,563.59	4,901.34	5,000.00	0.00	0.00	0.00	0.00	0.00
340	Travel	12,223.04	13,013.97	11,050.00	0.00	11,050.00	0.00	0.00	0.00
343	Travel - Student	16,542.92	21,131.28	21,300.00	0.00	21,300.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	4,578.20	6,928.50	5,000.00	0.00	5,000.00	0.00	0.00	0.00
394	Contracted Laundry Service	2,101.34	1,986.38	3,340.28	0.00	3,500.00	0.00	0.00	0.00
300	Purchased Services	143,722.83	170,710.10	147,790.28	0.00	134,850.00	0.00	0.00	0.00
410	Consumable Supplies	39,881.20	40,180.89	43,274.00	0.00	43,650.00	0.00	0.00	0.00

Fund 100 General Fund

Function 1132 High School Extra Curricular, 9-12

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
460	Non-consumable Supplies	0.00	845.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	39,881.20	42,325.89	43,274.00	0.00	43,650.00	0.00	0.00	0.00
542	Replacement Equipment	49,545.63	63,421.50	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	49,545.63	63,421.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extra Curricular, 9-12	1,034,891.50	1,140,618.92	973,754.81	3.00	1,108,062.14	0.00	0.00	3.00

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	70,531.00	73,381.00	79,251.00	1.00	83,214.00	0.00	0.00	1.00
112	Classified Salaries	60,936.34	63,909.32	85,853.50	2.88	91,683.52	0.00	0.00	2.88
132	Stipends-Coaching	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00
134	Extra Hours	50.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	131,518.19	137,290.32	165,104.50	3.88	176,897.52	0.00	0.00	3.88
211	PERS ER	370.34	434.05	679.44	0.00	16,207.09	0.00	0.00	0.00
212	PERS PU	7,871.30	7,333.84	8,072.36	0.00	8,557.91	0.00	0.00	0.00
213	PERS UAL	24,057.56	21,074.01	25,343.52	0.00	17,335.92	0.00	0.00	0.00
220	Social Security	9,670.31	10,265.30	12,416.27	0.00	13,263.89	0.00	0.00	0.00
231	Workers Comp	276.19	299.53	360.19	0.00	558.25	0.00	0.00	0.00
232	Unemployment	126.50	132.72	162.36	0.00	173.41	0.00	0.00	0.00
233	WC Hourly Assess	58.56	56.87	67.53	0.00	69.43	0.00	0.00	0.00
234	PFMLI	0.00	513.68	649.17	0.00	693.56	0.00	0.00	0.00
244	Health Insur	31,076.45	36,803.84	37,200.00	0.00	57,317.88	0.00	0.00	0.00
248	District Paid TSA	156.00	170.00	600.00	0.00	240.00	0.00	0.00	0.00
200	Benefits	73,663.21	77,083.84	85,550.84	0.00	114,417.34	0.00	0.00	0.00
314	Class Sub Services	722.40	6,060.86	500.00	0.00	2,500.00	0.00	0.00	0.00
315	Licensed Sub Services	2,522.78	2,210.56	3,000.00	0.00	4,000.00	0.00	0.00	0.00
300	Purchased Services	3,245.18	8,271.42	3,500.00	0.00	6,500.00	0.00	0.00	0.00
410	Consumable Supplies	629.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	629.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1140	Pre-kindergarten	209,055.93	222,645.58	254,155.34	3.88	297,814.86	0.00	0.00	3.88

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed Budget

1210 Talented and Gifted (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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	55,524.28	59,728.28	67,050.00	1.00	77,830.00	0.00	0.00	1.00
132	Stipends-Coaching	13,200.00	16,181.25	16,762.50	0.00	17,781.82	0.00	0.00	0.00
100	Salaries	68,724.28	75,909.53	83,812.50	1.00	95,611.82	0.00	0.00	1.00
211	PERS ER	78.65	117.95	118.36	0.00	8,460.85	0.00	0.00	0.00
212	PERS PU	4,135.57	4,571.05	5,162.79	0.00	5,776.55	0.00	0.00	0.00
213	PERS UAL	12,203.33	11,652.13	12,776.14	0.00	9,369.92	0.00	0.00	0.00
220	Social Security	4,611.43	5,132.96	5,814.17	0.00	6,746.18	0.00	0.00	0.00
231	Workers Comp	144.22	165.74	184.33	0.00	301.58	0.00	0.00	0.00
232	Unemployment	60.11	66.73	75.72	0.00	88.28	0.00	0.00	0.00
233	WC Hourly Assess	21.81	22.55	22.15	0.00	21.72	0.00	0.00	0.00
234	PFMLI	0.00	291.87	301.80	0.00	352.83	0.00	0.00	0.00
244	Health Insur	17,146.00	17,746.00	18,600.00	0.00	19,350.19	0.00	0.00	0.00
248	District Paid TSA	240.00	240.00	600.00	0.00	604.29	0.00	0.00	0.00
200	Benefits	38,641.12	40,006.98	43,655.46	0.00	51,072.39	0.00	0.00	0.00
340	Travel	1,030.23	1,087.30	2,000.00	0.00	2,000.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	469.00	172.00	0.00	0.00	100.00	0.00	0.00	0.00
300	Purchased Services	1,499.23	1,259.30	2,000.00	0.00	2,100.00	0.00	0.00	0.00
410	Consumable Supplies	2,064.86	1,417.03	9,000.00	0.00	14,000.00	0.00	0.00	0.00
470	Computer Software	2,000.00	11,679.20	0.00	0.00	500.00	0.00	0.00	0.00
400	Supplies	4,064.86	13,096.23	9,000.00	0.00	14,500.00	0.00	0.00	0.00
Total Function 1210	Talented And Gifted Program	112,929.49	130,272.04	138,467.96	1.00	163,284.21	0.00	0.00	1.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	193,660.07	236,456.22	247,168.47	3.65	475,191.50	0.00	0.00	6.50
112	Classified Salaries	515,569.51	567,003.40	633,772.84	22.84	900,860.92	0.00	0.00	28.78
122	Classified Subs	62.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary Salaries	252.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	788.83	2,074.44	848.61	0.00	5,552.75	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	2,109.30	940.28	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	594.88	1,327.74	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	25,955.37	17,980.15	18,629.59	0.00	90,424.24	0.00	0.00	0.00
100	Salaries	738,992.88	825,782.23	900,419.51	26.50	1,472,029.41	0.00	0.00	35.28
211	PERS ER	338.38	214.54	570.76	0.00	124,398.51	0.00	0.00	0.00
212	PERS PU	37,998.89	44,399.81	60,742.76	0.00	91,024.30	0.00	0.00	0.00
213	PERS UAL	118,841.74	113,433.91	122,113.87	0.00	142,690.06	0.00	0.00	0.00
220	Social Security	53,229.37	61,868.60	64,526.79	0.00	112,073.91	0.00	0.00	0.00
231	Workers Comp	1,625.05	2,002.32	2,313.24	0.00	4,667.78	0.00	0.00	0.00
232	Unemployment	695.82	808.04	843.32	0.00	1,465.42	0.00	0.00	0.00
233	WC Hourly Assess	415.71	428.52	373.11	0.00	618.87	0.00	0.00	0.00
234	PFMLI	0.00	3,093.16	3,141.60	0.00	5,860.10	0.00	0.00	0.00
244	Health Insur	183,222.93	174,283.15	262,279.00	0.00	280,400.43	0.00	0.00	0.00
248	District Paid TSA	1,200.00	1,041.82	2,950.00	0.00	2,399.37	0.00	0.00	0.00
200	Benefits	397,567.89	401,573.87	519,854.45	0.00	765,598.75	0.00	0.00	0.00
310	Instr Professional Services	807.24	848.00	3,000.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	71,041.91	62,536.94	49,500.00	0.00	51,000.00	0.00	0.00	0.00
315	Licensed Sub Services	5,032.03	16,555.76	13,700.00	0.00	11,200.00	0.00	0.00	0.00
340	Travel	1,366.29	165.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	78,247.47	80,105.70	66,200.00	0.00	62,200.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00
400	Supplies	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00
Total Function 1220	Developmental Learning Centers	1,214,808.24	1,307,461.80	1,486,473.96	26.50	2,300,828.16	0.00	0.00	35.28

Fund 100 General Fund

Function 1221 Turn Around Program & Learning Center

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	119,356.00	239,738.10	250,248.00	4.00	290,647.00	0.00	0.00	4.00
112	Classified Salaries	132,788.52	125,377.79	182,553.76	6.25	216,071.68	0.00	0.00	6.81
122	Classified Subs	0.00	113.89	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	2,861.78	11,994.09	11,994.09	0.00	12,626.85	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	2,123.00	3,094.80	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	318.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	7,204.00	7,422.00	0.00	27,315.40	0.00	0.00	0.00
100	Salaries	257,447.99	387,522.67	452,217.85	10.25	546,660.93	0.00	0.00	10.81
211	PERS ER	2,680.03	3,024.40	3,978.91	0.00	52,536.30	0.00	0.00	0.00
212	PERS PU	14,525.97	22,451.29	29,650.58	0.00	28,213.54	0.00	0.00	0.00
213	PERS UAL	44,659.63	57,366.92	52,619.45	0.00	53,572.73	0.00	0.00	0.00
220	Social Security	18,290.19	27,901.45	29,227.02	0.00	40,718.47	0.00	0.00	0.00
231	Workers Comp	542.37	844.87	972.87	0.00	2,219.82	0.00	0.00	0.00
232	Unemployment	239.05	363.63	382.11	0.00	532.40	0.00	0.00	0.00
233	WC Hourly Assess	120.61	148.57	128.85	0.00	194.91	0.00	0.00	0.00
234	PFMLI	0.00	1,369.61	1,353.96	0.00	2,128.89	0.00	0.00	0.00
244	Health Insur	87,503.50	116,145.59	145,992.00	0.00	100,606.85	0.00	0.00	0.00
248	District Paid TSA	480.00	480.00	1,200.00	0.00	840.00	0.00	0.00	0.00
200	Benefits	169,041.35	230,096.33	265,505.75	0.00	281,563.91	0.00	0.00	0.00
314	Class Sub Services	22,554.02	21,936.22	18,000.00	0.00	11,500.00	0.00	0.00	0.00
315	Licensed Sub Services	5,802.25	8,648.41	5,500.00	0.00	4,000.00	0.00	0.00	0.00
300	Purchased Services	28,356.27	30,584.63	23,500.00	0.00	15,500.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00
400	Supplies	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00
Total Function 1221	Turn Around Program & Learning Center	454,845.61	648,203.63	741,223.60	10.25	844,724.84	0.00	0.00	10.81

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE

Fund 100 General Fund

Function 1222 Emerging K

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	0.00	73,381.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	0.00	67,304.98	71,754.48	2.63	0.00	0.00	0.00	0.00
100	Salaries	0.00	140,685.98	71,754.48	2.63	0.00	0.00	0.00	0.00
212	PERS PU	0.00	8,316.60	4,305.24	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	21,276.89	11,014.20	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	10,553.28	5,398.20	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	306.66	156.60	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	138.06	70.44	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	61.33	45.26	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	525.19	282.24	0.00	0.00	0.00	0.00	0.00
244	Health Insur	0.00	18,911.63	18,600.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	60,089.64	39,872.18	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	0.00	2,160.09	2,500.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	2,160.09	2,500.00	0.00	0.00	0.00	0.00	0.00
Total Function 1222	Emerging K	0.00	202,935.71	114,126.66	2.63	0.00	0.00	0.00	0.00

Fund 100 General Fund

Function 1226 Home Instruction

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
134	Extra Hours	12,231.68	397.78	25,000.00	0.00	5,000.00	0.00	0.00	0.00
100	Salaries	12,231.68	397.78	25,000.00	0.00	5,000.00	0.00	0.00	0.00
211	PERS ER	13.71	0.00	500.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	697.94	23.89	1,500.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	2,244.48	61.06	4,000.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	817.02	30.25	1,913.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	25.75	0.85	100.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	10.68	0.38	100.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	4.02	0.13	20.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.63	100.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	3,813.60	117.19	8,233.00	0.00	0.00	0.00	0.00	0.00
340	Travel	795.43	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	795.43	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1226	Home Instruction	16,840.71	514.97	34,233.00	0.00	5,000.00	0.00	0.00	0.00

Fund 100 General Fund

Function 1227 Extended School Year

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
122	Classified Subs	0.00	210.84	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	50,542.76	68,782.92	50,840.48	0.00	55,593.55	0.00	0.00	0.00
100	Salaries	50,542.76	68,993.76	50,840.48	0.00	55,593.55	0.00	0.00	0.00
211	PERS ER	45.76	203.56	2,500.00	0.00	4,944.33	0.00	0.00	0.00
212	PERS PU	2,897.64	3,883.69	3,000.00	0.00	3,337.34	0.00	0.00	0.00
213	PERS UAL	8,926.59	9,934.25	6,000.00	0.00	5,448.15	0.00	0.00	0.00
220	Social Security	3,837.26	5,270.51	3,616.60	0.00	4,245.42	0.00	0.00	0.00
231	Workers Comp	106.48	150.97	177.61	0.00	175.47	0.00	0.00	0.00
232	Unemployment	50.14	68.95	251.60	0.00	55.50	0.00	0.00	0.00
233	WC Hourly Assess	18.89	21.11	0.00	0.00	8.01	0.00	0.00	0.00
234	PFMLI	0.00	33.81	6.40	0.00	221.99	0.00	0.00	0.00
244	Health Insur	0.00	1,433.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	15,882.76	20,999.85	15,552.21	0.00	18,436.21	0.00	0.00	0.00
310	Instr Professional Services	7,600.00	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00
314	Class Sub Services	526.05	262.32	1,000.00	0.00	10,000.00	0.00	0.00	0.00
315	Licensed Sub Services	2,144.37	0.00	2,500.00	0.00	2,000.00	0.00	0.00	0.00
300	Purchased Services	10,270.42	262.32	3,500.00	0.00	20,000.00	0.00	0.00	0.00
410	Consumable Supplies	99.50	926.01	600.00	0.00	600.00	0.00	0.00	0.00
400	Supplies	99.50	926.01	600.00	0.00	600.00	0.00	0.00	0.00
Total Function 1227	Extended School Year	76,795.44	91,181.94	70,492.69	0.00	94,629.76	0.00	0.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 who are 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	897,435.40	935,743.69	1,027,161.50	14.50	1,297,255.00	0.00	0.00	16.00
112	Classified Salaries	702,798.56	729,028.74	866,461.16	31.22	937,484.83	0.00	0.00	30.66
132	Stipends-Coaching	8,531.88	9,507.82	9,507.82	0.00	16,116.37	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	9,114.30	10,940.89	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	7,272.52	6,216.81	25,000.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	24,370.28	45,090.00	43,467.00	0.00	104,939.87	0.00	0.00	0.00
100	Salaries	1,649,522.94	1,736,527.95	1,971,597.48	45.72	2,355,796.07	0.00	0.00	46.66
211	PERS ER	9,533.34	7,474.30	14,086.77	0.00	215,530.21	0.00	0.00	0.00
212	PERS PU	89,943.98	94,560.52	114,563.14	0.00	145,222.59	0.00	0.00	0.00
213	PERS UAL	287,209.31	246,088.39	297,019.70	0.00	225,518.83	0.00	0.00	0.00
220	Social Security	120,877.18	128,970.85	143,873.51	0.00	177,281.28	0.00	0.00	0.00
231	Workers Comp	3,556.19	3,786.08	4,375.54	0.00	8,496.32	0.00	0.00	0.00
232	Unemployment	1,561.72	1,666.19	1,862.11	0.00	2,317.16	0.00	0.00	0.00
233	WC Hourly Assess	751.63	749.43	711.82	0.00	810.96	0.00	0.00	0.00
234	PFMLI	0.00	6,271.26	7,076.32	0.00	9,270.04	0.00	0.00	0.00
244	Health Insur	466,895.35	458,093.91	636,084.00	0.00	572,955.88	0.00	0.00	0.00
248	District Paid TSA	4,062.55	3,850.20	9,682.33	0.00	7,085.76	0.00	0.00	0.00
200	Benefits	984,391.25	951,511.13	1,229,335.24	0.00	1,364,489.03	0.00	0.00	0.00
311	Contracted Instruction Services	130.50	175.00	1,000.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	25,616.19	24,916.22	23,500.00	0.00	59,500.00	0.00	0.00	0.00
315	Licensed Sub Services	39,881.30	51,803.75	49,500.00	0.00	55,000.00	0.00	0.00	0.00
340	Travel	0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00
371	Tuition Payments - Other Dist In State	0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00
300	Purchased Services	65,627.99	76,894.97	75,000.00	0.00	115,500.00	0.00	0.00	0.00
410	Consumable Supplies	9,033.41	10,483.91	22,000.00	0.00	20,000.00	0.00	0.00	0.00
419	Gasoline-Diesel Fuel	1,769.73	1,217.72	2,500.00	0.00	2,000.00	0.00	0.00	0.00
420	Textbooks	227.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	3,084.22	6,969.55	9,500.00	0.00	7,500.00	0.00	0.00	0.00
470	Computer Software	17,056.50	13,198.45	17,500.00	0.00	15,000.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	4,500.00	0.00	4,000.00	0.00	0.00	0.00
400	Supplies	31,171.06	31,869.63	56,000.00	0.00	48,500.00	0.00	0.00	0.00
Total Function 1250	LRC Classroom	2,730,713.24	2,796,803.68	3,331,932.72	45.72	3,884,285.10	0.00	0.00	46.66

Fund 100 General Fund

Function 1251 SRC Classroom

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	248,548.47	275,782.24	292,302.00	4.00	333,922.00	0.00	0.00	4.00
112	Classified Salaries	111,040.17	208,036.80	234,222.87	7.81	254,172.57	0.00	0.00	7.81
132	Stipends-Coaching	4,005.98	13,663.45	19,119.97	0.00	20,087.62	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	4,480.35	2,682.16	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	108.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	13,075.00	28,925.76	30,262.76	0.00	38,018.04	0.00	0.00	0.00
100	Salaries	381,258.09	529,090.41	575,907.60	11.81	646,200.23	0.00	0.00	11.81
211	PERS ER	1,640.93	3,132.97	3,577.83	0.00	59,544.34	0.00	0.00	0.00
212	PERS PU	21,765.63	26,878.31	30,042.94	0.00	37,182.78	0.00	0.00	0.00
213	PERS UAL	66,723.95	77,247.30	83,418.16	0.00	63,327.85	0.00	0.00	0.00
220	Social Security	27,798.68	38,485.43	41,257.40	0.00	48,107.46	0.00	0.00	0.00
231	Workers Comp	1,183.98	1,551.97	1,669.77	0.00	2,740.92	0.00	0.00	0.00
232	Unemployment	363.40	499.76	539.22	0.00	628.49	0.00	0.00	0.00
233	WC Hourly Assess	143.29	202.28	198.95	0.00	215.48	0.00	0.00	0.00
234	PFMLI	0.00	1,860.83	2,157.39	0.00	2,513.38	0.00	0.00	0.00
244	Health Insur	83,974.60	108,141.91	148,800.00	0.00	96,430.83	0.00	0.00	0.00
248	District Paid TSA	960.00	720.00	1,800.00	0.00	1,272.52	0.00	0.00	0.00
200	Benefits	204,554.46	258,720.76	313,461.66	0.00	311,964.05	0.00	0.00	0.00
314	Class Sub Services	5,955.63	17,804.86	12,000.00	0.00	15,000.00	0.00	0.00	0.00
315	Licensed Sub Services	8,703.33	2,391.18	3,000.00	0.00	2,500.00	0.00	0.00	0.00
300	Purchased Services	14,658.96	20,196.04	15,000.00	0.00	17,500.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00
400	Supplies	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00
Total Function 1251	SRC Classroom	600,471.51	808,007.21	904,369.26	11.81	976,664.28	0.00	0.00	11.81

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed Budget

1260 Programs for 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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Fund 100 General Fund

Function 1260 Hearing & Vision Impaired Programs

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
310	Instr Professional Services	387,158.51	417,991.22	400,000.00	0.00	400,000.00	0.00	0.00	0.00
329	Other Property Services	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	387,158.51	417,991.22	402,000.00	0.00	400,000.00	0.00	0.00	0.00
410	Consumable Supplies	630.00	865.52	4,000.00	0.00	3,000.00	0.00	0.00	0.00
400	Supplies	630.00	865.52	4,000.00	0.00	3,000.00	0.00	0.00	0.00
Total Function 1260	Hearing & Vision Impaired Programs	387,788.51	418,856.74	406,000.00	0.00	403,000.00	0.00	0.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
134	Extra Hours	9,379.63	8,267.58	6,800.00	0.00	8,500.00	0.00	0.00	0.00
100	Salaries	9,379.63	8,267.58	6,800.00	0.00	8,500.00	0.00	0.00	0.00
211	PERS ER	84.20	53.03	408.00	0.00	510.00	0.00	0.00	0.00
212	PERS PU	557.08	476.11	1,482.40	0.00	725.05	0.00	0.00	0.00
213	PERS UAL	1,423.28	1,216.62	1,043.80	0.00	1,304.75	0.00	0.00	0.00
220	Social Security	672.60	623.51	421.60	0.00	527.00	0.00	0.00	0.00
231	Workers Comp	19.77	18.20	19.04	0.00	23.80	0.00	0.00	0.00
232	Unemployment	8.88	8.12	68.00	0.00	85.00	0.00	0.00	0.00
233	WC Hourly Assess	3.48	3.38	81.60	0.00	102.00	0.00	0.00	0.00
234	PFMLI	0.00	51.80	40.80	0.00	51.00	0.00	0.00	0.00
200	Benefits	2,769.29	2,450.77	3,565.24	0.00	3,328.60	0.00	0.00	0.00
Total Function 1271	Extended Learning Opportunities	12,148.92	10,718.35	10,365.24	0.00	11,828.60	0.00	0.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-26 Adopted Budget

1282 - 1285 Alternative Education Programs

Function Description:

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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Fund 100 General Fund

Function 1282 Ed Center

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	70,531.00	72,998.84	79,251.00	1.00	83,214.00	0.00	0.00	1.00
112	Classified Salaries	34,636.84	41,831.80	52,470.60	1.75	56,404.81	0.00	0.00	1.75
134	Extra Hours	55.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	3,492.00	1,108.75	0.00	0.00	7,710.00	0.00	0.00	0.00
100	Salaries	108,715.04	115,939.39	131,721.60	2.75	147,328.81	0.00	0.00	2.75
211	PERS ER	2,136.55	2,074.60	2,357.52	0.00	16,191.00	0.00	0.00	0.00
212	PERS PU	2,087.93	2,555.89	3,184.21	0.00	3,861.24	0.00	0.00	0.00
213	PERS UAL	19,823.81	17,796.65	20,219.29	0.00	14,438.16	0.00	0.00	0.00
220	Social Security	8,114.87	8,330.03	9,448.57	0.00	11,122.32	0.00	0.00	0.00
231	Workers Comp	322.80	251.68	275.70	0.00	465.00	0.00	0.00	0.00
232	Unemployment	106.15	108.86	123.50	0.00	145.32	0.00	0.00	0.00
233	WC Hourly Assess	40.69	41.42	45.51	0.00	49.83	0.00	0.00	0.00
234	PFMLI	0.00	432.63	494.04	0.00	581.64	0.00	0.00	0.00
244	Health Insur	17,328.79	44,045.43	55,800.00	0.00	39,148.20	0.00	0.00	0.00
248	District Paid TSA	237.15	240.00	600.00	0.00	240.00	0.00	0.00	0.00
200	Benefits	50,198.74	75,877.19	92,548.34	0.00	86,242.71	0.00	0.00	0.00
314	Class Sub Services	4,408.23	7,224.08	500.00	0.00	500.00	0.00	0.00	0.00
315	Licensed Sub Services	1,639.76	776.91	1,500.00	0.00	1,500.00	0.00	0.00	0.00
340	Travel	427.89	956.23	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	6,475.88	8,957.22	2,000.00	0.00	2,000.00	0.00	0.00	0.00
410	Consumable Supplies	2,013.14	669.60	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	2,761.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	4,774.26	669.60	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1282	Ed Center	170,163.92	201,443.40	226,269.94	2.75	235,571.52	0.00	0.00	2.75

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100 General Fund								
Function 1284 Phoenix Programs								
311 Contracted Instruction Services	32,134.36	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00
300 Purchased Services	32,134.36	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1284 Phoenix Programs	32,134.36	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00

Fund 100 General Fund

Function 1285 RHS Apex GED Program

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	72,928.00	57,205.19	84,729.00	1.00	48,738.00	0.00	0.00	1.00
112	Classified Salaries	22,843.80	21,546.00	27,198.78	0.88	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	115.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	95,886.80	78,751.19	111,927.78	1.88	48,738.00	0.00	0.00	1.00
212	PERS PU	5,767.62	4,735.80	6,751.68	0.00	10,722.36	0.00	0.00	0.00
213	PERS UAL	17,591.77	12,088.31	17,180.99	0.00	0.00	0.00	0.00	0.00
220	Social Security	6,783.08	5,558.22	8,262.48	0.00	3,728.46	0.00	0.00	0.00
231	Workers Comp	202.06	171.80	244.08	0.00	219.32	0.00	0.00	0.00
232	Unemployment	88.59	72.66	108.00	0.00	48.74	0.00	0.00	0.00
233	WC Hourly Assess	32.89	26.58	28.24	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	265.64	432.00	0.00	194.95	0.00	0.00	0.00
244	Health Insur	32,192.56	34,391.54	37,200.00	0.00	19,500.00	0.00	0.00	0.00
248	District Paid TSA	240.00	180.00	600.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	62,898.57	57,490.55	70,807.47	0.00	34,413.83	0.00	0.00	0.00
314	Class Sub Services	0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00
315	Licensed Sub Services	2,018.17	17,514.31	15,000.00	0.00	15,000.00	0.00	0.00	0.00
300	Purchased Services	2,018.17	17,514.31	15,500.00	0.00	15,500.00	0.00	0.00	0.00
Total Function 1285	RHS Apex GED Program	160,803.54	153,756.05	198,235.25	1.88	98,651.83	0.00	0.00	1.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed Budget

1288-1289 Alternative Education Programs Continued

Function Description:

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

1289 – 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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	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100 General Fund								
Function 1288 Phoenix Charter School								
360 Charter School Payments	1,739,521.20	2,167,544.78	1,950,000.00	0.00	1,850,000.00	0.00	0.00	0.00
300 Purchased Services	1,739,521.20	2,167,544.78	1,950,000.00	0.00	1,850,000.00	0.00	0.00	0.00
Total Function 1288 Phoenix Charter School	1,739,521.20	2,167,544.78	1,950,000.00	0.00	1,850,000.00	0.00	0.00	0.00

Fund 100 General Fund

Function 1289 RHS Apex Credit Retrieval

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	70,531.00	78,453.00	84,729.00	1.00	95,120.00	0.00	0.00	1.00
112	Classified Salaries	26,181.20	28,179.20	43,109.14	1.50	32,616.96	0.00	0.00	1.00
137	Opt-out Insur	6,984.00	7,224.00	7,440.00	0.00	7,710.00	0.00	0.00	0.00
100	Salaries	103,696.20	113,856.20	135,278.14	2.50	135,446.96	0.00	0.00	2.00
211	PERS ER	1,541.96	1,714.80	1,858.99	0.00	14,646.59	0.00	0.00	0.00
212	PERS PU	6,233.90	6,843.97	10,103.07	0.00	8,161.61	0.00	0.00	0.00
213	PERS UAL	19,028.29	17,476.94	18,890.96	0.00	13,273.81	0.00	0.00	0.00
220	Social Security	7,700.02	8,601.97	10,295.98	0.00	10,305.48	0.00	0.00	0.00
231	Workers Comp	218.45	248.39	323.39	0.00	427.56	0.00	0.00	0.00
232	Unemployment	100.60	112.44	134.55	0.00	134.66	0.00	0.00	0.00
233	WC Hourly Assess	38.96	38.40	38.78	0.00	36.08	0.00	0.00	0.00
234	PFMLI	0.00	426.73	490.21	0.00	538.85	0.00	0.00	0.00
244	Health Insur	17,267.08	17,873.08	37,200.00	0.00	19,250.28	0.00	0.00	0.00
248	District Paid TSA	240.00	240.00	600.00	0.00	600.00	0.00	0.00	0.00
200	Benefits	52,369.26	53,576.72	79,935.93	0.00	67,374.92	0.00	0.00	0.00
314	Class Sub Services	144.48	79.34	500.00	0.00	500.00	0.00	0.00	0.00
315	Licensed Sub Services	756.81	2,551.55	1,500.00	0.00	2,000.00	0.00	0.00	0.00
300	Purchased Services	901.29	2,630.89	2,000.00	0.00	2,500.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00
470	Computer Software	0.00	48,350.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
400	Supplies	0.00	48,350.00	51,000.00	0.00	51,000.00	0.00	0.00	0.00
Total Function 1289	RHS Apex Credit Retrieval	156,966.75	218,413.81	268,214.07	2.50	256,321.88	0.00	0.00	2.00

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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.

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Fund 100 General Fund

Function 1291 English Language Learners

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	190,415.52	176,098.64	196,577.00	3.00	224,033.00	0.00	0.00	3.00
137	Opt-out Insur	13,315.12	14,037.90	14,255.90	0.00	15,085.05	0.00	0.00	0.00
100	Salaries	203,730.64	190,136.54	210,832.90	3.00	239,118.05	0.00	0.00	3.00
211	PERS ER	0.00	0.00	1,199.86	0.00	20,447.99	0.00	0.00	0.00
212	PERS PU	12,252.70	9,918.33	9,806.18	0.00	14,383.18	0.00	0.00	0.00
213	PERS UAL	37,384.58	25,337.60	28,065.34	0.00	23,433.59	0.00	0.00	0.00
220	Social Security	15,482.17	14,530.49	16,128.61	0.00	18,292.54	0.00	0.00	0.00
231	Workers Comp	429.32	414.70	459.84	0.00	754.68	0.00	0.00	0.00
232	Unemployment	202.40	189.99	210.84	0.00	239.16	0.00	0.00	0.00
233	WC Hourly Assess	50.19	52.94	54.06	0.00	55.29	0.00	0.00	0.00
234	PFMLI	0.00	696.91	843.25	0.00	956.40	0.00	0.00	0.00
244	Health Insur	17,828.36	18,184.74	18,600.00	0.00	18,695.16	0.00	0.00	0.00
248	District Paid TSA	480.00	240.00	600.00	0.00	600.00	0.00	0.00	0.00
200	Benefits	84,109.72	69,565.70	75,967.98	0.00	97,857.99	0.00	0.00	0.00
311	Contracted Instruction Services	3,311.31	2,606.26	8,000.00	0.00	7,000.00	0.00	0.00	0.00
315	Licensed Sub Services	756.82	1,298.98	2,500.00	0.00	2,500.00	0.00	0.00	0.00
324	Copier Machine Costs	130.45	158.67	200.00	0.00	200.00	0.00	0.00	0.00
340	Travel	5,227.22	6,023.64	8,000.00	0.00	8,400.00	0.00	0.00	0.00
300	Purchased Services	9,425.80	10,087.55	18,700.00	0.00	18,100.00	0.00	0.00	0.00
410	Consumable Supplies	1,125.14	597.50	2,000.00	0.00	2,000.00	0.00	0.00	0.00
470	Computer Software	3,500.00	132.00	4,000.00	0.00	3,000.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00
400	Supplies	4,625.14	729.50	7,500.00	0.00	6,500.00	0.00	0.00	0.00
Total Function 1291	English Language Learners	301,891.30	270,519.29	313,000.88	3.00	361,576.04	0.00	0.00	3.00

Fund 100 General Fund

Function 1292 Teen Parent Programs

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	113,220.01	115,091.58	136,106.81	5.00	146,261.70	0.00	0.00	4.56
119	Workstudy Salaries	24,253.22	25,934.70	20,000.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	5,510.23	5,732.89	5,732.89	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	1,782.13	1,405.51	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	6,984.00	7,224.00	7,440.00	0.00	15,420.00	0.00	0.00	0.00
100	Salaries	151,749.59	155,388.68	169,279.70	5.00	161,681.70	0.00	0.00	4.56
211	PERS ER	0.00	0.00	302.73	0.00	13,791.48	0.00	0.00	0.00
212	PERS PU	6,887.94	7,117.20	11,170.44	0.00	9,700.91	0.00	0.00	0.00
213	PERS UAL	22,117.91	18,205.55	21,567.27	0.00	15,844.79	0.00	0.00	0.00
220	Social Security	8,724.23	9,088.73	10,796.61	0.00	11,666.40	0.00	0.00	0.00
231	Workers Comp	319.04	338.00	357.73	0.00	510.24	0.00	0.00	0.00
232	Unemployment	136.82	144.75	141.14	0.00	152.64	0.00	0.00	0.00
233	WC Hourly Assess	107.39	103.00	79.02	0.00	85.41	0.00	0.00	0.00
234	PFMLI	0.00	575.36	510.08	0.00	609.95	0.00	0.00	0.00
244	Health Insur	59,724.12	28,166.34	37,200.00	0.00	31,072.44	0.00	0.00	0.00
200	Benefits	98,017.45	63,738.93	82,125.02	0.00	83,434.26	0.00	0.00	0.00
314	Class Sub Services	1,021.84	2,801.46	3,000.00	0.00	7,000.00	0.00	0.00	0.00
318	Non-Instr Staff Development	350.00	207.00	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	690.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	1,371.84	3,698.46	3,000.00	0.00	7,000.00	0.00	0.00	0.00
410	Consumable Supplies	9,151.52	8,741.18	10,000.00	0.00	10,000.00	0.00	0.00	0.00
470	Computer Software	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	9,301.52	8,741.18	10,000.00	0.00	10,000.00	0.00	0.00	0.00
Total Function 1292	Teen Parent Programs	260,440.40	231,567.25	264,404.72	5.00	262,115.96	0.00	0.00	4.56

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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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Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	**General Fund**								
Major Function 1000	**Instruction**	36,931,738.89	38,806,205.47	42,392,026.59	401.62	44,560,570.82	0.00	0.00	396.41
Function 2110	**Attendance and Social Work Services**								
111	Licensed Salaries	44,165.00	47,513.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	33,923.03	33,658.75	45,187.61	1.35	48,956.04	0.00	0.00	1.35
137	Opt-out Insur	13,948.00	14,428.00	7,440.00	0.00	7,710.00	0.00	0.00	0.00
100	Salaries	92,036.03	95,599.75	52,627.61	1.35	56,666.04	0.00	0.00	1.35
211	PERS ER	193.33	282.95	308.88	0.00	5,309.52	0.00	0.00	0.00
212	PERS PU	5,525.79	5,782.63	3,170.28	0.00	3,405.00	0.00	0.00	0.00
213	PERS UAL	16,888.63	14,780.97	8,078.40	0.00	5,553.24	0.00	0.00	0.00
220	Social Security	6,971.44	7,264.04	3,966.25	0.00	4,259.88	0.00	0.00	0.00
231	Workers Comp	193.93	220.37	114.84	0.00	178.92	0.00	0.00	0.00
232	Unemployment	91.06	94.93	51.84	0.00	55.68	0.00	0.00	0.00
233	WC Hourly Assess	41.20	38.96	24.16	0.00	25.38	0.00	0.00	0.00
234	PFMLI	0.00	353.99	207.36	0.00	222.72	0.00	0.00	0.00
244	Health Insur	4,475.94	6,363.10	18,600.00	0.00	6,973.08	0.00	0.00	0.00
248	District Paid TSA	60.31	84.00	210.00	0.00	84.00	0.00	0.00	0.00
200	Benefits	34,441.63	35,265.94	34,732.01	0.00	26,067.42	0.00	0.00	0.00
314	Class Sub Services	0.00	5,991.34	0.00	0.00	1,500.00	0.00	0.00	0.00
315	Licensed Sub Services	252.27	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00
300	Purchased Services	252.27	5,991.34	1,000.00	0.00	2,500.00	0.00	0.00	0.00
Total Function 2110	**Attendance and Social Work Services**	126,729.93	136,857.03	88,359.62	1.35	85,233.46	0.00	0.00	1.35

Fund 100 General Fund

Function 2112 Attendance Services

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	27,097.66	24,745.07	31,672.00	1.00	34,774.56	0.00	0.00	1.00
137	Opt-out Insur	6,984.00	6,722.00	7,440.00	0.00	7,710.00	0.00	0.00	0.00
100	Salaries	34,081.66	31,467.07	39,112.00	1.00	42,484.56	0.00	0.00	1.00
211	PERS ER	0.00	0.00	0.00	0.00	3,644.40	0.00	0.00	0.00
212	PERS PU	2,049.71	1,902.28	2,382.72	0.00	2,563.44	0.00	0.00	0.00
213	PERS UAL	6,253.98	4,830.21	6,003.72	0.00	4,163.52	0.00	0.00	0.00
220	Social Security	2,607.26	2,528.19	2,992.08	0.00	3,250.08	0.00	0.00	0.00
231	Workers Comp	71.84	68.65	85.32	0.00	134.04	0.00	0.00	0.00
232	Unemployment	34.09	31.47	39.12	0.00	42.48	0.00	0.00	0.00
233	WC Hourly Assess	16.62	15.24	16.66	0.00	17.85	0.00	0.00	0.00
234	PFMLI	0.00	125.86	156.48	0.00	169.92	0.00	0.00	0.00
244	Health Insur	121.08	127.08	0.00	0.00	148.20	0.00	0.00	0.00
248	District Paid TSA	80.00	240.00	600.00	0.00	240.00	0.00	0.00	0.00
200	Benefits	11,234.58	9,868.98	12,276.10	0.00	14,373.93	0.00	0.00	0.00
Total Function 2112	Attendance Services	45,316.24	41,336.05	51,388.10	1.00	56,858.49	0.00	0.00	1.00

Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE

Fund 100 General Fund

Function 2119 Expulsion Services

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
134	Extra Hours	6,300.00	6,300.00	8,000.00	0.00	8,000.00	0.00	0.00	0.00
100	Salaries	6,300.00	6,300.00	8,000.00	0.00	8,000.00	0.00	0.00	0.00
211	PERS ER	137.34	137.34	200.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	1,156.06	967.06	1,250.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	481.95	481.96	610.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	13.28	13.74	30.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	6.30	6.30	50.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	1.23	1.02	10.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	25.20	30.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	1,796.16	1,632.62	2,180.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	0.00	950.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	0.00	950.00	0.00	0.00	0.00	0.00	0.00
Total Function 2119	Expulsion Services	8,096.16	7,932.62	11,130.00	0.00	8,000.00	0.00	0.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE

Fund 100 General Fund

Function 2120 Guidance Services

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	847,725.24	1,054,699.50	1,158,378.00	16.00	1,234,215.06	0.00	0.00	16.00
112	Classified Salaries	221,810.32	245,583.84	276,212.07	7.00	294,548.40	0.00	0.00	7.00
114	Managerial/Supervisory	0.00	55,221.04	63,270.50	0.50	66,434.06	0.00	0.00	0.50
119	Workstudy Salaries	0.00	1,834.80	3,800.00	0.00	3,000.00	0.00	0.00	0.00
132	Stipends-Coaching	19,707.61	32,937.69	32,937.69	0.00	31,481.15	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	3.45	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	521.31	39.42	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	52,466.80	60,214.10	57,468.35	0.00	62,433.38	0.00	0.00	0.00
139	Taxable Fringe	0.00	0.00	8,996.54	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,142,231.28	1,450,533.84	1,601,063.15	23.50	1,692,112.05	0.00	0.00	23.50
211	PERS ER	8,227.05	8,916.62	9,785.88	0.00	159,846.50	0.00	0.00	0.00
212	PERS PU	68,748.68	83,723.78	90,465.21	0.00	102,082.30	0.00	0.00	0.00
213	PERS UAL	209,433.14	221,275.81	244,029.04	0.00	165,993.56	0.00	0.00	0.00
220	Social Security	85,324.34	107,462.42	118,857.15	0.00	127,272.97	0.00	0.00	0.00
231	Workers Comp	2,401.96	3,157.14	3,468.45	0.00	5,340.20	0.00	0.00	0.00
232	Unemployment	1,106.44	1,396.93	1,558.39	0.00	1,691.38	0.00	0.00	0.00
233	WC Hourly Assess	381.67	448.75	480.61	0.00	497.01	0.00	0.00	0.00
234	PFMLI	0.00	5,107.36	6,182.98	0.00	6,663.26	0.00	0.00	0.00
244	Health Insur	210,406.68	277,428.29	344,100.00	0.00	279,296.04	0.00	0.00	0.00
248	District Paid TSA	3,765.94	4,880.00	10,980.00	0.00	8,070.00	0.00	0.00	0.00
200	Benefits	589,795.90	713,797.10	829,907.71	0.00	856,753.22	0.00	0.00	0.00
314	Class Sub Services	1,084.59	2,255.55	3,000.00	0.00	3,500.00	0.00	0.00	0.00
315	Licensed Sub Services	14,379.54	16,686.28	17,000.00	0.00	29,500.00	0.00	0.00	0.00
340	Travel	0.00	0.00	500.00	0.00	500.00	0.00	0.00	0.00
300	Purchased Services	15,464.13	18,941.83	20,500.00	0.00	33,500.00	0.00	0.00	0.00
410	Consumable Supplies	333.61	648.79	200.00	0.00	2,600.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	900.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	333.61	648.79	1,100.00	0.00	2,600.00	0.00	0.00	0.00
Total Function 2120	Guidance Services	1,747,824.92	2,183,921.56	2,452,570.86	23.50	2,584,965.27	0.00	0.00	23.50

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	63,562.13	29,459.54	26,503.36	0.81	59,119.45	0.00	0.00	1.81
134	Extra Hours	101.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	0.00	0.00	0.00	8,035.08	0.00	0.00	0.00
100	Salaries	63,663.80	29,459.54	26,503.36	0.81	67,154.53	0.00	0.00	1.81
211	PERS ER	906.56	67.88	0.00	0.00	5,728.31	0.00	0.00	0.00
212	PERS PU	3,819.81	1,767.51	1,590.24	0.00	4,029.24	0.00	0.00	0.00
213	PERS UAL	11,679.30	4,522.06	4,068.25	0.00	6,581.05	0.00	0.00	0.00
220	Social Security	4,677.13	2,253.76	2,027.42	0.00	5,137.31	0.00	0.00	0.00
231	Workers Comp	133.96	64.23	57.84	0.00	212.04	0.00	0.00	0.00
232	Unemployment	61.13	29.52	26.52	0.00	67.20	0.00	0.00	0.00
233	WC Hourly Assess	42.50	18.65	14.27	0.00	32.13	0.00	0.00	0.00
234	PFMLI	0.00	122.76	105.96	0.00	268.56	0.00	0.00	0.00
244	Health Insur	19,884.64	885.19	0.00	0.00	1,159.44	0.00	0.00	0.00
200	Benefits	41,205.03	9,731.56	7,890.50	0.00	23,215.28	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	52,629.28	150,348.00	198,350.00	0.00	225,000.00	0.00	0.00	0.00
300	Purchased Services	52,629.28	150,348.00	198,350.00	0.00	225,000.00	0.00	0.00	0.00
Total Function 2130	Health Services	157,498.11	189,539.10	232,743.86	0.81	315,369.81	0.00	0.00	1.81

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 students, staff and parents.

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Fund 100 General Fund

Function 2140 Evaluation Services

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	228,049.36	315,835.00	434,045.00	5.00	455,749.00	0.00	0.00	5.00
112	Classified Salaries	8,798.75	9,802.21	10,350.85	0.25	11,755.55	0.00	0.00	0.25
132	Stipends-Coaching	16,524.78	10,409.27	10,409.27	0.00	11,868.45	0.00	0.00	0.00
134	Extra Hours	289.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	20,330.00	7,786.00	14,844.00	0.00	15,384.00	0.00	0.00	0.00
100	Salaries	273,992.15	343,832.48	469,649.12	5.25	494,757.00	0.00	0.00	5.25
211	PERS ER	1,853.93	3,753.90	4,044.88	0.00	48,564.07	0.00	0.00	0.00
212	PERS PU	8,456.95	20,645.03	28,243.08	0.00	29,782.03	0.00	0.00	0.00
213	PERS UAL	42,871.20	52,778.15	72,090.88	0.00	48,486.40	0.00	0.00	0.00
220	Social Security	20,913.30	25,673.00	35,332.95	0.00	37,004.07	0.00	0.00	0.00
231	Workers Comp	577.41	749.89	1,024.42	0.00	1,561.43	0.00	0.00	0.00
232	Unemployment	1,035.14	712.18	1,959.88	0.00	3,889.03	0.00	0.00	0.00
233	WC Hourly Assess	53.93	71.72	91.06	0.00	214.32	0.00	0.00	0.00
234	PFMLI	0.00	840.20	1,046.07	0.00	1,092.65	0.00	0.00	0.00
244	Health Insur	4,382.71	56,276.30	93,000.00	0.00	61,448.76	0.00	0.00	0.00
248	District Paid TSA	240.00	280.00	1,200.00	0.00	1,800.00	0.00	0.00	0.00
200	Benefits	80,384.57	161,780.37	238,033.22	0.00	233,842.76	0.00	0.00	0.00
311	Contracted Instruction Services	0.00	0.00	1,500.00	0.00	6,100.00	0.00	0.00	0.00
340	Travel	0.00	2,882.72	6,000.00	0.00	4,500.00	0.00	0.00	0.00
300	Purchased Services	0.00	2,882.72	7,500.00	0.00	10,600.00	0.00	0.00	0.00
410	Consumable Supplies	3,214.25	3,266.34	4,500.00	0.00	4,500.00	0.00	0.00	0.00
460	Non-consumable Supplies	1,668.20	3,952.68	4,000.00	0.00	4,000.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	1,800.00	0.00	1,500.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	4,882.45	7,219.02	11,300.00	0.00	10,000.00	0.00	0.00	0.00
Total Function 2140	Evaluation Services	359,259.17	515,714.59	726,482.34	5.25	749,199.76	0.00	0.00	5.25

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 assist 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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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	**General Fund**								
Function 2190	**Office of Student Services**								
112	Classified Salaries	30,970.52	33,384.03	36,769.17	0.75	40,154.40	0.00	0.00	0.75
113	Administrator Salaries	127,437.00	132,586.00	157,446.00	1.00	165,318.00	0.00	0.00	1.00
114	Managerial/Supervisory	0.00	55,221.00	63,270.50	0.50	66,434.00	0.00	0.00	0.50
132	Stipends-Coaching	0.00	5,456.52	0.00	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	304.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	158,711.63	226,647.55	257,485.67	2.25	271,906.40	0.00	0.00	2.25
211	PERS ER	2,925.84	4,172.65	4,901.88	0.00	23,107.08	0.00	0.00	0.00
212	PERS PU	9,406.05	13,816.01	15,697.57	0.00	27,109.52	0.00	0.00	0.00
213	PERS UAL	29,114.45	34,790.48	39,524.15	0.00	20,136.36	0.00	0.00	0.00
220	Social Security	11,643.34	16,678.61	19,257.37	0.00	20,360.84	0.00	0.00	0.00
231	Workers Comp	334.48	494.42	561.60	0.00	947.43	0.00	0.00	0.00
232	Unemployment	152.21	218.07	251.76	0.00	266.23	0.00	0.00	0.00
233	WC Hourly Assess	42.39	54.09	66.58	0.00	43.68	0.00	0.00	0.00
234	PFMLI	0.00	730.81	1,006.92	0.00	1,064.70	0.00	0.00	0.00
244	Health Insur	28,880.75	39,841.22	55,800.00	0.00	43,688.76	0.00	0.00	0.00
248	District Paid TSA	2,430.00	3,600.00	4,140.00	0.00	2,760.00	0.00	0.00	0.00
200	Benefits	84,929.51	114,396.36	141,207.83	0.00	139,484.60	0.00	0.00	0.00
310	Instr Professional Services	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00
322	Repair And Maintenance Services	3.42	58.05	0.00	0.00	0.00	0.00	0.00	0.00
324	Copier Machine Costs	711.78	754.08	1,000.00	0.00	800.00	0.00	0.00	0.00
340	Travel	3,873.07	6,050.40	4,500.00	0.00	4,500.00	0.00	0.00	0.00
353	Postage	786.28	919.97	1,000.00	0.00	1,000.00	0.00	0.00	0.00
355	Printing And Binding	105.52	491.45	500.00	0.00	400.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	667.24	1,468.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00
382	Legal Services	4,293.55	881.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
390	General Professional & Technical Services	29,602.29	24,121.83	30,000.00	0.00	30,000.00	0.00	0.00	0.00
300	Purchased Services	40,043.15	34,744.78	88,500.00	0.00	91,200.00	0.00	0.00	0.00
410	Consumable Supplies	946.59	2,829.41	3,500.00	0.00	3,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	2,016.76	625.85	2,000.00	0.00	1,500.00	0.00	0.00	0.00
480	Computer Hardware	0.00	1,179.79	1,600.00	0.00	1,600.00	0.00	0.00	0.00
400	Supplies	2,963.35	4,635.05	7,100.00	0.00	6,100.00	0.00	0.00	0.00
Total Function 2190	Office of Student Services	286,647.64	380,423.74	494,293.50	2.25	508,691.00	0.00	0.00	2.25

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 experience 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 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 newer literacy grant.

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Requirements Report

Fund 100 General Fund

Function 2210 Improvement of Instruction Services

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	255,698.80	194,610.80	344,702.80	4.80	283,591.20	0.00	0.00	3.80
112	Classified Salaries	45,198.40	48,193.60	53,040.00	1.00	55,681.60	0.00	0.00	1.00
113	Administrator Salaries	0.00	132,586.00	157,446.00	1.00	165,318.00	0.00	0.00	1.00
132	Stipends-Coaching	1,974.16	2,084.72	2,084.72	0.00	3,100.05	0.00	0.00	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	13,500.00	12,000.00	0.00	18,000.00	0.00	0.00	0.00
137	Opt-out Insur	20,892.00	21,612.00	29,688.00	0.00	23,076.00	0.00	0.00	0.00
100	Salaries	323,878.36	412,702.12	598,961.52	6.80	548,766.85	0.00	0.00	5.80
211	PERS ER	2,739.35	6,059.17	6,824.40	0.00	57,608.10	0.00	0.00	0.00
212	PERS PU	19,487.33	16,053.85	25,912.63	0.00	16,241.63	0.00	0.00	0.00
213	PERS UAL	59,369.09	63,351.42	91,940.45	0.00	53,779.21	0.00	0.00	0.00
220	Social Security	24,108.36	30,693.27	45,364.86	0.00	41,570.11	0.00	0.00	0.00
231	Workers Comp	682.47	968.53	1,306.46	0.00	1,732.20	0.00	0.00	0.00
232	Unemployment	315.12	401.16	592.99	0.00	543.23	0.00	0.00	0.00
233	WC Hourly Assess	93.50	103.44	136.30	0.00	124.01	0.00	0.00	0.00
234	PFMLI	0.00	1,425.17	2,372.02	0.00	2,173.40	0.00	0.00	0.00
244	Health Insur	34,346.22	53,206.64	55,800.00	0.00	44,017.10	0.00	0.00	0.00
248	District Paid TSA	960.00	960.00	2,400.00	0.00	1,540.00	0.00	0.00	0.00
200	Benefits	142,101.44	173,222.65	232,650.11	0.00	219,328.99	0.00	0.00	0.00
315	Licensed Sub Services	0.00	3,185.31	1,000.00	0.00	1,500.00	0.00	0.00	0.00
324	Copier Machine Costs	2,209.91	2,697.04	2,500.00	0.00	2,500.00	0.00	0.00	0.00
340	Travel	7,309.70	20,657.33	25,000.00	0.00	25,000.00	0.00	0.00	0.00
353	Postage	118.57	95.15	300.00	0.00	300.00	0.00	0.00	0.00
355	Printing And Binding	0.00	5,680.20	2,000.00	0.00	1,000.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	2,243.39	4,717.81	3,000.00	0.00	4,000.00	0.00	0.00	0.00
300	Purchased Services	11,881.57	37,032.84	33,800.00	0.00	34,300.00	0.00	0.00	0.00
410	Consumable Supplies	5,783.43	13,416.18	10,000.00	0.00	10,000.00	0.00	0.00	0.00
431	Reference Books	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	11,940.06	3,749.65	6,000.00	0.00	5,000.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	1,000.00	0.00	1,500.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	500.00	0.00	1,500.00	0.00	0.00	0.00
400	Supplies	17,723.49	17,165.83	18,500.00	0.00	18,000.00	0.00	0.00	0.00

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100 General Fund								
Total Function 2210 Improvement of Instruction Services	495,584.86	640,123.44	883,911.63	6.80	820,395.84	0.00	0.00	5.80

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	55,815.00	60,041.00	67,050.00	1.00	70,403.00	0.00	0.00	1.00
112	Classified Salaries	394,266.53	421,572.08	448,494.09	13.00	484,274.88	0.00	0.00	13.00
122	Classified Subs	543.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	8,671.55	9,087.70	8,805.50	0.00	12,486.23	0.00	0.00	0.00
134	Extra Hours	1,482.23	696.47	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	42,678.99	52,432.46	54,220.74	0.00	47,830.55	0.00	0.00	0.00
100	Salaries	503,457.30	543,829.71	578,570.33	14.00	614,994.66	0.00	0.00	14.00
211	PERS ER	2,999.09	2,379.11	2,576.27	0.00	55,179.87	0.00	0.00	0.00
212	PERS PU	30,303.65	32,741.41	34,992.52	0.00	34,659.85	0.00	0.00	0.00
213	PERS UAL	91,966.75	83,480.40	88,810.21	0.00	60,269.61	0.00	0.00	0.00
220	Social Security	37,210.07	40,475.93	43,636.92	0.00	46,011.51	0.00	0.00	0.00
231	Workers Comp	1,061.59	1,184.93	1,261.94	0.00	1,941.18	0.00	0.00	0.00
232	Unemployment	486.31	529.25	570.33	0.00	601.47	0.00	0.00	0.00
233	WC Hourly Assess	258.97	257.28	253.09	0.00	266.79	0.00	0.00	0.00
234	PFMLI	0.00	2,010.29	2,281.55	0.00	2,406.04	0.00	0.00	0.00
244	Health Insur	109,623.69	97,430.64	111,600.00	0.00	122,643.40	0.00	0.00	0.00
248	District Paid TSA	1,640.00	1,886.16	4,680.00	0.00	1,760.00	0.00	0.00	0.00
200	Benefits	275,550.12	262,375.40	290,662.83	0.00	325,739.72	0.00	0.00	0.00
314	Class Sub Services	3,989.01	6,717.06	9,000.00	0.00	13,500.00	0.00	0.00	0.00
322	Repair And Maintenance Services	0.00	0.00	500.00	0.00	465.86	0.00	0.00	0.00
340	Travel	3,121.13	3,275.19	2,000.00	0.00	3,100.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	31.00	84.00	0.00	0.00	100.00	0.00	0.00	0.00
300	Purchased Services	7,141.14	10,076.25	11,500.00	0.00	17,165.86	0.00	0.00	0.00
410	Consumable Supplies	12,753.20	9,294.85	10,444.00	0.00	11,700.00	0.00	0.00	0.00
416	AV Supplies	58.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	Library Books	14,231.97	11,419.07	13,750.00	0.00	13,883.33	0.00	0.00	0.00
432	Library Book Allotment (DT&L)	43,862.38	48,793.19	50,835.00	0.00	52,850.00	0.00	0.00	0.00
440	Periodicals	1,348.60	1,077.64	2,423.00	0.00	2,633.33	0.00	0.00	0.00
460	Non-consumable Supplies	6,482.53	6,639.75	8,050.00	0.00	7,450.00	0.00	0.00	0.00
470	Computer Software	52,817.76	54,176.53	54,500.00	0.00	54,750.00	0.00	0.00	0.00
480	Computer Hardware	3,495.67	3,775.93	3,887.00	0.00	3,900.00	0.00	0.00	0.00
400	Supplies	135,050.76	135,176.96	143,889.00	0.00	147,166.66	0.00	0.00	0.00

Fund 100 General Fund

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Total Function 2220 Media Support and Libraries	921,199.32	951,458.32	1,024,622.16	14.00	1,105,066.90	0.00	0.00	14.00

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
121	Licensed Subs	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
122	Classified Subs	0.00	0.00	4,700.00	0.00	4,649.00	0.00	0.00	0.00
134	Extra Hours	21,021.74	32,984.63	12,098.00	0.00	13,773.85	0.00	0.00	0.00
100	Salaries	21,021.74	32,984.63	18,798.00	0.00	20,422.85	0.00	0.00	0.00
211	PERS ER	80.21	173.61	927.00	0.00	1,105.37	0.00	0.00	0.00
212	PERS PU	1,140.35	1,638.88	3,307.20	0.00	2,235.62	0.00	0.00	0.00
213	PERS UAL	3,281.11	4,305.41	2,409.15	0.00	2,827.91	0.00	0.00	0.00
214	PERS Working Retiree	0.00	0.00	68.20	0.00	37.20	0.00	0.00	0.00
220	Social Security	1,534.70	2,433.41	929.68	0.00	1,106.69	0.00	0.00	0.00
231	Workers Comp	47.15	82.40	55.64	0.00	55.90	0.00	0.00	0.00
232	Unemployment	20.04	31.82	154.20	0.00	185.40	0.00	0.00	0.00
233	WC Hourly Assess	11.81	17.28	175.20	0.00	217.47	0.00	0.00	0.00
234	PFMLI	0.00	183.33	84.99	0.00	107.59	0.00	0.00	0.00
200	Benefits	6,115.37	8,866.14	8,111.26	0.00	7,879.15	0.00	0.00	0.00
310	Instr Professional Services	885.00	4,649.00	5,500.00	0.00	2,000.00	0.00	0.00	0.00
314	Class Sub Services	1,710.19	6,921.86	3,332.31	0.00	8,000.00	0.00	0.00	0.00
315	Licensed Sub Services	26,027.07	49,042.54	41,150.00	0.00	37,500.00	0.00	0.00	0.00
340	Travel	3,553.71	327.03	3,000.00	0.00	1,810.80	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	200.00	9,000.00	0.00	9,000.00	0.00	0.00	0.00
300	Purchased Services	32,175.97	61,140.43	61,982.31	0.00	58,310.80	0.00	0.00	0.00
410	Consumable Supplies	1,641.38	3,757.28	2,500.00	0.00	4,000.00	0.00	0.00	0.00
400	Supplies	1,641.38	3,757.28	2,500.00	0.00	4,000.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development	60,954.46	106,748.48	91,391.57	0.00	90,612.80	0.00	0.00	0.00

Fund 100 General Fund

Function 2241 Reimbursed Substitute Costs

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	0.00	0.00	0.00	0.00	26,573.64	0.00	0.00	0.20
134	Extra Hours	2,206.66	3,894.79	5,000.00	0.00	5,000.00	0.00	0.00	0.00
100	Salaries	2,206.66	3,894.79	5,000.00	0.00	31,573.64	0.00	0.00	0.20
211	PERS ER	6.60	19.10	100.00	0.00	2,313.84	0.00	0.00	0.00
212	PERS PU	268.39	249.05	300.00	0.00	1,627.56	0.00	0.00	0.00
213	PERS UAL	1,001.27	672.67	900.00	0.00	2,604.24	0.00	0.00	0.00
220	Social Security	885.07	326.05	500.00	0.00	1,990.68	0.00	0.00	0.00
231	Workers Comp	25.32	9.50	20.00	0.00	83.88	0.00	0.00	0.00
232	Unemployment	11.59	4.22	20.00	0.00	26.04	0.00	0.00	0.00
233	WC Hourly Assess	5.55	1.88	10.00	0.00	4.24	0.00	0.00	0.00
234	PFMLI	0.00	43.31	20.00	0.00	104.04	0.00	0.00	0.00
244	Health Insur	0.00	0.00	0.00	0.00	3,899.88	0.00	0.00	0.00
248	District Paid TSA	0.00	0.00	0.00	0.00	552.00	0.00	0.00	0.00
200	Benefits	2,203.79	1,325.78	1,870.00	0.00	13,206.40	0.00	0.00	0.00
314	Class Sub Services	0.00	508.11	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	4,288.65	7,106.29	4,500.00	0.00	3,000.00	0.00	0.00	0.00
300	Purchased Services	4,288.65	7,614.40	4,500.00	0.00	3,000.00	0.00	0.00	0.00
Total Function 2241	Reimbursed Substitute Costs	8,699.10	12,834.97	11,370.00	0.00	47,780.04	0.00	0.00	0.20

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	**General Fund**								
Function 2310	**Board Of Education Services**								
112	Classified Salaries	7,402.20	7,810.44	9,237.84	0.13	9,700.56	0.00	0.00	0.13
134	Extra Hours	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00
100	Salaries	7,402.20	7,810.44	9,237.84	0.13	13,700.56	0.00	0.00	0.13
211	PERS ER	161.40	170.28	201.36	0.00	1,483.92	0.00	0.00	0.00
212	PERS PU	0.00	0.00	0.00	0.00	244.80	0.00	0.00	0.00
213	PERS UAL	1,358.35	1,198.92	1,418.04	0.00	1,342.64	0.00	0.00	0.00
220	Social Security	526.84	556.69	679.44	0.00	1,010.64	0.00	0.00	0.00
231	Workers Comp	15.39	16.67	20.16	0.00	43.20	0.00	0.00	0.00
232	Unemployment	6.88	7.31	8.88	0.00	13.24	0.00	0.00	0.00
233	WC Hourly Assess	2.92	2.97	3.02	0.00	3.92	0.00	0.00	0.00
234	PFMLI	0.00	21.83	35.52	0.00	52.84	0.00	0.00	0.00
244	Health Insur	2,136.84	2,211.94	2,400.00	0.00	2,437.34	0.00	0.00	0.00
200	Benefits	4,208.62	4,186.61	4,766.42	0.00	6,632.54	0.00	0.00	0.00
340	Travel	3,270.81	9,737.44	8,000.00	0.00	8,000.00	0.00	0.00	0.00
354	Advertising	392.05	1,165.65	600.00	0.00	600.00	0.00	0.00	0.00
355	Printing And Binding	6,101.79	1,046.26	500.00	0.00	500.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	2,585.50	10,245.59	10,500.00	0.00	10,500.00	0.00	0.00	0.00
381	Audit Services	69,284.11	67,598.09	72,000.00	0.00	72,000.00	0.00	0.00	0.00
382	Legal Services	580.50	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00
388	Election Services	18,094.36	0.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	14,500.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00
300	Purchased Services	114,809.12	89,793.03	116,600.00	0.00	116,600.00	0.00	0.00	0.00
410	Consumable Supplies	4,424.27	5,079.27	6,000.00	0.00	6,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	4,404.80	5,000.00	0.00	5,000.00	0.00	0.00	0.00
400	Supplies	4,424.27	9,484.07	11,000.00	0.00	11,000.00	0.00	0.00	0.00
651	Liability Insurance	83,222.26	94,744.30	110,000.00	0.00	130,000.00	0.00	0.00	0.00
600	Other	83,222.26	94,744.30	110,000.00	0.00	130,000.00	0.00	0.00	0.00
Total Function 2310	Board Of Education Services	214,066.47	206,018.45	251,604.26	0.13	277,933.10	0.00	0.00	0.13

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	103,461.80	111,227.96	131,515.76	1.88	138,104.24	0.00	0.00	1.88
113	Administrator Salaries	323,111.00	345,845.00	379,391.00	2.00	404,884.00	0.00	0.00	2.00
132	Stipends-Coaching	6,600.00	6,600.00	11,400.00	0.00	11,400.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	6,809.60	7,292.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	5,273.76	8,120.12	2,000.00	0.00	8,000.00	0.00	0.00	0.00
100	Salaries	445,256.16	479,085.08	524,306.76	3.88	562,388.24	0.00	0.00	3.88
211	PERS ER	5,799.65	6,458.94	6,985.95	0.00	61,849.32	0.00	0.00	0.00
212	PERS PU	25,052.26	27,621.22	29,942.31	0.00	31,776.12	0.00	0.00	0.00
213	PERS UAL	81,704.42	73,539.56	80,174.06	0.00	54,330.00	0.00	0.00	0.00
220	Social Security	30,180.62	32,578.15	39,195.77	0.00	41,314.91	0.00	0.00	0.00
231	Workers Comp	935.04	1,039.81	1,139.26	0.00	1,749.96	0.00	0.00	0.00
232	Unemployment	427.68	461.84	512.28	0.00	540.12	0.00	0.00	0.00
233	WC Hourly Assess	96.05	92.76	90.96	0.00	95.40	0.00	0.00	0.00
234	PFMLI	0.00	1,567.92	2,049.36	0.00	2,160.23	0.00	0.00	0.00
244	Health Insur	66,247.16	68,572.06	73,200.00	0.00	75,562.66	0.00	0.00	0.00
248	District Paid TSA	31,680.00	43,800.00	44,160.00	0.00	44,160.00	0.00	0.00	0.00
200	Benefits	242,122.88	255,732.26	277,449.95	0.00	313,538.72	0.00	0.00	0.00
310	Instr Professional Services	73.00	30.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
314	Class Sub Services	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
324	Copier Machine Costs	1,177.67	1,203.12	1,500.00	0.00	1,500.00	0.00	0.00	0.00
340	Travel	20,588.52	26,605.25	25,000.00	0.00	25,000.00	0.00	0.00	0.00
353	Postage	4,144.17	2,445.51	5,000.00	0.00	5,000.00	0.00	0.00	0.00
354	Advertising	499.50	0.00	500.00	0.00	500.00	0.00	0.00	0.00
355	Printing And Binding	8,200.00	0.00	200.00	0.00	200.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	26,365.25	22,473.25	30,000.00	0.00	30,000.00	0.00	0.00	0.00
382	Legal Services	15,391.45	10,219.70	5,000.00	0.00	5,000.00	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	190.00	15,842.50	200.00	0.00	200.00	0.00	0.00	0.00
300	Purchased Services	76,629.56	78,819.33	70,400.00	0.00	69,400.00	0.00	0.00	0.00
410	Consumable Supplies	5,213.56	1,684.91	5,000.00	0.00	5,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	1,819.00	11,657.60	1,000.00	0.00	1,000.00	0.00	0.00	0.00
470	Computer Software	0.00	140.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	7,032.56	13,482.51	6,000.00	0.00	6,000.00	0.00	0.00	0.00

Requirements Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100 General Fund								
Total Function 2320 Executive Administration	771,041.16	827,119.18	878,156.71	3.88	951,326.96	0.00	0.00	3.88

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	772,892.06	815,948.54	928,749.46	25.00	979,073.60	0.00	0.00	24.00
113	Administrator Salaries	1,812,220.00	1,935,772.20	2,124,141.00	17.00	2,143,849.33	0.00	0.00	16.05
122	Classified Subs	9,335.05	10,093.13	500.00	0.00	500.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	1,108.37	328.96	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	24,640.62	25,179.51	17,299.74	0.00	29,218.00	0.00	0.00	0.00
137	Opt-out Insur	68,244.44	74,571.92	79,951.88	0.00	97,856.76	0.00	0.00	0.00
100	Salaries	2,688,440.54	2,861,894.26	3,150,642.08	42.00	3,254,497.69	0.00	0.00	40.05
211	PERS ER	24,864.52	19,232.01	18,945.58	0.00	320,096.45	0.00	0.00	0.00
212	PERS PU	154,402.47	166,112.64	228,759.41	0.00	198,306.12	0.00	0.00	0.00
213	PERS UAL	487,872.35	437,619.08	456,545.24	0.00	320,590.16	0.00	0.00	0.00
214	PERS Working Retiree	0.00	0.00	0.00	0.00	346.62	0.00	0.00	0.00
220	Social Security	197,883.83	211,053.72	234,149.58	0.00	241,960.53	0.00	0.00	0.00
231	Workers Comp	5,890.64	6,430.97	8,553.46	0.00	10,261.81	0.00	0.00	0.00
232	Unemployment	2,586.93	2,759.02	3,314.59	0.00	3,435.36	0.00	0.00	0.00
233	WC Hourly Assess	862.13	867.45	1,556.26	0.00	1,195.05	0.00	0.00	0.00
234	PFMLI	0.00	10,029.56	11,911.35	0.00	12,734.47	0.00	0.00	0.00
244	Health Insur	465,620.84	480,270.94	580,312.00	0.00	496,710.02	0.00	0.00	0.00
248	District Paid TSA	36,381.60	34,921.04	44,190.48	0.00	38,142.24	0.00	0.00	0.00
200	Benefits	1,376,365.31	1,369,296.43	1,588,237.95	0.00	1,643,778.83	0.00	0.00	0.00
310	Instr Professional Services	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00
314	Class Sub Services	15,481.89	32,830.24	23,000.00	0.00	23,500.00	0.00	0.00	0.00
322	Repair And Maintenance Services	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
324	Copier Machine Costs	73,515.00	77,179.33	104,700.00	0.00	103,200.00	0.00	0.00	0.00
340	Travel	19,931.08	22,994.26	17,949.90	0.00	16,800.00	0.00	0.00	0.00
353	Postage	385.63	484.62	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	17,709.82	20,841.63	17,750.00	0.00	17,204.00	0.00	0.00	0.00
300	Purchased Services	127,023.42	154,330.08	163,899.90	0.00	161,204.00	0.00	0.00	0.00
410	Consumable Supplies	23,273.64	11,877.61	15,920.00	0.00	13,742.00	0.00	0.00	0.00
413	Commencement Expenses	12,747.58	15,242.49	13,000.00	0.00	13,000.00	0.00	0.00	0.00
417	Grounds Supplies	2,226.00	2,826.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00
460	Non-consumable Supplies	4,740.73	2,694.49	3,800.00	0.00	9,250.00	0.00	0.00	0.00
470	Computer Software	690.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00

Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	**General Fund**								
Function 2410	**Principals Office**								
480	Computer Hardware	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00
400	Supplies	43,677.95	32,640.59	35,220.00	0.00	40,492.00	0.00	0.00	0.00
Total Function 2410	Principals Office	4,235,507.22	4,418,161.36	4,937,999.93	42.00	5,099,972.52	0.00	0.00	40.05

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE

Fund 100 General Fund

Function 2510 Business Operations

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	199,676.04	217,393.76	254,186.36	3.88	266,039.76	0.00	0.00	3.88
113	Administrator Salaries	127,436.00	136,500.00	147,420.00	1.00	165,318.00	0.00	0.00	1.00
114	Managerial/Supervisory	92,537.21	101,091.00	115,798.00	1.00	108,107.00	0.00	0.00	1.00
133	Leave Payout (SL, PL, DL, Vac, ST)	2,363.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	3,953.63	1,230.09	500.00	0.00	500.00	0.00	0.00	0.00
137	Opt-out Insur	17,873.20	25,884.10	28,232.00	0.00	20,487.80	0.00	0.00	0.00
100	Salaries	443,839.44	482,098.95	546,136.36	5.88	560,452.56	0.00	0.00	5.88
211	PERS ER	3,038.02	3,289.28	3,532.08	0.00	41,745.24	0.00	0.00	0.00
212	PERS PU	25,538.55	21,431.06	23,926.67	0.00	47,374.89	0.00	0.00	0.00
213	PERS UAL	76,996.64	74,002.02	83,755.18	0.00	46,852.20	0.00	0.00	0.00
220	Social Security	32,670.81	35,189.48	39,911.10	0.00	41,525.73	0.00	0.00	0.00
231	Workers Comp	973.57	1,051.13	1,190.28	0.00	1,877.53	0.00	0.00	0.00
232	Unemployment	427.01	460.04	521.74	0.00	542.97	0.00	0.00	0.00
233	WC Hourly Assess	142.11	139.80	135.21	0.00	121.70	0.00	0.00	0.00
234	PFMLI	0.00	1,519.90	2,086.72	0.00	2,171.28	0.00	0.00	0.00
244	Health Insur	52,848.05	39,252.63	55,800.00	0.00	73,440.73	0.00	0.00	0.00
248	District Paid TSA	10,490.00	13,410.00	15,165.00	0.00	11,310.00	0.00	0.00	0.00
200	Benefits	203,124.76	189,745.34	226,023.98	0.00	266,962.27	0.00	0.00	0.00
324	Copier Machine Costs	1,177.58	1,103.49	1,300.00	0.00	1,200.00	0.00	0.00	0.00
340	Travel	961.91	325.00	1,500.00	0.00	2,500.00	0.00	0.00	0.00
353	Postage	1,683.20	1,779.82	2,300.00	0.00	2,500.00	0.00	0.00	0.00
355	Printing And Binding	0.00	351.54	500.00	0.00	500.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	945.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00
382	Legal Services	2,405.85	12,634.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	14,568.39	33,376.35	35,000.00	0.00	35,000.00	0.00	0.00	0.00
300	Purchased Services	21,741.93	49,570.20	51,600.00	0.00	52,700.00	0.00	0.00	0.00
410	Consumable Supplies	2,971.20	1,136.36	3,000.00	0.00	3,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	5,861.67	1,033.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00
470	Computer Software	84,445.66	88,667.94	110,000.00	0.00	110,000.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	1,500.00	0.00	1,000.00	0.00	0.00	0.00
400	Supplies	93,278.53	90,837.30	117,000.00	0.00	116,500.00	0.00	0.00	0.00
640	Dues And Fees	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	**General Fund**								
Function 2510	**Business Operations**								
652	Fidelity Bond Premiums	1,295.00	1,295.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00
600	Other	1,545.00	1,295.00	2,500.00	0.00	2,500.00	0.00	0.00	0.00
Total Function 2510	Business Operations	763,529.66	813,546.79	943,260.34	5.88	999,114.83	0.00	0.00	5.88

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed Budget

2542-2546 Operation and Maintenance of Plant Services

Function Description:

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

2544 Maintenance 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	1,285,235.86	1,425,445.69	1,617,654.60	35.63	1,714,835.20	0.00	0.00	34.63
122	Classified Subs	22,181.07	25,147.19	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	765.44	285.14	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	19,097.63	19,131.52	18,750.00	0.00	20,000.00	0.00	0.00	0.00
137	Opt-out Insur	45,484.90	52,417.38	43,784.00	0.00	38,370.00	0.00	0.00	0.00
100	Salaries	1,372,764.90	1,522,426.92	1,680,188.60	35.63	1,777,205.20	0.00	0.00	34.63
211	PERS ER	4,717.61	4,895.05	11,861.36	0.00	156,840.28	0.00	0.00	0.00
212	PERS PU	71,939.10	81,674.55	89,275.41	0.00	102,286.08	0.00	0.00	0.00
213	PERS UAL	231,455.02	224,812.25	245,442.28	0.00	172,206.16	0.00	0.00	0.00
220	Social Security	101,543.33	112,284.79	124,871.58	0.00	130,244.30	0.00	0.00	0.00
231	Workers Comp	22,854.32	26,211.78	28,720.70	0.00	43,975.80	0.00	0.00	0.00
232	Unemployment	1,327.36	1,467.07	1,632.26	0.00	1,702.69	0.00	0.00	0.00
233	WC Hourly Assess	798.77	816.66	835.84	0.00	864.24	0.00	0.00	0.00
234	PFMLI	0.00	4,920.10	6,529.63	0.00	6,810.47	0.00	0.00	0.00
244	Health Insur	431,222.00	471,232.45	520,800.00	0.00	532,354.19	0.00	0.00	0.00
248	District Paid TSA	2,160.00	2,180.00	5,400.00	0.00	2,400.00	0.00	0.00	0.00
200	Benefits	868,017.51	930,494.70	1,035,369.06	0.00	1,149,684.21	0.00	0.00	0.00
314	Class Sub Services	2,453.22	32,686.24	32,362.96	0.00	41,000.00	0.00	0.00	0.00
322	Repair And Maintenance Services	11,724.15	9,555.88	7,500.00	0.00	7,500.00	0.00	0.00	0.00
325	Electricity	657,681.12	708,642.40	714,711.00	0.00	749,000.00	0.00	0.00	0.00
326	Heating Fuel-oil/gas	477,921.10	323,240.59	387,590.72	0.00	375,000.00	0.00	0.00	0.00
327	Water And Sewage	156,359.10	172,099.70	177,416.07	0.00	182,700.00	0.00	0.00	0.00
328	Garbage	97,524.96	106,770.32	110,407.61	0.00	96,700.00	0.00	0.00	0.00
351	Telephone	36,199.12	35,239.86	42,879.61	0.00	38,700.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	30,951.52	0.00	1,500.00	0.00	15,000.00	0.00	0.00	0.00
394	Contracted Laundry Service	6,035.54	9,687.26	9,818.06	0.00	11,500.00	0.00	0.00	0.00
300	Purchased Services	1,476,849.83	1,397,922.25	1,484,186.03	0.00	1,517,100.00	0.00	0.00	0.00
410	Consumable Supplies	128,221.51	138,479.56	124,300.00	0.00	125,850.00	0.00	0.00	0.00
412	Filters	7,497.42	9,369.19	9,000.00	0.00	9,500.00	0.00	0.00	0.00
419	Gasoline-Diesel Fuel	3,990.70	3,688.06	3,500.00	0.00	3,500.00	0.00	0.00	0.00
460	Non-consumable Supplies	9,191.20	10,470.41	10,550.00	0.00	8,850.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	**General Fund**								
400	Supplies	148,900.83	162,007.22	147,350.00	0.00	147,700.00	0.00	0.00	0.00
540	Depreciable Equipment	27,500.00	31,507.50	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	27,500.00	31,507.50	0.00	0.00	0.00	0.00	0.00	0.00
651	Liability Insurance	363,711.74	434,781.70	495,000.00	0.00	500,000.00	0.00	0.00	0.00
600	Other	363,711.74	434,781.70	495,000.00	0.00	500,000.00	0.00	0.00	0.00
Total Function 2542	Care & Upkeep Of Bldg Services	4,257,744.81	4,479,140.29	4,842,093.69	35.63	5,091,689.41	0.00	0.00	34.63

Fund 100 General Fund

Function 2544 Maintenance Services

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	795,372.58	868,103.33	974,750.40	16.00	1,040,582.40	0.00	0.00	16.00
114	Managerial/Supervisory	106,143.00	110,442.00	132,667.00	1.00	139,300.00	0.00	0.00	1.00
122	Classified Subs	28.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	854.54	5,000.00	0.00	5,000.00	0.00	0.00	0.00
134	Extra Hours	4,652.61	5,942.12	10,000.00	0.00	10,000.00	0.00	0.00	0.00
137	Opt-out Insur	36,009.58	37,873.92	41,943.92	0.00	55,866.94	0.00	0.00	0.00
100	Salaries	942,206.23	1,028,215.91	1,164,361.32	17.00	1,250,749.34	0.00	0.00	17.00
211	PERS ER	1,088.12	1,185.92	1,232.88	0.00	107,697.09	0.00	0.00	0.00
212	PERS PU	56,551.16	58,959.31	66,322.13	0.00	67,825.07	0.00	0.00	0.00
213	PERS UAL	172,140.35	157,853.63	177,194.15	0.00	121,103.49	0.00	0.00	0.00
220	Social Security	69,110.77	75,464.24	86,268.70	0.00	92,148.86	0.00	0.00	0.00
231	Workers Comp	14,938.65	16,971.16	18,904.20	0.00	22,991.84	0.00	0.00	0.00
232	Unemployment	903.48	986.18	1,127.84	0.00	1,204.52	0.00	0.00	0.00
233	WC Hourly Assess	372.84	380.98	394.68	0.00	424.32	0.00	0.00	0.00
234	PFMLI	0.00	3,301.64	4,510.72	0.00	4,818.42	0.00	0.00	0.00
244	Health Insur	169,461.94	189,647.05	186,000.00	0.00	161,820.04	0.00	0.00	0.00
248	District Paid TSA	4,320.00	4,320.00	7,560.00	0.00	4,680.00	0.00	0.00	0.00
200	Benefits	488,887.31	509,070.11	549,515.30	0.00	584,713.65	0.00	0.00	0.00
322	Repair And Maintenance Services	11,869.35	16,775.39	25,000.00	0.00	25,000.00	0.00	0.00	0.00
323	Leases & Rents	7,613.92	17,494.74	10,000.00	0.00	15,000.00	0.00	0.00	0.00
324	Copier Machine Costs	581.79	581.92	750.00	0.00	600.00	0.00	0.00	0.00
329	Other Property Services	18,948.55	12,166.93	20,000.00	0.00	15,000.00	0.00	0.00	0.00
340	Travel	2,600.68	2,313.13	2,500.00	0.00	3,000.00	0.00	0.00	0.00
353	Postage	17.55	8.19	20.00	0.00	15.00	0.00	0.00	0.00
383	Architect/Engineer Services	73,422.50	9,167.90	7,000.00	0.00	6,000.00	0.00	0.00	0.00
390	General Professional & Technical Services	24,583.52	55,799.12	25,000.00	0.00	25,000.00	0.00	0.00	0.00
391	Contracted Heating System Services	16,436.88	27,872.98	18,000.00	0.00	18,000.00	0.00	0.00	0.00
392	Contracted Painting	8,999.44	0.00	4,000.00	0.00	1,000.00	0.00	0.00	0.00
394	Contracted Laundry Service	4,524.31	5,231.15	3,967.41	0.00	5,000.00	0.00	0.00	0.00
396	Contracted Electrical	7,499.09	43,122.67	20,000.00	0.00	25,000.00	0.00	0.00	0.00
397	Contracted Plumbing	3,315.20	6,763.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00
398	Non-Capital Contracted Services	18,000.00	13,475.81	0.00	0.00	7,835.00	0.00	0.00	0.00

Fund 100 General Fund

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300	Purchased Services	198,412.78	210,772.93	141,237.41	0.00	151,450.00	0.00	0.00	0.00
410	Consumable Supplies	2,393.66	3,475.05	10,000.00	0.00	5,000.00	0.00	0.00	0.00
419	Gasoline-Diesel Fuel	30,385.38	27,779.21	35,000.00	0.00	29,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	45,311.69	19,479.86	15,000.00	0.00	15,000.00	0.00	0.00	0.00
461	Electrical Supplies	34,133.57	39,474.63	50,000.00	0.00	45,000.00	0.00	0.00	0.00
462	Plumbing Supplies	26,196.92	28,887.50	36,000.00	0.00	35,000.00	0.00	0.00	0.00
463	Building Supplies	108,961.84	140,197.59	75,000.00	0.00	80,000.00	0.00	0.00	0.00
464	HVAC Supplies	74,327.21	74,495.14	60,000.00	0.00	65,000.00	0.00	0.00	0.00
465	Painting Supplies	16,702.88	31,114.05	35,000.00	0.00	33,000.00	0.00	0.00	0.00
466	Irrigation And Landscaping Supplies	73,511.70	51,411.48	30,000.00	0.00	40,000.00	0.00	0.00	0.00
467	Tools	9,495.90	20,769.85	12,000.00	0.00	10,000.00	0.00	0.00	0.00
468	Safety Supplies	45,713.21	45,858.94	35,000.00	0.00	30,000.00	0.00	0.00	0.00
469	Automotive Parts	9,622.78	19,764.21	15,000.00	0.00	20,000.00	0.00	0.00	0.00
470	Computer Software	16,587.73	15,590.84	21,030.00	0.00	20,000.00	0.00	0.00	0.00
400	Supplies	493,344.47	518,298.35	429,030.00	0.00	427,000.00	0.00	0.00	0.00
520	Buildings - Acquisition	17,993.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings	36,322.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	9,500.00	128,512.30	0.00	0.00	0.00	0.00	0.00	0.00
542	Replacement Equipment	6,956.80	7,000.00	46,000.00	0.00	25,000.00	0.00	0.00	0.00
500	Capital Outlay	70,771.90	135,512.30	46,000.00	0.00	25,000.00	0.00	0.00	0.00
651	Liability Insurance	21,317.60	27,426.20	35,000.00	0.00	45,000.00	0.00	0.00	0.00
600	Other	21,317.60	27,426.20	35,000.00	0.00	45,000.00	0.00	0.00	0.00
Total Function 2544	Maintenance Services	2,214,940.29	2,429,295.80	2,365,144.03	17.00	2,483,912.99	0.00	0.00	17.00

Fund 100 General Fund

Function 2546 Security Services

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	157,566.57	187,633.07	201,742.05	4.88	218,605.44	0.00	0.00	4.88
114	Managerial/Supervisory	100,055.00	104,087.00	119,271.00	1.00	125,235.00	0.00	0.00	1.00
133	Leave Payout (SL, PL, DL, Vac, ST)	123.50	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00
134	Extra Hours	408.72	8,543.21	0.00	0.00	5,000.00	0.00	0.00	0.00
137	Opt-out Insur	5,277.92	5,530.92	5,530.92	0.00	6,200.00	0.00	0.00	0.00
100	Salaries	263,431.71	305,794.20	326,543.97	5.88	357,040.44	0.00	0.00	5.88
211	PERS ER	0.00	0.00	0.00	0.00	34,151.16	0.00	0.00	0.00
212	PERS PU	15,612.05	18,462.53	19,866.13	0.00	13,517.07	0.00	0.00	0.00
213	PERS UAL	47,372.59	46,759.71	50,124.37	0.00	34,304.00	0.00	0.00	0.00
220	Social Security	19,137.30	22,739.06	24,621.83	0.00	26,214.12	0.00	0.00	0.00
231	Workers Comp	677.64	659.38	712.44	0.00	1,104.78	0.00	0.00	0.00
232	Unemployment	250.09	294.32	321.96	0.00	342.82	0.00	0.00	0.00
233	WC Hourly Assess	110.80	119.20	120.66	0.00	126.22	0.00	0.00	0.00
234	PFMLI	0.00	1,045.78	1,287.24	0.00	1,370.75	0.00	0.00	0.00
244	Health Insur	74,089.97	88,613.70	93,000.00	0.00	84,309.48	0.00	0.00	0.00
248	District Paid TSA	3,000.00	3,120.00	4,560.00	0.00	2,780.00	0.00	0.00	0.00
200	Benefits	160,250.44	181,813.68	194,614.63	0.00	198,220.40	0.00	0.00	0.00
323	Leases & Rents	420.00	499.40	600.00	0.00	600.00	0.00	0.00	0.00
325	Electricity	0.00	631.19	0.00	0.00	1,500.00	0.00	0.00	0.00
326	Heating Fuel-oil/gas	0.00	789.26	1,552.43	0.00	1,500.00	0.00	0.00	0.00
327	Water And Sewage	0.00	419.44	462.98	0.00	500.00	0.00	0.00	0.00
340	Travel	3,727.46	6,100.34	6,500.00	0.00	4,000.00	0.00	0.00	0.00
351	Telephone	335.33	515.42	644.26	0.00	600.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	3,085.43	138,583.49	4,000.00	0.00	6,000.00	0.00	0.00	0.00
390	General Professional & Technical Services	91,839.32	64,415.00	120,700.00	0.00	377,010.00	0.00	0.00	0.00
300	Purchased Services	99,407.54	211,953.54	134,459.67	0.00	391,710.00	0.00	0.00	0.00
410	Consumable Supplies	20,656.92	4,102.18	22,500.00	0.00	12,500.00	0.00	0.00	0.00
419	Gasoline-Diesel Fuel	1,638.11	1,894.27	2,000.00	0.00	2,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	15,159.74	7,854.32	25,000.00	0.00	20,000.00	0.00	0.00	0.00
470	Computer Software	30,928.96	38,879.88	40,000.00	0.00	42,000.00	0.00	0.00	0.00
480	Computer Hardware	6,884.99	0.00	15,000.00	0.00	10,000.00	0.00	0.00	0.00
400	Supplies	75,268.72	52,730.65	104,500.00	0.00	86,500.00	0.00	0.00	0.00

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100 General Fund								
Total Function 2546 Security Services	598,358.41	752,292.07	760,118.27	5.88	1,033,470.84	0.00	0.00	5.88

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	29,088.41	31,316.31	34,874.86	0.90	38,141.76	0.00	0.00	0.90
114	Managerial/Supervisory	50,027.50	52,048.44	59,635.44	0.50	62,617.44	0.00	0.00	0.50
124	Temporary Salaries	2,312.83	2,462.12	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	2,045.79	8,207.85	20,000.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	2,587.04	2,702.04	2,702.05	0.00	2,797.78	0.00	0.00	0.00
100	Salaries	86,061.57	96,736.76	117,212.35	1.40	103,556.98	0.00	0.00	1.40
211	PERS ER	9.42	12.54	0.00	0.00	8,953.56	0.00	0.00	0.00
212	PERS PU	5,162.18	5,823.35	5,920.19	0.00	6,298.07	0.00	0.00	0.00
213	PERS UAL	15,390.83	14,710.39	14,922.11	0.00	10,148.51	0.00	0.00	0.00
220	Social Security	6,509.11	7,307.52	7,423.57	0.00	7,909.08	0.00	0.00	0.00
231	Workers Comp	566.37	658.14	707.04	0.00	1,103.16	0.00	0.00	0.00
232	Unemployment	85.08	95.55	96.84	0.00	103.32	0.00	0.00	0.00
233	WC Hourly Assess	34.21	38.39	30.29	0.00	32.19	0.00	0.00	0.00
234	PFMLI	0.00	386.81	388.19	0.00	413.52	0.00	0.00	0.00
244	Health Insur	17,366.09	17,949.84	18,600.00	0.00	19,102.19	0.00	0.00	0.00
248	District Paid TSA	1,230.00	1,230.00	1,455.00	0.00	1,410.00	0.00	0.00	0.00
200	Benefits	46,353.29	48,212.53	49,543.23	0.00	55,473.60	0.00	0.00	0.00
322	Repair And Maintenance Services	1,715.02	1,993.80	2,400.00	0.00	3,000.00	0.00	0.00	0.00
324	Copier Machine Costs	288.43	283.44	200.00	0.00	200.00	0.00	0.00	0.00
331	Reimbursable Student Transp	4,150,380.38	4,261,168.55	4,515,004.20	0.00	4,514,220.79	0.00	0.00	0.00
332	Non Reimbursable Student Transp	110,680.01	128,427.30	133,084.00	0.00	133,925.00	0.00	0.00	0.00
350	Communication	120.00	120.00	150.00	0.00	150.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	1,540.00	1,785.73	2,000.00	0.00	2,000.00	0.00	0.00	0.00
300	Purchased Services	4,264,723.84	4,393,778.82	4,652,838.20	0.00	4,653,495.79	0.00	0.00	0.00
410	Consumable Supplies	90.80	1,001.11	800.00	0.00	500.00	0.00	0.00	0.00
460	Non-consumable Supplies	185.37	714.10	500.00	0.00	500.00	0.00	0.00	0.00
469	Automotive Parts	3,810.10	1,084.86	1,000.00	0.00	1,000.00	0.00	0.00	0.00
470	Computer Software	7,200.00	7,600.00	8,000.00	0.00	8,000.00	0.00	0.00	0.00
400	Supplies	11,286.27	10,400.07	10,300.00	0.00	10,000.00	0.00	0.00	0.00
651	Liability Insurance	2,045.04	2,164.80	3,300.00	0.00	3,500.00	0.00	0.00	0.00
600	Other	2,045.04	2,164.80	3,300.00	0.00	3,500.00	0.00	0.00	0.00
Total Function 2550	Student Transportation	4,410,470.01	4,551,292.98	4,833,193.78	1.40	4,826,026.37	0.00	0.00	1.40

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed Budget

2570 Purchasing Services / Warehouse & Distribution Services

Function Description:

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

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

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Requirements Report

Fund 100 General Fund

Function 2570 Purchasing and Warehouse

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	110,997.12	118,622.40	129,001.60	2.60	136,576.96	0.00	0.00	2.60
114	Managerial/Supervisory	50,027.50	52,048.56	59,635.56	0.50	62,617.56	0.00	0.00	0.50
132	Stipends-Coaching	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00
137	Opt-out Insur	10,824.44	11,237.04	11,457.03	0.00	11,870.62	0.00	0.00	0.00
100	Salaries	171,849.06	181,908.00	200,094.19	3.10	213,065.14	0.00	0.00	3.10
211	PERS ER	2,081.24	2,215.66	2,417.64	0.00	22,071.71	0.00	0.00	0.00
212	PERS PU	10,411.80	11,015.30	12,160.45	0.00	12,895.55	0.00	0.00	0.00
213	PERS UAL	31,534.27	27,923.00	30,714.38	0.00	20,880.47	0.00	0.00	0.00
220	Social Security	13,031.72	13,804.07	15,265.32	0.00	16,257.47	0.00	0.00	0.00
231	Workers Comp	2,094.72	2,388.70	2,573.28	0.00	4,022.87	0.00	0.00	0.00
232	Unemployment	170.28	180.32	199.68	0.00	212.64	0.00	0.00	0.00
233	WC Hourly Assess	74.77	74.11	72.96	0.00	77.44	0.00	0.00	0.00
234	PFMLI	0.00	609.33	798.12	0.00	850.20	0.00	0.00	0.00
244	Health Insur	26,129.82	27,008.86	27,900.00	0.00	29,242.92	0.00	0.00	0.00
248	District Paid TSA	1,680.00	1,680.00	2,580.00	0.00	1,860.00	0.00	0.00	0.00
200	Benefits	87,208.62	86,899.35	94,681.83	0.00	108,371.27	0.00	0.00	0.00
318	Non-Instr Staff Development	0.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00
322	Repair And Maintenance Services	0.00	551.69	100.00	0.00	100.00	0.00	0.00	0.00
324	Copier Machine Costs	288.55	283.56	200.00	0.00	200.00	0.00	0.00	0.00
340	Travel	30.47	251.91	50.00	0.00	50.00	0.00	0.00	0.00
353	Postage	24.84	0.00	10.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	1,004.50	938.00	900.00	0.00	900.00	0.00	0.00	0.00
300	Purchased Services	1,348.36	2,025.16	1,360.00	0.00	1,350.00	0.00	0.00	0.00
410	Consumable Supplies	1,828.26	1,715.14	1,000.00	0.00	1,000.00	0.00	0.00	0.00
419	Gasoline-Diesel Fuel	4,087.93	3,927.62	3,000.00	0.00	2,500.00	0.00	0.00	0.00
460	Non-consumable Supplies	30.00	6,671.55	250.00	0.00	250.00	0.00	0.00	0.00
470	Computer Software	0.00	0.00	10,000.00	0.00	3,500.00	0.00	0.00	0.00
400	Supplies	5,946.19	12,314.31	14,250.00	0.00	7,250.00	0.00	0.00	0.00
Total Function 2570	Purchasing and Warehouse	266,352.23	283,146.82	310,386.02	3.10	330,036.41	0.00	0.00	3.10

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 in-service if the in-service 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
134	Extra Hours	1,773.29	7,699.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
100	Salaries	1,773.29	7,699.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
211	PERS ER	7.29	32.79	40.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	87.44	376.95	120.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	231.45	1,042.62	300.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	130.57	567.66	155.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	4.35	19.25	10.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	1.74	7.39	10.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	1.85	7.66	8.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	29.31	8.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	464.69	2,083.63	651.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	3,300.00	3,850.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00
400	Supplies	3,300.00	3,850.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00
Total Function 2630	Inservice	5,537.98	13,632.63	6,651.00	0.00	6,000.00	0.00	0.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 provide primary support for collective bargaining and provide 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	145,347.60	195,407.39	274,872.00	4.00	298,084.80	0.00	0.00	4.00
113	Administrator Salaries	127,437.00	33,139.25	0.00	0.00	0.00	0.00	0.00	0.00
122	Classified Subs	0.00	135.94	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	2,032.25	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	22,090.34	84,514.49	40,000.00	0.00	30,000.00	0.00	0.00	0.00
137	Opt-out Insur	14,410.29	8,348.00	7,404.00	0.00	7,674.00	0.00	0.00	0.00
100	Salaries	315,785.23	323,577.32	322,276.00	4.00	335,758.80	0.00	0.00	4.00
211	PERS ER	2,846.20	764.71	0.00	0.00	29,148.72	0.00	0.00	0.00
212	PERS PU	9,541.77	13,516.44	19,720.00	0.00	20,503.08	0.00	0.00	0.00
213	PERS UAL	53,070.19	39,225.09	49,469.29	0.00	32,904.48	0.00	0.00	0.00
215	Prior year's PERS expenses	20,705.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	23,623.59	23,922.70	24,106.18	0.00	24,554.16	0.00	0.00	0.00
231	Workers Comp	663.42	701.46	703.13	0.00	1,059.60	0.00	0.00	0.00
232	Unemployment	308.63	313.84	315.06	0.00	320.88	0.00	0.00	0.00
233	WC Hourly Assess	98.47	96.15	101.90	0.00	103.82	0.00	0.00	0.00
234	PFMLI	0.00	992.97	1,260.58	0.00	1,283.88	0.00	0.00	0.00
242	Staff Tuition Classified	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00
243	Staff Tuition Confidential	0.00	0.00	0.00	0.00	7,500.00	0.00	0.00	0.00
244	Health Insur	30,814.83	44,807.35	55,800.00	0.00	58,634.16	0.00	0.00	0.00
245	Staff Tuition Administration	18,720.00	11,945.86	20,000.00	0.00	15,000.00	0.00	0.00	0.00
246	Staff Tuition Licensed	49,707.42	44,861.70	50,000.00	0.00	50,000.00	0.00	0.00	0.00
247	Sick Leave Death Benefits	0.00	0.00	22,500.00	0.00	15,000.00	0.00	0.00	0.00
248	District Paid TSA	4,800.00	3,233.84	5,280.00	0.00	4,920.00	0.00	0.00	0.00
200	Benefits	214,899.69	184,382.11	249,256.14	0.00	275,932.78	0.00	0.00	0.00
314	Class Sub Services	214.61	266.77	200.00	0.00	1,000.00	0.00	0.00	0.00
315	Licensed Sub Services	2,648.86	3,652.36	2,650.00	0.00	2,500.00	0.00	0.00	0.00
324	Copier Machine Costs	1,177.78	1,203.24	1,000.00	0.00	1,200.00	0.00	0.00	0.00
340	Travel	10,450.91	10,624.03	10,000.00	0.00	15,000.00	0.00	0.00	0.00
349	Undesignated	0.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00
353	Postage	266.08	137.27	160.00	0.00	100.00	0.00	0.00	0.00
354	Advertising	2,686.00	1,509.00	2,300.00	0.00	2,500.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	1,600.00	1,428.00	1,800.00	0.00	2,000.00	0.00	0.00	0.00

Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	**General Fund**								
Function 2640	**Staff Services/Human Resource Dept**								
382	Legal Services	3,696.36	9,330.50	12,000.00	0.00	10,000.00	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	54,299.19	27,012.75	25,000.00	0.00	25,000.00	0.00	0.00	0.00
390	General Professional & Technical Services	2,739.04	39.25	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	79,778.83	55,203.17	56,610.00	0.00	60,800.00	0.00	0.00	0.00
410	Consumable Supplies	6,423.30	3,599.42	3,500.00	0.00	3,500.00	0.00	0.00	0.00
440	Periodicals	0.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	1,697.00	235.99	100.00	0.00	100.00	0.00	0.00	0.00
470	Computer Software	13,838.26	46,370.55	48,800.00	0.00	50,000.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	250.00	0.00	250.00	0.00	0.00	0.00
400	Supplies	21,958.56	50,655.96	52,650.00	0.00	53,850.00	0.00	0.00	0.00
Total Function 2640	Staff Services/Human Resource Dept	632,422.31	613,818.56	680,792.14	4.00	726,341.58	0.00	0.00	4.00

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 technological support for all technology equipment.

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Fund 100 General Fund

Function 2660 Technology Services

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	405,475.20	433,056.00	461,780.80	7.00	492,294.40	0.00	0.00	7.00
114	Managerial/Supervisory	106,123.00	110,442.00	126,541.00	1.00	132,868.00	0.00	0.00	1.00
132	Stipends-Coaching	14,400.00	15,600.00	15,600.00	0.00	14,400.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00
134	Extra Hours	6,265.81	335.52	15,000.00	0.00	5,000.00	0.00	0.00	0.00
137	Opt-out Insur	6,944.00	19,224.00	19,444.00	0.00	23,022.00	0.00	0.00	0.00
100	Salaries	539,208.01	578,657.52	638,365.80	8.00	669,584.40	0.00	0.00	8.00
211	PERS ER	2,763.07	2,943.32	3,147.27	0.00	61,576.57	0.00	0.00	0.00
212	PERS PU	32,572.11	34,936.54	37,751.95	0.00	39,990.53	0.00	0.00	0.00
213	PERS UAL	98,484.77	88,822.35	95,687.30	0.00	64,933.08	0.00	0.00	0.00
220	Social Security	39,470.34	43,000.90	46,722.27	0.00	48,881.86	0.00	0.00	0.00
231	Workers Comp	1,134.19	1,262.26	1,359.86	0.00	2,090.75	0.00	0.00	0.00
232	Unemployment	516.13	562.22	610.99	0.00	638.91	0.00	0.00	0.00
233	WC Hourly Assess	198.38	192.49	190.23	0.00	205.23	0.00	0.00	0.00
234	PFMLI	0.00	1,914.70	2,443.18	0.00	2,555.98	0.00	0.00	0.00
244	Health Insur	119,408.20	94,482.97	120,900.00	0.00	96,278.48	0.00	0.00	0.00
248	District Paid TSA	3,600.00	3,600.00	5,760.00	0.00	3,970.01	0.00	0.00	0.00
200	Benefits	298,147.19	271,717.75	314,573.05	0.00	321,121.40	0.00	0.00	0.00
311	Contracted Instruction Services	3,594.00	3,594.00	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	0.00	0.00	6,000.00	0.00	6,000.00	0.00	0.00	0.00
322	Repair And Maintenance Services	0.00	3,536.98	5,250.00	0.00	5,750.00	0.00	0.00	0.00
324	Copier Machine Costs	60.68	60.26	200.00	0.00	200.00	0.00	0.00	0.00
340	Travel	4,615.96	4,883.52	7,000.00	0.00	7,000.00	0.00	0.00	0.00
359	Other Communication Services	213,229.77	219,225.37	250,000.00	0.00	250,000.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	1,461.42	2,920.90	3,300.00	0.00	3,300.00	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	138,593.59	146,197.07	150,000.00	0.00	180,000.00	0.00	0.00	0.00
300	Purchased Services	361,555.42	380,418.10	421,750.00	0.00	452,250.00	0.00	0.00	0.00
410	Consumable Supplies	5,637.08	32,771.36	37,501.94	0.00	33,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	2,026.85	2,718.10	2,000.00	0.00	2,250.00	0.00	0.00	0.00
470	Computer Software	68,867.51	114,858.26	185,000.00	0.00	185,000.00	0.00	0.00	0.00
480	Computer Hardware	0.00	1,878.51	3,000.00	0.00	3,000.00	0.00	0.00	0.00
400	Supplies	76,531.44	152,226.23	227,501.94	0.00	223,250.00	0.00	0.00	0.00

Fund 100 General Fund

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Total Function 2660 Technology Services	1,275,442.06	1,383,019.60	1,602,190.79	8.00	1,666,205.80	0.00	0.00	8.00

FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed Budget

2700 Early Retirement Program

Function Description:

All costs associated with the district's negotiated early retirement program for employees 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

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
116	Retirement Stipends	64,003.26	86,753.78	90,000.00	0.00	126,968.75	0.00	0.00	0.00
100	Salaries	64,003.26	86,753.78	90,000.00	0.00	126,968.75	0.00	0.00	0.00
211	PERS ER	0.00	0.00	0.00	0.00	2,237.51	0.00	0.00	0.00
213	PERS UAL	1,920.10	0.00	0.00	0.00	1,872.59	0.00	0.00	0.00
220	Social Security	3,007.00	4,944.40	7,000.00	0.00	9,425.53	0.00	0.00	0.00
231	Workers Comp	0.00	0.00	0.00	0.00	60.36	0.00	0.00	0.00
232	Unemployment	0.00	0.00	0.00	0.00	19.08	0.00	0.00	0.00
234	PFMLI	0.00	0.00	0.00	0.00	76.44	0.00	0.00	0.00
244	Health Insur	197,810.15	201,346.08	250,000.00	0.00	185,083.58	0.00	0.00	0.00
200	Benefits	202,737.25	206,290.48	257,000.00	0.00	198,775.09	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	9,000.00	0.00	9,000.00	0.00	9,000.00	0.00	0.00	0.00
300	Purchased Services	9,000.00	0.00	9,000.00	0.00	9,000.00	0.00	0.00	0.00
Total Function 2700	Supplemental Retirement Program	275,740.51	293,044.26	356,000.00	0.00	334,743.84	0.00	0.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed Budget

3100 Nutrition Services

Function Description:

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

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Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	**General Fund**								
Major Function 2000	**Support Services**	24,138,963.03	26,230,418.69	28,835,854.60	181.84	30,198,948.02	0.00	0.00	179.09
Function 3100	**Nutrition Services**								
134	Extra Hours	0.00	2,554.12	3,200.00	0.00	3,200.00	0.00	0.00	0.00
100	**Salaries**	0.00	2,554.12	3,200.00	0.00	3,200.00	0.00	0.00	0.00
211	PERS ER	0.00	6.23	195.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	114.18	495.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	335.61	200.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	189.72	190.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	38.66	38.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	2.50	32.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	2.14	3.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	9.90	12.00	0.00	0.00	0.00	0.00	0.00
200	**Benefits**	0.00	698.94	1,165.00	0.00	0.00	0.00	0.00	0.00
450	Non-Program Food, Ala Carte Food Expense	0.00	1,892.30	2,000.00	0.00	2,000.00	0.00	0.00	0.00
400	**Supplies**	0.00	1,892.30	2,000.00	0.00	2,000.00	0.00	0.00	0.00
Total Function 3100	**Nutrition Services**	0.00	5,145.36	6,365.00	0.00	5,200.00	0.00	0.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed Budget

4150 Building Acquisition, Construction, & Improvement

Function Description:

Expenses related to the softball field behind Roseburg High School. Included for historical purposes only.

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Fund 100 General Fund

Function 4150 Building Acquisition, Construction, & Improvement

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
389	Non Instr Professional & Technical Serv	3,897.75	2,071.37	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	3,897.75	2,071.37	0.00	0.00	0.00	0.00	0.00	0.00
520	Buildings - Acquisition	928,587.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings	89,293.74	505,415.20	0.00	0.00	0.00	0.00	0.00	0.00
542	Replacement Equipment	61,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	1,078,880.84	505,415.20	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	1,082,778.59	507,486.57	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

2025-2026 Proposed 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 the local District totals of expenditures.) Interfund loans are not recorded here but are handled through balance sheet accounts.

Transfers from the General Fund to Other Funds. The following transfer of funds is being made:

1. To Technology Fund 290	$ 0
2. To Curriculum Improvement Fund 291	$ 699,000
3. To Vehicle Replacement Fund 293	$ 75,000
4. To PERS Bond Fund 302	$2,000,000
5. To Field Fund 403	$ 100,000
6. To Capital Projects Fund 404	$3,080,000
	$5,954,000

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	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100 General Fund								
Major Function 4000 Facilities and Construction	1,087,838.59	2,054,590.86	0.00	0.00	0.00	0.00	0.00	0.00
Function 5200 Transfer Of Funds								
710 Fund Modifications	1,791,000.00	2,154,000.00	2,654,000.00	0.00	5,954,000.00	0.00	0.00	0.00
700 Transfers	1,791,000.00	2,154,000.00	2,654,000.00	0.00	5,954,000.00	0.00	0.00	0.00
Total Function 5200 Transfer Of Funds	1,791,000.00	2,154,000.00	2,654,000.00	0.00	5,954,000.00	0.00	0.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed Budget

6110 Operating Contingency

Function Description:

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

No expenditure is 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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	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100 General Fund								
Major Function 5000 Transfers	1,791,000.00	2,154,000.00	2,654,000.00	0.00	5,954,000.00	0.00	0.00	0.00
Function 6110 Operating Contingency								
810 Planned Reserve	0.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00
800 Planned Reserve	0.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00
Total Function 6110 Operating Contingency	0.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00

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FUNCTION BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 the 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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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	**General Fund**								
Major Function 6000	Operating Contingency	0.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00
Function 7000	Unappropriated Ending Fund Balance								
820	Fund Balance	0.00	0.00	2,300,000.00	0.00	2,300,000.00	0.00	0.00	0.00
800	Planned Reserve	0.00	0.00	2,300,000.00	0.00	2,300,000.00	0.00	0.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	2,300,000.00	0.00	2,300,000.00	0.00	0.00	0.00

Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 100	**General Fund**								
Major Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	2,300,000.00	0.00	2,300,000.00	0.00	0.00	0.00
Total Fund 100	General Fund	63,949,540.51	69,250,360.38	77,688,246.19	583.46	84,518,718.84	0.00	0.00	575.49

Budget - Special Revenue Funds Recap

Account	Description	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
201.0000.0000.000.000.000.00	Federal Sources Grant Fund	$3,526,012.71	$3,808,588.30	$4,320,882.00	46.0875	$3,757,398.71	$0.00	$0.00	39.7438
203.0000.0000.000.000.000.00	ESSER Funds	$5,140,134.38	$6,425,943.96	$2,500,000.00	0.0000	$0.00	$0.00	$0.00	0.0000
250.0000.0000.000.000.000.00	Non-Federal Source Grant Fund	$3,259,216.88	$2,168,558.38	$4,602,565.00	3.0000	$4,273,339.30	$0.00	$0.00	3.7500
251.0000.0000.000.000.000.00	SIA	$4,293,130.71	$5,226,287.09	$5,976,000.00	54.5238	$5,457,549.00	$0.00	$0.00	55.1563
252.0000.0000.000.000.000.00	Measure 98-High Sch Success	$1,827,447.79	$1,583,642.91	$1,700,000.00	9.0000	$1,444,597.25	$0.00	$0.00	10.0000
290.0000.0000.000.000.000.00	Technology Fund	$138,063.56	$46,635.48	$1,090,000.00	0.0000	$1,000,000.00	$0.00	$0.00	0.0000
291.0000.0000.000.000.000.00	Instructional Support Fund	$547,048.41	$277,351.86	$639,000.00	0.0000	$699,000.00	$0.00	$0.00	0.0000
292.0000.0000.000.000.000.00	Rental Properties Fund	$143,751.97	$94,151.36	$630,000.00	0.0000	$336,000.00	$0.00	$0.00	0.0000
293.0000.0000.000.000.000.00	Vehicle Replacment Fund	$246,297.03	$94,974.17	$295,000.00	0.0000	$95,000.00	$0.00	$0.00	0.0000
295.0000.0000.000.000.000.00	Study Body Accounts Fund	$866,498.31	$976,049.02	$1,600,000.00	0.0000	$1,700,000.00	$0.00	$0.00	0.0000
299.0000.0000.000.000.000.00	Food Service Fund	$3,441,626.28	$4,049,760.89	$6,159,000.00	35.3439	$4,610,000.00	$0.00	$0.00	34.9689
		$23,429,228.03	$24,751,943.42	$29,512,447.00	147.9552	$23,372,884.26	$0.00	$0.00	143.6190

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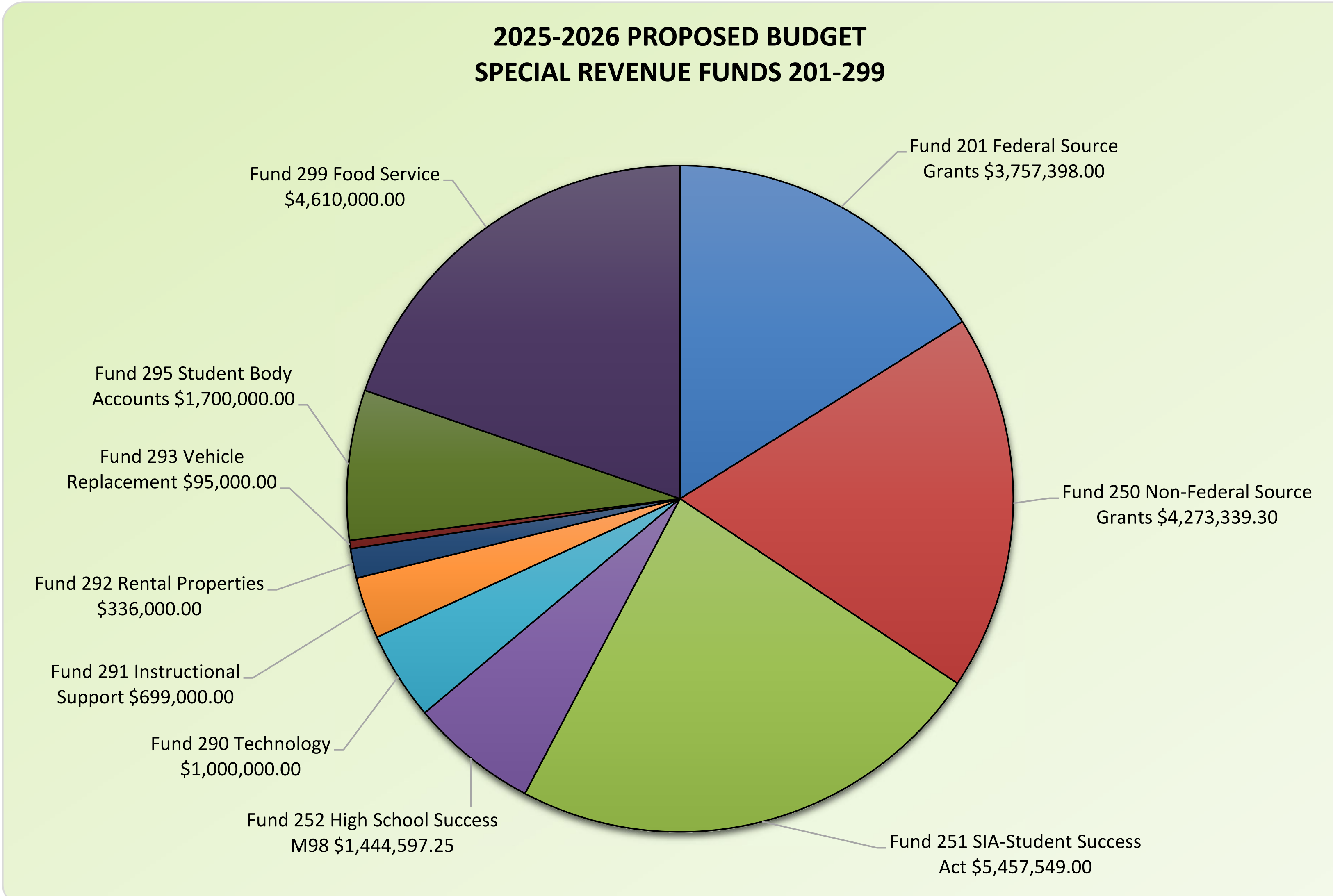
2025-2026 PROPOSED BUDGET
SPECIAL REVENUE FUNDS 201-299
Fund 201 Federal Source Grants $3,757,398.00
Fund 250 Non-Federal Source Grants $4,273,339.30
Fund 251 SIA-Student Success Act $5,457,549.00
Fund 252 High School Success M98 $1,444,597.25
Fund 290 Technology $1,000,000.00
Fund 291 Instructional Support $699,000.00
Fund 292 Rental Properties $336,000.00
Fund 293 Vehicle Replacement $95,000.00
Fund 295 Student Body Accounts $1,700,000.00
Fund 299 Food Service $4,610,000.00

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Adopted Budget

201 Federal Grants

Grants & Projects funded by Federal Sources

Grant #	Grant Description	Proposed 2025-26 Amount
711	Title IA Grant	$2,107,284
712	Title IIA Grant	$261,601
717	Title I-D Grant	$30,000
720	IDEA Grant	$1,092,719
726	Title IV Grant	$169,895
727	ARP - HCY II	0
730	Perkins Grant	$95,900
	Total Fund 201 Grants & Projects	**$3,757,399**

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Resources Report

Fund 201 Federal Revenue Grants

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
4300 Restricted Federal Revenue	21,363.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4500 Restricted Revenue Federal through Sta	3,504,649.71	3,808,588.30	4,320,882.00	0.00	3,757,398.71	0.00	0.00	0.00
4000 Revenue from Federal Sources	**3,526,012.71**	**3,808,588.30**	**4,320,882.00**	**0.00**	**3,757,398.71**	**0.00**	**0.00**	**0.00**
Total Fund 201 Federal Revenue Grants	**3,526,012.71**	**3,808,588.30**	**4,320,882.00**	**0.00**	**3,757,398.71**	**0.00**	**0.00**	**0.00**

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Requirements Report

Fund 201 Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1111	**K- 5 Elementary Instruction**								
132	Stipends-Coaching	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	5,816.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	5,816.00	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	349.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	892.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	421.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	12.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	5.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	1,682.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	**K- 5 Elementary Instruction**	7,498.82	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00
Function 1121	**Middle School Programs, 6-8**								
111	Licensed Salaries	141,062.00	149,256.00	166,862.00	2.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	1,314.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	200.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	142,577.35	149,256.00	166,862.00	2.00	0.00	0.00	0.00	0.00
211	PERS ER	1,555.27	1,604.72	1,740.50	0.00	0.00	0.00	0.00	0.00
212	PERS PU	8,567.13	8,969.19	10,047.18	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	21,885.66	22,910.81	25,613.27	0.00	0.00	0.00	0.00	0.00
220	Social Security	10,517.72	10,933.54	12,547.85	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	300.39	325.59	363.97	0.00	0.00	0.00	0.00	0.00
232	Unemployment	137.48	142.90	163.92	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	37.37	36.27	36.34	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	476.25	656.14	0.00	0.00	0.00	0.00	0.00
244	Health Insur	34,291.12	35,490.79	37,200.00	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	240.00	240.00	600.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	77,532.14	81,130.06	88,969.17	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	630.70	638.93	0.00	0.00	0.00	0.00	0.00	0.00

Fund 201 Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300	Purchased Services	630.70	638.93	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs, 6-8	220,740.19	231,024.99	255,831.17	2.00	0.00	0.00	0.00	0.00
Function 1131	High School Program, 9-12								
315	Licensed Sub Services	3,531.79	11,457.25	10,000.00	0.00	10,000.00	0.00	0.00	0.00
340	Travel	3,963.63	2,716.83	15,000.00	0.00	15,000.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	6,242.60	1,393.00	7,000.00	0.00	7,000.00	0.00	0.00	0.00
300	Purchased Services	13,738.02	15,567.08	32,000.00	0.00	32,000.00	0.00	0.00	0.00
410	Consumable Supplies	5,446.26	1,568.27	8,000.00	0.00	8,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	26,011.50	0.00	30,000.00	0.00	30,000.00	0.00	0.00	0.00
470	Computer Software	4,950.00	5,450.00	5,230.00	0.00	5,200.00	0.00	0.00	0.00
480	Computer Hardware	0.00	29,718.35	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	36,407.76	36,736.62	43,230.00	0.00	43,200.00	0.00	0.00	0.00
540	Depreciable Equipment	0.00	8,599.99	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	8,599.99	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Program, 9-12	50,145.78	60,903.69	75,230.00	0.00	75,200.00	0.00	0.00	0.00
Function 1140	Pre-kindergarten								
111	Licensed Salaries	65,319.00	68,979.00	81,945.00	1.00	95,120.00	0.00	0.00	1.00
112	Classified Salaries	30,369.21	33,896.50	36,955.20	1.00	31,029.76	0.00	0.00	1.00
137	Opt-out Insur	3,482.00	3,602.00	3,602.00	0.00	7,692.00	0.00	0.00	0.00
100	Salaries	99,170.21	106,477.50	122,502.20	2.00	133,841.76	0.00	0.00	2.00
211	PERS ER	1,075.40	1,089.50	2,078.00	0.00	14,756.39	0.00	0.00	0.00
212	PERS PU	6,013.04	6,210.55	7,414.21	0.00	8,066.52	0.00	0.00	0.00
213	PERS UAL	15,297.08	16,344.32	18,868.63	0.00	13,116.48	0.00	0.00	0.00
220	Social Security	7,517.72	7,735.38	9,199.72	0.00	10,004.76	0.00	0.00	0.00
231	Workers Comp	210.04	232.22	268.28	0.00	422.40	0.00	0.00	0.00
232	Unemployment	98.22	101.14	122.08	0.00	130.80	0.00	0.00	0.00
233	WC Hourly Assess	42.44	41.35	45.35	0.00	36.09	0.00	0.00	0.00
234	PFMLI	0.00	350.40	508.20	0.00	523.08	0.00	0.00	0.00
244	Health Insur	25,654.04	20,268.00	19,036.00	0.00	19,548.72	0.00	0.00	0.00
248	District Paid TSA	564.00	550.00	684.00	0.00	600.00	0.00	0.00	0.00
200	Benefits	56,471.98	52,922.86	58,224.47	0.00	67,205.24	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1140	**Pre-kindergarten**								
332	Non Reimbursable Student Transp	10,059.90	12,692.46	0.00	0.00	0.00	0.00	0.00	0.00
300	**Purchased Services**	**10,059.90**	**12,692.46**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
410	Consumable Supplies	235.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	**Supplies**	**235.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Function 1140	**Pre-kindergarten**	**165,937.73**	**172,092.82**	**180,726.67**	**2.00**	**201,047.00**	**0.00**	**0.00**	**2.00**
Function 1220	**Developmental Learning Centers**								
111	Licensed Salaries	123,138.68	132,470.56	148,330.00	2.00	75,269.00	0.00	0.00	1.00
112	Classified Salaries	105,206.78	132,703.36	156,012.84	5.38	141,306.37	0.00	0.00	4.47
132	Stipends-Coaching	996.84	1,072.39	1,072.39	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	1,004.00	1,249.76	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	55.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	562.00	0.00	0.00	0.00	5,993.40	0.00	0.00	0.00
100	**Salaries**	**230,963.50**	**267,496.07**	**305,415.23**	**7.38**	**222,568.77**	**0.00**	**0.00**	**5.47**
211	PERS ER	0.00	0.00	604.45	0.00	18,986.98	0.00	0.00	0.00
212	PERS PU	12,405.14	15,106.70	16,874.19	0.00	13,355.58	0.00	0.00	0.00
213	PERS UAL	31,736.77	38,648.01	44,716.33	0.00	21,811.80	0.00	0.00	0.00
220	Social Security	17,492.36	20,271.16	23,318.45	0.00	17,026.63	0.00	0.00	0.00
231	Workers Comp	486.47	583.22	666.30	0.00	702.45	0.00	0.00	0.00
232	Unemployment	228.66	264.72	304.80	0.00	222.68	0.00	0.00	0.00
233	WC Hourly Assess	111.83	119.90	122.63	0.00	98.37	0.00	0.00	0.00
234	PFMLI	0.00	1,004.35	1,219.41	0.00	890.37	0.00	0.00	0.00
244	Health Insur	56,448.07	60,996.26	55,800.00	0.00	46,566.46	0.00	0.00	0.00
248	District Paid TSA	0.00	0.00	0.00	0.00	22.99	0.00	0.00	0.00
200	**Benefits**	**118,909.30**	**136,994.32**	**143,626.56**	**0.00**	**119,684.31**	**0.00**	**0.00**	**0.00**
314	Class Sub Services	2,423.56	11,110.63	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	2,648.85	5,299.09	0.00	0.00	0.00	0.00	0.00	0.00
300	**Purchased Services**	**5,072.41**	**16,409.72**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Function 1220	**Developmental Learning Centers**	**354,945.21**	**420,900.11**	**449,041.79**	**7.38**	**342,253.08**	**0.00**	**0.00**	**5.47**
Function 1221	**Turn Around Program & Learning Center**								
111	Licensed Salaries	47,096.04	12,267.31	46,417.00	1.00	0.00	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1221	**Turn Around Program & Learning Center**								
112	Classified Salaries	20,079.92	22,081.10	23,918.16	0.88	27,311.55	0.00	0.00	0.88
124	Temporary Salaries	7,449.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	737.80	820.70	820.70	0.00	761.53	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	602.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	100.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	6,964.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	83,029.62	35,169.11	71,155.86	1.88	28,073.08	0.00	0.00	0.88
211	PERS ER	0.00	0.00	0.00	0.00	2,329.68	0.00	0.00	0.00
212	PERS PU	3,932.40	2,110.14	1,484.32	0.00	1,806.26	0.00	0.00	0.00
213	PERS UAL	10,060.52	5,398.47	3,797.38	0.00	2,676.49	0.00	0.00	0.00
220	Social Security	6,165.10	2,482.69	1,800.11	0.00	2,147.58	0.00	0.00	0.00
231	Workers Comp	174.99	76.63	53.99	0.00	89.59	0.00	0.00	0.00
232	Unemployment	80.62	32.47	23.48	0.00	28.12	0.00	0.00	0.00
233	WC Hourly Assess	38.62	19.28	14.19	0.00	15.53	0.00	0.00	0.00
234	PFMLI	0.00	112.10	94.17	0.00	112.25	0.00	0.00	0.00
244	Health Insur	15,081.30	20,533.94	18,600.00	0.00	18,697.20	0.00	0.00	0.00
200	Benefits	35,533.55	30,765.72	25,867.64	0.00	27,902.70	0.00	0.00	0.00
314	Class Sub Services	11,188.36	1,192.91	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	0.00	1,273.71	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	11,188.36	2,466.62	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1221	**Turn Around Program & Learning Center**	129,751.53	68,401.45	97,023.50	1.88	55,975.78	0.00	0.00	0.88
Function 1250	**LRC Classroom**								
111	Licensed Salaries	144,241.30	162,333.00	175,319.00	2.00	0.00	0.00	0.00	0.00
112	Classified Salaries	165,506.53	211,760.54	207,182.77	8.69	245,201.57	0.00	0.00	8.01
132	Stipends-Coaching	0.00	612.91	0.00	0.00	4,000.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	1,563.50	215.12	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	308.67	0.00	612.91	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	6,111.00	10,535.00	14,862.00	0.00	18,540.36	0.00	0.00	0.00
100	Salaries	317,731.00	385,456.57	397,976.68	10.69	267,741.93	0.00	0.00	8.01
211	PERS ER	4,831.54	5,278.90	6,750.98	0.00	26,079.71	0.00	0.00	0.00
212	PERS PU	19,029.59	20,977.85	21,808.69	0.00	14,435.71	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1250	**LRC Classroom**								
213	PERS UAL	48,647.85	55,564.81	57,929.15	0.00	26,238.60	0.00	0.00	0.00
220	Social Security	23,208.04	27,169.33	28,921.54	0.00	20,133.96	0.00	0.00	0.00
231	Workers Comp	680.12	1,045.24	1,096.69	0.00	1,356.12	0.00	0.00	0.00
232	Unemployment	303.51	354.82	377.98	0.00	263.16	0.00	0.00	0.00
233	WC Hourly Assess	152.63	177.77	159.62	0.00	141.78	0.00	0.00	0.00
234	PFMLI	0.00	1,346.11	1,512.25	0.00	1,052.88	0.00	0.00	0.00
244	Health Insur	94,621.36	106,455.79	106,950.00	0.00	64,089.94	0.00	0.00	0.00
248	District Paid TSA	240.00	240.00	600.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	191,714.64	218,610.62	226,106.90	0.00	153,791.86	0.00	0.00	0.00
314	Class Sub Services	3,168.74	8,092.20	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	3,168.74	8,092.20	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	15,352.69	1,015.58	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	49,900.27	7,815.96	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	65,252.96	8,831.54	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	**LRC Classroom**	577,867.34	620,990.93	624,083.58	10.69	421,533.79	0.00	0.00	8.01
Function 1251	**SRC Classroom**								
112	Classified Salaries	0.00	0.00	0.00	0.00	20,857.98	0.00	0.00	0.69
137	Opt-out Insur	0.00	0.00	0.00	0.00	3,143.88	0.00	0.00	0.00
100	Salaries	0.00	0.00	0.00	0.00	24,001.86	0.00	0.00	0.69
211	PERS ER	0.00	0.00	0.00	0.00	2,047.32	0.00	0.00	0.00
212	PERS PU	0.00	0.00	0.00	0.00	1,440.12	0.00	0.00	0.00
213	PERS UAL	0.00	0.00	0.00	0.00	2,352.23	0.00	0.00	0.00
220	Social Security	0.00	0.00	0.00	0.00	1,836.12	0.00	0.00	0.00
231	Workers Comp	0.00	0.00	0.00	0.00	75.72	0.00	0.00	0.00
232	Unemployment	0.00	0.00	0.00	0.00	24.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	0.00	0.00	0.00	12.35	0.00	0.00	0.00
234	PFMLI	0.00	0.00	0.00	0.00	96.00	0.00	0.00	0.00
244	Health Insur	0.00	0.00	0.00	0.00	2,119.32	0.00	0.00	0.00
200	Benefits	0.00	0.00	0.00	0.00	10,003.18	0.00	0.00	0.00
Total Function 1251	**SRC Classroom**	0.00	0.00	0.00	0.00	34,005.04	0.00	0.00	0.69

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1272	**Title 1**								
111	Licensed Salaries	431,353.00	419,221.22	449,596.00	6.00	497,357.79	0.00	0.00	6.00
112	Classified Salaries	140,869.82	179,657.86	208,482.79	7.00	227,113.04	0.00	0.00	7.00
132	Stipends-Coaching	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00
134	Extra Hours	0.00	438.43	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	17,622.88	17,142.04	16,475.04	0.00	16,064.16	0.00	0.00	0.00
100	Salaries	589,845.70	616,459.55	674,553.83	13.00	742,534.99	0.00	0.00	13.00
211	PERS ER	5,573.82	6,310.70	6,820.61	0.00	75,540.93	0.00	0.00	0.00
212	PERS PU	33,334.54	33,528.24	36,871.47	0.00	40,423.52	0.00	0.00	0.00
213	PERS UAL	89,143.18	94,610.13	103,544.04	0.00	72,768.67	0.00	0.00	0.00
220	Social Security	43,795.46	45,700.20	50,623.93	0.00	56,278.05	0.00	0.00	0.00
231	Workers Comp	1,330.60	1,642.66	1,799.75	0.00	2,865.46	0.00	0.00	0.00
232	Unemployment	572.55	596.21	662.02	0.00	735.52	0.00	0.00	0.00
233	WC Hourly Assess	207.78	223.30	226.58	0.00	233.66	0.00	0.00	0.00
234	PFMLI	0.00	2,208.36	2,646.94	0.00	2,942.37	0.00	0.00	0.00
244	Health Insur	113,159.46	136,684.01	148,800.00	0.00	174,081.22	0.00	0.00	0.00
248	District Paid TSA	1,200.00	1,200.00	3,000.00	0.00	2,040.00	0.00	0.00	0.00
200	Benefits	288,317.39	322,703.81	354,995.34	0.00	427,909.40	0.00	0.00	0.00
314	Class Sub Services	7,213.05	17,886.71	18,500.00	0.00	4,981.30	0.00	0.00	0.00
315	Licensed Sub Services	4,919.32	9,676.81	22,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	12,132.37	27,563.52	40,500.00	0.00	4,981.30	0.00	0.00	0.00
410	Consumable Supplies	23,005.02	975.68	63,000.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	2,808.13	0.00	7,000.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	2,392.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	25,813.15	3,367.68	70,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1272	**Title 1**	916,108.61	970,094.56	1,140,049.17	13.00	1,175,425.69	0.00	0.00	13.00
Function 1294	**Youth Corrections**								
410	Consumable Supplies	0.00	8,530.53	20,000.00	0.00	20,000.00	0.00	0.00	0.00
470	Computer Software	85.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	85.00	9,030.53	20,000.00	0.00	20,000.00	0.00	0.00	0.00
Total Function 1294	**Youth Corrections**	85.00	9,030.53	20,000.00	0.00	20,000.00	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1299	**Other Designated Programs**								
112	Classified Salaries	568.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	10,469.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	11,037.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	29.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	630.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	1,611.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	822.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	23.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	10.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	1.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	3,130.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	Contracted Instruction Services	285.70	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
340	Travel	251.76	208.05	3,000.00	0.00	0.00	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	0.00	592.95	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	537.46	801.00	5,000.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	8,162.41	3,033.00	3,000.00	0.00	0.00	0.00	0.00	0.00
419	Gasoline-Diesel Fuel	12.29	150.47	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	8,174.70	3,183.47	5,000.00	0.00	0.00	0.00	0.00	0.00
542	Replacement Equipment	0.00	35,290.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	35,290.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1299	**Other Designated Programs**	22,880.06	39,274.47	10,000.00	0.00	0.00	0.00	0.00	0.00
Function 1400	**Summer School Programs**								
134	Extra Hours	64,579.59	0.00	64,000.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	64,579.59	0.00	64,000.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	875.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	3,838.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	9,840.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	4,957.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	138.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	64.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1400	**Summer School Programs**								
233	WC Hourly Assess	20.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	19,736.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1400	Summer School Programs	84,316.11	0.00	64,000.00	0.00	0.00	0.00	0.00	0.00
Function 2110	**Attendance and Social Work Services**								
112	Classified Salaries	17,412.64	23,948.30	25,924.93	0.65	27,221.40	0.00	0.00	0.65
100	Salaries	17,412.64	23,948.30	25,924.93	0.65	27,221.40	0.00	0.00	0.65
211	PERS ER	382.01	525.44	573.72	0.00	3,205.92	0.00	0.00	0.00
212	PERS PU	1,051.38	1,446.17	1,578.84	0.00	1,642.68	0.00	0.00	0.00
213	PERS UAL	2,672.86	3,676.08	3,979.44	0.00	2,667.72	0.00	0.00	0.00
220	Social Security	1,195.34	1,642.05	1,872.12	0.00	1,943.04	0.00	0.00	0.00
231	Workers Comp	36.73	52.26	56.52	0.00	85.92	0.00	0.00	0.00
232	Unemployment	15.61	21.50	24.48	0.00	25.44	0.00	0.00	0.00
233	WC Hourly Assess	10.24	13.55	13.52	0.00	13.97	0.00	0.00	0.00
234	PFMLI	0.00	82.47	97.92	0.00	101.52	0.00	0.00	0.00
244	Health Insur	8,025.34	11,534.89	12,090.00	0.00	12,675.12	0.00	0.00	0.00
248	District Paid TSA	112.01	156.00	390.00	0.00	156.00	0.00	0.00	0.00
200	Benefits	13,501.52	19,150.41	20,676.56	0.00	22,517.33	0.00	0.00	0.00
351	Telephone	486.64	515.42	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	486.64	515.42	0.00	0.00	0.00	0.00	0.00	0.00
419	Gasoline-Diesel Fuel	100.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	100.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2110	Attendance and Social Work Services	31,500.98	43,614.13	46,601.49	0.65	49,738.73	0.00	0.00	0.65
Function 2140	**Evaluation Services**								
111	Licensed Salaries	28,218.02	33,762.48	4,404.48	0.00	33,291.95	0.00	0.00	0.35
112	Classified Salaries	26,396.13	29,406.75	31,052.77	0.75	35,266.53	0.00	0.00	0.75
132	Stipends-Coaching	0.00	0.00	0.00	0.00	4,716.95	0.00	0.00	0.00
100	Salaries	54,614.15	63,169.23	35,457.25	0.75	73,275.43	0.00	0.00	1.10
211	PERS ER	0.00	0.00	0.00	0.00	6,250.48	0.00	0.00	0.00
212	PERS PU	2,289.21	3,790.15	2,127.53	0.00	4,396.48	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE

Fund 201 Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2140	**Evaluation Services**								
213	PERS UAL	5,856.59	9,696.50	5,442.74	0.00	7,181.03	0.00	0.00	0.00
220	Social Security	3,985.13	4,684.14	2,655.09	0.00	5,498.33	0.00	0.00	0.00
231	Workers Comp	114.97	137.85	77.38	0.00	231.34	0.00	0.00	0.00
232	Unemployment	52.19	61.30	34.75	0.00	71.89	0.00	0.00	0.00
233	WC Hourly Assess	22.09	22.30	15.82	0.00	32.46	0.00	0.00	0.00
234	PFMLI	0.00	247.41	138.76	0.00	287.44	0.00	0.00	0.00
244	Health Insur	18,860.48	19,521.39	13,950.00	0.00	21,185.82	0.00	0.00	0.00
200	Benefits	31,180.66	38,161.04	24,442.07	0.00	45,135.27	0.00	0.00	0.00
Total Function 2140	**Evaluation Services**	85,794.81	101,330.27	59,899.32	0.75	118,410.70	0.00	0.00	1.10
Function 2190	**Office of Student Services**								
112	Classified Salaries	10,323.48	11,127.97	12,256.43	0.25	13,384.80	0.00	0.00	0.25
113	Administrator Salaries	0.00	0.00	63,270.50	0.50	0.00	0.00	0.00	0.00
114	Managerial/Supervisory	0.00	55,221.00	63,270.50	0.50	66,434.00	0.00	0.00	0.50
133	Leave Payout (SL, PL, DL, Vac, ST)	101.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	0.00	6,000.00	0.00	7,800.00	0.00	0.00	0.00
100	Salaries	10,424.85	66,348.97	144,797.43	1.25	87,618.80	0.00	0.00	0.75
211	PERS ER	31.80	1,230.00	3,018.80	0.00	1,341.68	0.00	0.00	0.00
212	PERS PU	538.56	4,052.88	8,793.36	0.00	15,718.52	0.00	0.00	0.00
213	PERS UAL	1,600.23	10,184.53	22,305.30	0.00	2,311.72	0.00	0.00	0.00
220	Social Security	768.43	4,878.44	10,921.67	0.00	6,669.44	0.00	0.00	0.00
231	Workers Comp	21.97	144.72	327.76	0.00	366.19	0.00	0.00	0.00
232	Unemployment	10.02	63.69	159.88	0.00	104.27	0.00	0.00	0.00
233	WC Hourly Assess	6.06	16.50	82.53	0.00	31.24	0.00	0.00	0.00
234	PFMLI	0.00	243.78	564.64	0.00	342.34	0.00	0.00	0.00
244	Health Insur	3,928.25	13,296.78	23,250.00	0.00	14,562.72	0.00	0.00	0.00
248	District Paid TSA	10.00	1,200.00	2,760.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	6,915.32	35,311.32	72,183.94	0.00	41,448.12	0.00	0.00	0.00
Total Function 2190	**Office of Student Services**	17,340.17	101,660.29	216,981.37	1.25	129,066.92	0.00	0.00	0.75
Function 2210	**Improvement of Instruction Services**								
111	Licensed Salaries	345,322.00	401,200.44	402,740.50	5.50	540,658.00	0.00	0.00	6.00
114	Managerial/Supervisory	0.00	0.00	0.00	0.00	23,620.56	0.00	0.00	0.20

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE

Fund 201 Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2210	**Improvement of Instruction Services**								
121	Licensed Subs	0.00	1,031.80	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	37,551.40	40,206.25	37,200.00	0.00	6,000.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	430.80	115.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	16,714.88	16,241.80	25,000.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	13,928.00	14,408.00	14,844.00	0.00	28,272.34	0.00	0.00	0.00
100	Salaries	413,947.08	473,203.29	479,784.50	5.50	598,550.90	0.00	0.00	6.20
211	PERS ER	4,261.19	3,480.12	5,341.12	0.00	60,707.80	0.00	0.00	0.00
212	PERS PU	21,333.26	28,462.83	27,203.25	0.00	36,123.07	0.00	0.00	0.00
213	PERS UAL	63,541.94	72,654.60	69,139.31	0.00	58,658.01	0.00	0.00	0.00
220	Social Security	30,496.12	35,793.95	35,989.88	0.00	45,080.83	0.00	0.00	0.00
231	Workers Comp	872.11	1,032.93	1,608.89	0.00	1,889.51	0.00	0.00	0.00
232	Unemployment	398.79	458.21	526.64	0.00	589.31	0.00	0.00	0.00
233	WC Hourly Assess	109.68	120.65	106.32	0.00	115.15	0.00	0.00	0.00
234	PFMLI	0.00	1,748.70	1,768.29	0.00	2,356.82	0.00	0.00	0.00
244	Health Insur	68,653.94	72,138.54	93,000.00	0.00	45,203.61	0.00	0.00	0.00
248	District Paid TSA	489.26	978.58	3,000.00	0.00	3,547.71	0.00	0.00	0.00
200	Benefits	190,156.29	216,869.11	237,683.70	0.00	254,271.82	0.00	0.00	0.00
310	Instr Professional Services	32,763.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	252.28	651.57	5,000.00	0.00	0.00	0.00	0.00	0.00
340	Travel	1,997.67	6,179.64	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	35,012.99	6,831.21	5,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	**Improvement of Instruction Services**	639,116.36	696,903.61	722,468.20	5.50	852,822.72	0.00	0.00	6.20
Function 2230	**Assessment And Testing**								
315	Licensed Sub Services	0.00	7,443.90	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	7,443.90	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	4,125.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	4,125.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2230	**Assessment And Testing**	0.00	11,568.90	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	**Instructional Staff Development**								
111	Licensed Salaries	0.00	75,875.00	81,945.00	1.00	95,120.00	0.00	0.00	1.00

Fund 201 Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2240	**Instructional Staff Development**								
132	Stipends-Coaching	48,003.75	0.00	51,220.00	0.00	1,200.00	0.00	0.00	0.00
134	Extra Hours	27,962.53	8,510.81	21,500.00	0.00	6,500.00	0.00	0.00	0.00
100	**Salaries**	75,966.28	84,385.81	154,665.00	1.00	102,820.00	0.00	0.00	1.00
211	PERS ER	1,107.84	1,803.52	2,949.52	0.00	11,468.83	0.00	0.00	0.00
212	PERS PU	2,294.30	5,078.65	6,957.76	0.00	6,407.20	0.00	0.00	0.00
213	PERS UAL	10,416.67	12,953.19	22,023.52	0.00	10,321.72	0.00	0.00	0.00
220	Social Security	5,555.13	6,293.30	10,799.96	0.00	7,761.56	0.00	0.00	0.00
231	Workers Comp	162.52	184.19	349.80	0.00	325.64	0.00	0.00	0.00
232	Unemployment	75.49	82.40	158.72	0.00	104.92	0.00	0.00	0.00
233	WC Hourly Assess	18.48	21.04	49.91	0.00	28.43	0.00	0.00	0.00
234	PFMLI	0.00	296.44	566.76	0.00	379.68	0.00	0.00	0.00
244	Health Insur	0.20	17,746.00	18,600.00	0.00	19,500.00	0.00	0.00	0.00
246	Staff Tuition Licensed	10,591.99	39,321.17	0.00	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	0.00	240.00	600.00	0.00	600.00	0.00	0.00	0.00
200	**Benefits**	30,222.62	84,019.90	63,055.95	0.00	56,897.98	0.00	0.00	0.00
310	Instr Professional Services	7,932.50	10,032.00	8,500.00	0.00	6,500.00	0.00	0.00	0.00
311	Contracted Instruction Services	5,357.00	0.00	20,500.00	0.00	5,500.00	0.00	0.00	0.00
314	Class Sub Services	1,037.40	1,578.67	10,000.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	70,353.90	45,492.38	27,504.40	0.00	20,000.00	0.00	0.00	0.00
340	Travel	11,141.96	16,288.67	24,220.39	0.00	6,704.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	1,640.48	0.00	0.00	60,950.88	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	2,907.50	0.00	25,500.00	0.00	0.00	0.00	0.00	0.00
300	**Purchased Services**	98,730.26	75,032.20	116,224.79	0.00	99,654.88	0.00	0.00	0.00
410	Consumable Supplies	674.70	601.52	0.00	0.00	1,473.40	0.00	0.00	0.00
400	**Supplies**	674.70	601.52	0.00	0.00	1,473.40	0.00	0.00	0.00
Total Function 2240	**Instructional Staff Development**	205,593.86	244,039.43	333,945.74	1.00	260,846.26	0.00	0.00	1.00
Function 3330	**Parent Liaison-Civic Services**								
410	Consumable Supplies	16,390.15	16,758.12	0.00	0.00	21,073.00	0.00	0.00	0.00
400	**Supplies**	16,390.15	16,758.12	0.00	0.00	21,073.00	0.00	0.00	0.00
Total Function 3330	**Parent Liaison-Civic Services**	16,390.15	16,758.12	0.00	0.00	21,073.00	0.00	0.00	0.00

Requirements Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 201 Federal Revenue Grants								
Total Fund 201 Federal Revenue Grants	3,526,012.71	3,808,588.30	4,320,882.00	46.09	3,757,398.71	0.00	0.00	39.74

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 ended September 30, 2024.

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

Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 203	**ESSER Funds**								
4500	Restricted Revenue Federal through Sta	5,140,134.38	6,425,943.96	2,500,000.00	0.00	0.00	0.00	0.00	0.00
4000	**Revenue from Federal Sources**	**5,140,134.38**	**6,425,943.96**	**2,500,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Fund 203	**ESSER Funds**	**5,140,134.38**	**6,425,943.96**	**2,500,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

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

Requirements Report

Fund 203 ESSER Funds

Function 1111 K- 5 Elementary Instruction

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	413,906.00	332,862.68	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	21,069.65	11,266.64	0.00	0.00	0.00	0.00	0.00	0.00
121	Licensed Subs	44,716.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary Salaries	3,838.65	11,246.08	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	42,000.00	40,412.50	0.00	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	115.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	18,411.66	1,108.97	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	18,792.77	15,877.51	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	562,850.31	412,774.38	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	5,116.40	5,433.18	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	32,365.16	24,315.72	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	82,646.54	63,185.06	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	40,963.78	30,129.85	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	1,186.05	899.86	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	535.87	394.32	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	165.11	112.17	0.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	1,628.01	0.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	86,463.73	54,316.08	0.00	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	973.27	720.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	250,415.91	181,134.25	0.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	727.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	252.27	23,391.41	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	980.26	23,391.41	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	15,352.90	22,172.72	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	9,138.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	21,294.10	32,047.25	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	2,198.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	47,983.43	54,219.97	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	K- 5 Elementary Instruction	862,229.91	671,520.01	0.00	0.00	0.00	0.00	0.00	0.00

Fund 203 ESSER Funds

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1121	**Middle School Programs, 6-8**								
111	Licensed Salaries	133,332.04	139,756.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Licensed Subs	136,472.04	148,970.80	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	22,140.00	12,599.96	0.00	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	115.00	172.50	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	6,964.00	7,204.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	299,023.08	308,703.26	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	1,908.25	1,827.10	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	17,955.92	18,466.56	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	45,896.22	47,386.03	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	22,211.41	23,293.76	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	630.05	673.53	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	290.52	300.61	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	77.15	74.73	0.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	1,100.83	0.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	51,473.82	53,659.95	0.00	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	220.00	245.26	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	140,663.34	147,028.36	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	0.00	783.10	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	4,950.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	5,733.10	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	0.00	17,817.60	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	17,817.60	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	**Middle School Programs, 6-8**	439,686.42	479,282.32	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	**High School Program, 9-12**								
132	Stipends-Coaching	10,800.00	4,800.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	10,800.00	4,800.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	78.65	52.41	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	649.27	288.69	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	1,658.11	736.95	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	796.00	359.09	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	22.70	10.53	0.00	0.00	0.00	0.00	0.00	0.00

Fund 203 ESSER Funds

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1131	**High School Program, 9-12**								
232	Unemployment	10.52	4.69	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	2.98	1.22	0.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	69.22	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	3,218.23	1,522.80	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	4,950.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	4,950.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	19,435.20	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	45,515.30	24,524.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	45,515.30	43,959.20	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	**High School Program, 9-12**	59,533.53	55,232.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1250	**LRC Classroom**								
111	Licensed Salaries	0.00	32,097.50	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary Salaries	46,428.51	34,108.80	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	7,535.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	53.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	4,013.40	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	54,017.62	70,219.70	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	630.86	322.31	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	1,246.19	2,058.22	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	6,954.93	7,535.09	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	4,067.06	5,371.73	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	113.66	153.14	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	53.20	70.16	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	35.23	31.33	0.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	254.84	0.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	3,242.03	281.69	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	16,343.16	16,078.51	0.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	812.70	789.49	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	812.70	789.49	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	**LRC Classroom**	71,173.48	87,087.70	0.00	0.00	0.00	0.00	0.00	0.00

Fund 203 ESSER Funds

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1289	**RHS Apex Credit Retrieval**								
470	Computer Software	261,250.00	23,750.00	250,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	261,250.00	23,750.00	250,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1289	RHS Apex Credit Retrieval	261,250.00	23,750.00	250,000.00	0.00	0.00	0.00	0.00	0.00
Function 2111	**Social Emotional Learning**								
134	Extra Hours	2,526.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	2,526.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2111	Social Emotional Learning	2,526.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2130	**Health Services**								
134	Extra Hours	23,661.90	33,121.98	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	23,661.90	33,121.98	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	1,419.72	1,987.32	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	3,632.11	5,084.22	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	1,810.15	2,533.83	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	49.86	72.25	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	23.65	33.12	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	6.49	8.86	0.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	132.48	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	6,941.98	9,852.08	0.00	0.00	0.00	0.00	0.00	0.00
351	Telephone	947.20	515.42	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	947.20	515.42	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130	Health Services	31,551.08	43,489.48	0.00	0.00	0.00	0.00	0.00	0.00
Function 2140	**Evaluation Services**								
111	Licensed Salaries	0.00	42,083.64	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	42,083.64	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	3,219.40	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	91.77	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	42.08	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	6.36	0.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	154.03	0.00	0.00	0.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 203	**ESSER Funds**								
200	Benefits	0.00	3,513.64	0.00	0.00	0.00	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	0.00	13,650.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	13,650.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2140	Evaluation Services	0.00	59,247.28	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210	Improvement of Instruction Services								
114	Managerial/Supervisory	51,541.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	51,541.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	1,149.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	3,164.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	7,911.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	3,836.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	108.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	50.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	10.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	8,573.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	26,004.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	Instr Professional Services	85,586.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	85,586.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Improvement of Instruction Services	163,132.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development								
111	Licensed Salaries	0.00	83,880.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	42,645.13	67,387.89	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	7,204.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	42,645.13	158,471.89	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	198.42	284.55	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	1,967.98	8,777.67	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	5,165.89	22,674.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	3,184.83	11,923.94	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	91.47	345.54	0.00	0.00	0.00	0.00	0.00	0.00

Fund 203 ESSER Funds

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2240	**Instructional Staff Development**								
232	Unemployment	41.23	155.88	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	12.17	41.96	0.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	705.55	0.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	0.00	34.32	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	10,661.99	44,943.41	0.00	0.00	0.00	0.00	0.00	0.00
310	Instr Professional Services	69,000.00	267,225.00	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	39,889.02	195,589.49	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	11,790.00	6,455.00	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	0.00	810.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	120,679.02	470,079.49	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	661.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	398.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	398.00	661.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	**Instructional Staff Development**	174,384.14	674,155.79	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410	**Principals Office**								
113	Administrator Salaries	51,540.94	55,221.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	2,750.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	9,996.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	64,287.76	56,221.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	1,296.84	1,251.90	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	3,934.36	3,445.35	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	9,868.12	8,629.94	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	4,782.42	4,140.02	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	135.44	122.68	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	62.51	54.06	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	13.66	10.40	0.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	215.80	0.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	8,572.88	8,872.88	0.00	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	1,200.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	29,866.23	27,943.03	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	1,741.14	0.00	0.00	0.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 203	**ESSER Funds**								
300	Purchased Services	0.00	1,741.14	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410	Principals Office	94,153.99	85,905.17	0.00	0.00	0.00	0.00	0.00	0.00
Function 2542	Care & Upkeep Of Bldg Services								
112	Classified Salaries	52,453.22	44,415.80	0.00	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	496.26	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	1,746.00	602.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	54,199.22	45,514.06	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	1,261.41	653.22	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	3,227.07	1,671.17	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	4,040.17	3,451.44	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	905.63	808.93	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	52.82	45.10	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	35.89	25.26	0.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	142.39	0.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	25,156.18	14,833.56	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	34,679.17	21,631.07	0.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	0.00	696.38	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	696.38	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	1,859.10	1,558.14	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	1,859.10	1,558.14	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2542	Care & Upkeep Of Bldg Services	90,737.49	69,399.65	0.00	0.00	0.00	0.00	0.00	0.00
Function 2544	Maintenance Services								
380	Non-Instr Professional Services, Memberships	374,205.16	116,565.23	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	374,205.16	116,565.23	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	4,300.78	5,959.40	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	4,300.78	5,959.40	0.00	0.00	0.00	0.00	0.00	0.00
520	Buildings - Acquisition	673,604.17	451.55	0.00	0.00	0.00	0.00	0.00	0.00
530	Improvements Other Than Buildings	664,005.00	750,812.13	500,000.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	0.00	139,120.21	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	1,337,609.17	890,383.89	500,000.00	0.00	0.00	0.00	0.00	0.00

Fund 203 ESSER Funds

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Total Function 2544	Maintenance Services	1,716,115.11	1,012,908.52	500,000.00	0.00	0.00	0.00	0.00	0.00
Function 2546	Security Services								
124	Temporary Salaries	7,962.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	25.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	7,987.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	409.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	1,047.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	544.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	16.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	7.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	5.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	1,311.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	3,343.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2546	Security Services	11,330.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2550	Student Transportation								
332	Non Reimbursable Student Transp	71,007.97	110.76	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	71,007.97	110.76	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2550	Student Transportation	71,007.97	110.76	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Services								
134	Extra Hours	688.00	4,642.14	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	688.00	4,642.14	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	41.28	278.52	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	105.61	712.57	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	52.64	355.13	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	1.45	10.13	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.69	4.64	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.21	2.52	0.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	3.56	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	201.88	1,367.07	0.00	0.00	0.00	0.00	0.00	0.00
359	Other Communication Services	77,820.11	59,752.21	150,000.00	0.00	0.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 203	**ESSER Funds**								
Function 2660	**Technology Services**								
380	Non-Instr Professional Services, Memberships	4,286.68	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	82,106.79	62,252.21	150,000.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	10,021.28	14,656.81	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	8,259.94	62,511.63	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	32,744.84	94,646.93	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	219,826.94	82,887.14	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	270,853.00	254,702.51	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660	Technology Services	353,849.67	322,963.93	150,000.00	0.00	0.00	0.00	0.00	0.00
Function 4150	**Building Acquisition, Construction, & Improvement**								
322	Repair And Maintenance Services	22,831.00	12,014.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	22,831.00	12,014.00	0.00	0.00	0.00	0.00	0.00	0.00
520	Buildings - Acquisition	714,641.33	2,828,877.35	1,600,000.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	714,641.33	2,828,877.35	1,600,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	737,472.33	2,840,891.35	1,600,000.00	0.00	0.00	0.00	0.00	0.00
Total Fund 203	ESSER Funds	5,140,134.38	6,425,943.96	2,500,000.00	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

2025-2026 Proposed 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	Proposed 25-26 Amount	Grant #	Grant Description	Proposed 25-26 Amount
170	Drivers Education-Driving	$118,306	**752**	ESD Staff Development Funds (Menu B)	$300,000
598	Callahan Timbers Sales	$106,552	**754**	ESD Secondary Transitions (Menu B)	$37,500
702	Douglas ESD Interagency Agreements	$70,000	**755**	ESD Communications (Menu B)	$188,739
704	SAIF-Safety Dividends	$317,000	**757**	ESD Assessment Funds (Menu B)	$67,761
705	Homeless Donations	$232	**758**	Employee Wellness Grant	$300
706	Small Miscellaneous Local Grants	$75,825	**763**	ORTOP - Robotics	$12,200
709	Early Indicator & Intervention System	$16,500	**764**	Simmons Grant	$20,000
715	Mercy Foundation Grant	$1,537	**765**	Ford Family Foundation-GR Elem. Labs	$33,335
716	South Coast ESD-EOP Grant	$3,000	**766**	Outdoor School	$50,000
731	CTE Pathways	$38,000	**773**	Early Literacy Grant	$437,336
762	MDA HB3294	$18,000	**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	$14,200
772	Ford Family Ribbon Ceremony	$153			
				Total Grants & Projects	**$4,273,340**

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

Resources Report

Fund 250 Non-Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
1700	Student paid fees, including driver's edu	44,397.73	54,566.03	45,000.00	0.00	55,000.00	0.00	0.00	0.00
1920	Local Grant	125,146.62	229,531.53	177,100.00	0.00	157,335.00	0.00	0.00	0.00
1990	Fees & Fines & Other Revenue	18,438.00	27,776.00	28,000.00	0.00	28,000.00	0.00	0.00	0.00
1000	**Revenues from Local Sources**	**187,982.35**	**311,873.56**	**250,100.00**	**0.00**	**240,335.00**	**0.00**	**0.00**	**0.00**
2102	Revenue from ESD	380,321.00	444,071.00	363,904.00	0.00	393,999.76	0.00	0.00	0.00
2000	**Revenues from Intermediate Sources**	**380,321.00**	**444,071.00**	**363,904.00**	**0.00**	**393,999.76**	**0.00**	**0.00**	**0.00**
3204	Driver Education	63,315.00	61,635.00	57,000.00	0.00	63,306.00	0.00	0.00	0.00
3299	Other Restricted Grants-in-aid	2,685,343.05	1,653,726.34	3,186,028.00	0.00	2,896,835.54	0.00	0.00	0.00
3000	**Revenues from State Sources**	**2,748,658.05**	**1,715,361.34**	**3,243,028.00**	**0.00**	**2,960,141.54**	**0.00**	**0.00**	**0.00**
5400	Fund Balance	589,651.10	647,395.62	745,533.00	0.00	678,863.00	0.00	0.00	0.00
5000	**Other Sources**	**589,651.10**	**647,395.62**	**745,533.00**	**0.00**	**678,863.00**	**0.00**	**0.00**	**0.00**
Total Fund 250	**Non-Federal Revenue Grants**	**3,906,612.50**	**3,118,701.52**	**4,602,565.00**	**0.00**	**4,273,339.30**	**0.00**	**0.00**	**0.00**

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Requirements Report

Fund 250 Non-Federal Revenue Grants

Function 1111 K- 5 Elementary Instruction

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	0.00	0.00	181,180.00	2.00	190,240.00	0.00	0.00	2.00
112	Classified Salaries	0.00	0.00	0.00	0.00	33,732.00	0.00	0.00	0.00
130	Additional Salary	164,879.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	0.00	25,100.00	0.00	36,000.00	0.00	0.00	0.00
134	Extra Hours	17,125.18	18,328.31	80,000.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	0.00	7,422.00	0.00	7,692.00	0.00	0.00	0.00
100	Salaries	182,004.21	18,328.31	293,702.00	2.00	267,664.00	0.00	0.00	2.00
211	PERS ER	829.46	43.96	78.00	0.00	19,014.20	0.00	0.00	0.00
212	PERS PU	9,859.64	1,075.31	45,678.52	0.00	21,500.95	0.00	0.00	0.00
213	PERS UAL	2,628.65	2,745.91	25,204.87	0.00	23,673.92	0.00	0.00	0.00
220	Social Security	13,833.99	1,365.94	15,453.21	0.00	20,037.47	0.00	0.00	0.00
231	Workers Comp	396.18	39.20	673.50	0.00	896.39	0.00	0.00	0.00
232	Unemployment	180.22	17.86	244.67	0.00	304.61	0.00	0.00	0.00
233	WC Hourly Assess	4.41	4.65	22.78	0.00	48.63	0.00	0.00	0.00
234	PFMLI	0.00	71.38	429.52	0.00	1,026.43	0.00	0.00	0.00
244	Health Insur	0.00	0.00	17,196.00	0.00	20,505.78	0.00	0.00	0.00
248	District Paid TSA	0.00	0.00	0.00	0.00	616.72	0.00	0.00	0.00
200	Benefits	27,732.55	5,364.21	104,981.07	0.00	107,625.10	0.00	0.00	0.00
310	Instr Professional Services	29,050.00	41,240.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00
314	Class Sub Services	1,281.03	1,155.41	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	2,774.98	4,176.48	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	2,045.59	4,418.99	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	388.00	27,440.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	36,539.60	78,430.88	25,000.00	0.00	25,000.00	0.00	0.00	0.00
410	Consumable Supplies	93,962.20	14,997.75	112,000.00	0.00	53,225.00	0.00	0.00	0.00
460	Non-consumable Supplies	26,829.60	14,642.65	37,000.00	0.00	20,000.00	0.00	0.00	0.00
470	Computer Software	17,443.00	16,800.00	10,000.00	0.00	17,761.00	0.00	0.00	0.00
480	Computer Hardware	1,515.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	139,750.68	46,440.40	159,000.00	0.00	90,986.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1111	K- 5 Elementary Instruction								
530	Improvements Other Than Buildings	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	K- 5 Elementary Instruction	394,527.04	148,563.80	582,683.07	2.00	491,275.10	0.00	0.00	2.00
Function 1121	Middle School Programs, 6-8								
130	Additional Salary	63,372.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	0.00	515.80	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	63,372.33	515.80	12,000.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	416.61	11.25	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	3,426.89	30.95	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	79.20	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	4,780.15	38.30	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	131.37	1.15	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	62.20	0.50	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	8,817.22	161.45	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00
343	Travel - Student	250.80	0.00	2,000.00	0.00	1,500.00	0.00	0.00	0.00
300	Purchased Services	250.80	0.00	2,000.00	0.00	3,000.00	0.00	0.00	0.00
410	Consumable Supplies	1,427.89	10,414.25	4,000.00	0.00	14,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	3,165.91	1,731.92	8,537.00	0.00	17,037.00	0.00	0.00	0.00
400	Supplies	4,593.80	12,146.17	12,537.00	0.00	31,037.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs, 6-8	77,034.15	12,823.42	26,537.00	0.00	34,037.00	0.00	0.00	0.00
Function 1131	High School Program, 9-12								
130	Additional Salary	65,496.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	1,380.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	66,876.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	442.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	3,590.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	211.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE

Fund 250 Non-Federal Revenue Grants

Function 1131 High School Program, 9-12

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
220	Social Security	5,115.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	140.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	66.57	0.00	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	9,567.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	Instr Professional Services	0.00	425.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	8,761.67	11,353.86	18,600.00	0.00	18,800.00	0.00	0.00	0.00
343	Travel - Student	0.00	0.00	1,400.00	0.00	1,700.00	0.00	0.00	0.00
300	Purchased Services	8,761.67	11,778.86	20,000.00	0.00	20,500.00	0.00	0.00	0.00
410	Consumable Supplies	18,347.10	14,953.25	22,700.00	0.00	129,152.00	0.00	0.00	0.00
460	Non-consumable Supplies	22,865.89	9,062.13	11,228.00	0.00	11,200.00	0.00	0.00	0.00
470	Computer Software	998.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	4,995.93	3,000.00	0.00	3,100.00	0.00	0.00	0.00
400	Supplies	42,210.99	29,011.31	36,928.00	0.00	143,452.00	0.00	0.00	0.00
540	Depreciable Equipment	8,046.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	8,046.00	0.00	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	0.00	0.00	0.00
600	Other	0.00	0.00	1,500.00	0.00	1,500.00	0.00	0.00	0.00
Total Function 1131	High School Program, 9-12	135,462.74	40,790.17	58,428.00	0.00	165,452.00	0.00	0.00	0.00

Function 1132 High School Extra Curricular, 9-12

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
130	Additional Salary	2,682.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	5,348.00	5,454.00	4,500.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	74,736.90	65,662.79	66,413.00	0.00	75,750.00	0.00	0.00	0.00
100	Salaries	82,767.32	71,116.79	70,913.00	0.00	75,750.00	0.00	0.00	0.00
211	PERS ER	1,094.06	968.92	4,150.00	0.00	4,545.00	0.00	0.00	0.00
212	PERS PU	2,221.90	1,114.95	3,350.00	0.00	6,461.48	0.00	0.00	0.00
213	PERS UAL	12,292.93	10,916.47	8,700.00	0.00	11,627.62	0.00	0.00	0.00
220	Social Security	6,196.39	5,359.36	4,000.00	0.00	4,696.50	0.00	0.00	0.00
231	Workers Comp	174.28	155.11	220.00	0.00	212.00	0.00	0.00	0.00
232	Unemployment	81.08	70.85	110.00	0.00	757.00	0.00	0.00	0.00
233	WC Hourly Assess	31.74	29.17	7.00	0.00	909.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE

Fund 250 Non-Federal Revenue Grants

Function 1132 High School Extra Curricular, 9-12

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
234	PFMLI	0.00	255.98	250.00	0.00	447.40	0.00	0.00	0.00
200	Benefits	22,092.38	18,870.81	20,787.00	0.00	29,656.00	0.00	0.00	0.00
315	Licensed Sub Services	504.54	0.00	1,000.00	0.00	500.00	0.00	0.00	0.00
321	Cleaning Services	0.00	0.00	1,000.00	0.00	1,500.00	0.00	0.00	0.00
322	Repair And Maintenance Services	1,654.68	1,254.00	30,000.00	0.00	1,500.00	0.00	0.00	0.00
323	Leases & Rents	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00
340	Travel	0.00	0.00	14,000.00	0.00	500.00	0.00	0.00	0.00
353	Postage	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	1,022.47	380.00	300.00	0.00	400.00	0.00	0.00	0.00
300	Purchased Services	3,181.69	1,634.00	62,800.00	0.00	4,400.00	0.00	0.00	0.00
410	Consumable Supplies	2,060.38	2,644.05	22,500.00	0.00	11,000.00	0.00	0.00	0.00
419	Gasoline-Diesel Fuel	7,085.57	4,355.00	15,000.00	0.00	4,700.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	0.00	7,500.00	0.00	10,000.00	0.00	0.00	0.00
400	Supplies	9,145.95	6,999.05	45,000.00	0.00	25,700.00	0.00	0.00	0.00
651	Liability Insurance	1,394.36	2,532.00	2,500.00	0.00	2,800.00	0.00	0.00	0.00
600	Other	1,394.36	2,532.00	2,500.00	0.00	2,800.00	0.00	0.00	0.00
Total Function 1132	High School Extra Curricular, 9-12	118,581.70	101,152.65	202,000.00	0.00	138,306.00	0.00	0.00	0.00

Function 1140 Pre-kindergarten

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
130	Additional Salary	4,359.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	4,359.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	19.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	261.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	333.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	9.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	4.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	628.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	541.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	541.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	723.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
400	Supplies	723.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1140	Pre-kindergarten	6,252.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1210	Talented And Gifted Program								
130	Additional Salary	894.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	894.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	53.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	68.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	124.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1210	Talented And Gifted Program	1,018.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1220	Developmental Learning Centers								
130	Additional Salary	28,054.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	28,054.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	12.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	1,282.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	1,853.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	51.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	24.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	3,223.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1220	Developmental Learning Centers	31,277.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1221	Turn Around Program & Learning Center								
130	Additional Salary	6,595.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	6,595.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	38.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	301.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	504.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	13.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	6.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	865.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

			2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Total Function	1221	Turn Around Program & Learning Center	7,460.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	1226	Home Instruction								
	130	Additional Salary	894.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100		Salaries	894.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	212	PERS PU	53.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	68.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Comp	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	232	Unemployment	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200		Benefits	124.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1226	Home Instruction	1,018.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	1250	LRC Classroom								
	130	Additional Salary	42,864.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	132	Stipends-Coaching	0.00	0.00	13,000.00	0.00	0.00	0.00	0.00	0.00
100		Salaries	42,864.82	0.00	13,000.00	0.00	0.00	0.00	0.00	0.00
	211	PERS ER	253.42	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
	212	PERS PU	2,253.33	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	3,279.49	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00
	231	Workers Comp	102.48	0.00	400.00	0.00	0.00	0.00	0.00	0.00
	232	Unemployment	42.75	0.00	400.00	0.00	0.00	0.00	0.00	0.00
	233	WC Hourly Assess	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00
	234	PFMLI	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00
200		Benefits	5,931.47	0.00	14,300.00	0.00	0.00	0.00	0.00	0.00
Total Function	1250	LRC Classroom	48,796.29	0.00	27,300.00	0.00	0.00	0.00	0.00	0.00
Function	1251	SRC Classroom								
	130	Additional Salary	7,545.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100		Salaries	7,545.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	211	PERS ER	19.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	212	PERS PU	405.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security	517.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 250	**Non-Federal Revenue Grants**								
Function 1251	**SRC Classroom**								
231	Workers Comp	24.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	6.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	974.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1251	**SRC Classroom**	8,519.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1252	**ERC Classroom**								
130	Additional Salary	1,676.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,676.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	100.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	128.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	3.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	1.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	234.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1252	**ERC Classroom**	1,910.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1272	**Title 1**								
130	Additional Salary	9,277.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	9,277.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	75.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	509.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	709.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	19.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	9.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	1,323.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1272	**Title 1**	10,601.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1282	**Ed Center**								
130	Additional Salary	2,570.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	2,570.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	36.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	46.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	196.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 250 Non-Federal Revenue Grants									
Function 1282 Ed Center									
231	Workers Comp	18.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	2.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	301.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1282 Ed Center		2,872.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1285 RHS Apex GED Program									
130	Additional Salary	1,676.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,676.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	100.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	128.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	3.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	1.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	234.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1285 RHS Apex GED Program		1,910.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1287 Horizons Program									
310	Instr Professional Services	886,014.72	1,037,606.09	1,849,000.00	0.00	1,699,824.23	0.00	0.00	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	922,014.72	1,073,606.09	1,849,000.00	0.00	1,699,824.23	0.00	0.00	0.00
410	Consumable Supplies	23,723.30	24,505.21	50,000.00	0.00	50,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	321.08	50,000.00	0.00	50,000.00	0.00	0.00	0.00
470	Computer Software	18,366.08	18,177.85	50,000.00	0.00	50,000.00	0.00	0.00	0.00
480	Computer Hardware	5,010.60	0.00	26,000.00	0.00	26,000.00	0.00	0.00	0.00
400	Supplies	47,099.98	43,004.14	176,000.00	0.00	176,000.00	0.00	0.00	0.00
640	Dues And Fees	0.00	1,069.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other	0.00	1,069.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1287 Horizons Program		969,114.70	1,117,679.23	2,025,000.00	0.00	1,875,824.23	0.00	0.00	0.00
Function 1289 RHS Apex Credit Retrieval									
130	Additional Salary	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1289	**RHS Apex Credit Retrieval**								
211	PERS ER	19.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	107.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	136.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	3.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	1.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	269.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1289	**RHS Apex Credit Retrieval**	2,057.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1291	**English Language Learners**								
130	Additional Salary	2,682.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	2,682.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	160.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	205.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	5.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	2.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	374.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1291	**English Language Learners**	3,056.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1292	**Teen Parent Programs**								
130	Additional Salary	4,079.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	4,079.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	214.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	312.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	8.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	4.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	539.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1292	**Teen Parent Programs**	4,618.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1299	**Other Designated Programs**								
410	Consumable Supplies	0.00	0.00	332.00	0.00	232.00	0.00	0.00	0.00
400	Supplies	0.00	0.00	332.00	0.00	232.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Total Function 1299 Other Designated Programs	0.00	0.00	332.00	0.00	232.00	0.00	0.00	0.00
Function 1400 Summer School Programs								
111 Licensed Salaries	0.00	0.00	0.00	0.00	54,200.00	0.00	0.00	0.00
132 Stipends-Coaching	154,067.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134 Extra Hours	131,027.79	80,633.89	140,000.00	0.00	61,050.02	0.00	0.00	0.00
100 Salaries	285,095.24	80,633.89	140,000.00	0.00	115,250.02	0.00	0.00	0.00
211 PERS ER	1,989.10	207.84	9,500.00	0.00	10,421.67	0.00	0.00	0.00
212 PERS PU	14,653.61	4,546.64	5,000.00	0.00	6,724.03	0.00	0.00	0.00
213 PERS UAL	39,715.05	11,780.68	18,000.00	0.00	10,968.31	0.00	0.00	0.00
220 Social Security	21,628.39	6,089.66	7,500.00	0.00	8,518.84	0.00	0.00	0.00
231 Workers Comp	677.17	176.19	2,500.00	0.00	353.28	0.00	0.00	0.00
232 Unemployment	282.80	79.63	2,500.00	0.00	111.32	0.00	0.00	0.00
233 WC Hourly Assess	105.77	13.62	3,200.00	0.00	9.53	0.00	0.00	0.00
234 PFMLI	0.00	105.03	1,372.93	0.00	445.44	0.00	0.00	0.00
200 Benefits	79,051.89	22,999.29	49,572.93	0.00	37,552.42	0.00	0.00	0.00
314 Class Sub Services	2,438.10	79.60	0.00	0.00	0.00	0.00	0.00	0.00
300 Purchased Services	2,438.10	79.60	0.00	0.00	0.00	0.00	0.00	0.00
410 Consumable Supplies	48,945.47	149,355.63	20,200.00	0.00	13,000.00	0.00	0.00	0.00
460 Non-consumable Supplies	53,127.33	0.00	6,000.00	0.00	10,000.00	0.00	0.00	0.00
470 Computer Software	4,754.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480 Computer Hardware	94.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400 Supplies	106,922.15	149,355.63	26,200.00	0.00	23,000.00	0.00	0.00	0.00
Total Function 1400 Summer School Programs	473,507.38	253,068.41	215,772.93	0.00	175,802.44	0.00	0.00	0.00
Function 2110 Attendance and Social Work Services								
130 Additional Salary	5,253.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100 Salaries	5,253.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211 PERS ER	36.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212 PERS PU	315.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220 Social Security	401.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231 Workers Comp	23.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232 Unemployment	5.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200	Benefits	782.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2110	Attendance and Social Work Services	6,035.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2111	Social Emotional Learning								
130	Additional Salary	1,341.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	6,801.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	8,142.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	62.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	600.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	1,408.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	793.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	26.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	10.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	1.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	2,903.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	504.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	504.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	4,960.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	4,960.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2111	Social Emotional Learning	16,511.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2112	Attendance Services								
130	Additional Salary	894.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	894.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	53.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	68.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	124.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2112	Attendance Services	1,018.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2113	Undesignated								

Fund 250 Non-Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2113	**Undesignated**								
130	Additional Salary	894.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	894.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	53.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	68.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	124.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2113	**Undesignated**	1,018.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2119	**Expulsion Services**								
130	Additional Salary	894.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	894.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	19.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	68.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	90.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2119	**Expulsion Services**	984.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2120	**Guidance Services**								
130	Additional Salary	22,018.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	22,018.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	155.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	1,321.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	1,684.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	46.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	21.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	3,229.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	36,300.00	36,850.00	36,500.00	0.00	37,500.00	0.00	0.00	0.00
300	Purchased Services	36,300.00	36,850.00	36,500.00	0.00	37,500.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	0.00	27,000.00	0.00	7,100.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 250	**Non-Federal Revenue Grants**								
Function 2120	**Guidance Services**								
460	Non-consumable Supplies	0.00	0.00	8,200.00	0.00	7,100.00	0.00	0.00	0.00
470	Computer Software	15,871.00	32,334.31	18,000.00	0.00	16,500.00	0.00	0.00	0.00
400	Supplies	15,871.00	32,334.31	53,200.00	0.00	30,700.00	0.00	0.00	0.00
Total Function 2120	Guidance Services	77,418.88	69,184.31	89,700.00	0.00	68,200.00	0.00	0.00	0.00
Function 2130	**Health Services**								
130	Additional Salary	8,922.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	8,922.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	51.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	428.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	68.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	682.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	18.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	8.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	1,259.12	0.00	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	0.00	0.00	0.00
300	Purchased Services	0.00	0.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00
Total Function 2130	Health Services	10,181.92	0.00	4,000.00	0.00	4,000.00	0.00	0.00	0.00
Function 2140	**Evaluation Services**								
130	Additional Salary	5,275.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	5,275.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	17.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	107.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	335.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	9.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	31.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	501.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2140	Evaluation Services	5,776.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2190	**Office of Student Services**								
113	Administrator Salaries	0.00	0.00	0.00	0.00	99,651.03	0.00	0.00	0.75
130	Additional Salary	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,788.28	0.00	0.00	0.00	99,651.03	0.00	0.00	0.75
211	PERS ER	19.49	0.00	0.00	0.00	8,676.84	0.00	0.00	0.00
212	PERS PU	107.30	0.00	0.00	0.00	6,103.32	0.00	0.00	0.00
213	PERS UAL	0.00	0.00	0.00	0.00	9,765.84	0.00	0.00	0.00
220	Social Security	136.82	0.00	0.00	0.00	7,465.20	0.00	0.00	0.00
231	Workers Comp	3.76	0.00	0.00	0.00	314.52	0.00	0.00	0.00
232	Unemployment	1.78	0.00	0.00	0.00	97.56	0.00	0.00	0.00
233	WC Hourly Assess	0.00	0.00	0.00	0.00	15.98	0.00	0.00	0.00
234	PFMLI	0.00	0.00	0.00	0.00	390.36	0.00	0.00	0.00
244	Health Insur	0.00	0.00	0.00	0.00	14,625.12	0.00	0.00	0.00
248	District Paid TSA	0.00	0.00	0.00	0.00	2,070.00	0.00	0.00	0.00
200	Benefits	269.15	0.00	0.00	0.00	49,524.74	0.00	0.00	0.00
690	Grant Indirect Charges	37,020.10	42,695.35	60,000.00	0.00	60,000.00	0.00	0.00	0.00
600	Other	37,020.10	42,695.35	60,000.00	0.00	60,000.00	0.00	0.00	0.00
Total Function 2190	Office of Student Services	39,077.53	42,695.35	60,000.00	0.00	209,175.77	0.00	0.00	0.75
Function 2210	**Improvement of Instruction Services**								
130	Additional Salary	11,444.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	11,444.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	107.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	659.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	875.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	24.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	11.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	1,678.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	0.00	864.00	0.00	864.00	0.00	0.00	0.00
400	Supplies	0.00	0.00	864.00	0.00	864.00	0.00	0.00	0.00
Total Function 2210	Improvement of Instruction Services	13,122.77	0.00	864.00	0.00	864.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2220	**Media Support and Libraries**								
130	Additional Salary	14,082.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	14,082.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	77.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	737.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	940.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	25.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	12.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	1,794.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2220	**Media Support and Libraries**	15,876.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2230	**Assessment And Testing**								
470	Computer Software	52,062.80	41,720.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
400	Supplies	52,062.80	41,720.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
Total Function 2230	**Assessment And Testing**	52,062.80	41,720.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
Function 2240	**Instructional Staff Development**								
130	Additional Salary	0.00	21,520.80	27,100.00	0.00	25,691.36	0.00	0.00	0.00
134	Extra Hours	43,002.56	42,717.22	129,150.00	0.00	93,350.00	0.00	0.00	0.00
100	Salaries	43,002.56	64,238.02	156,250.00	0.00	119,041.36	0.00	0.00	0.00
211	PERS ER	318.16	418.31	10,670.00	0.00	22,761.95	0.00	0.00	0.00
212	PERS PU	2,530.34	3,264.27	8,149.00	0.00	5,185.88	0.00	0.00	0.00
213	PERS UAL	6,560.18	9,860.01	14,874.00	0.00	10,239.55	0.00	0.00	0.00
220	Social Security	3,202.21	4,734.32	11,495.00	0.00	5,794.49	0.00	0.00	0.00
231	Workers Comp	91.57	140.09	706.00	0.00	432.23	0.00	0.00	0.00
232	Unemployment	42.02	61.92	756.00	0.00	379.54	0.00	0.00	0.00
233	WC Hourly Assess	10.85	16.94	588.00	0.00	288.00	0.00	0.00	0.00
234	PFMLI	0.00	291.20	756.00	0.00	456.00	0.00	0.00	0.00
200	Benefits	12,755.33	18,787.06	47,994.00	0.00	45,537.64	0.00	0.00	0.00
310	Instr Professional Services	39,150.00	0.00	201,000.00	0.00	200,000.00	0.00	0.00	0.00
314	Class Sub Services	1,752.66	0.00	50,000.00	0.00	10,000.00	0.00	0.00	0.00
315	Licensed Sub Services	44,778.34	4,565.98	79,000.00	0.00	14,000.00	0.00	0.00	0.00
340	Travel	2,926.74	9,807.73	4,000.00	0.00	4,000.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 250	**Non-Federal Revenue Grants**								
Function 2240	**Instructional Staff Development**								
389	Non Instr Professional & Technical Serv	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	93,607.74	14,373.71	334,000.00	0.00	228,000.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	16,620.15	62,000.00	0.00	2,000.00	0.00	0.00	0.00
400	Supplies	0.00	16,620.15	62,000.00	0.00	2,000.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development	149,365.63	114,018.94	600,244.00	0.00	394,579.00	0.00	0.00	0.00
Function 2310	**Board Of Education Services**								
130	Additional Salary	894.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	894.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	19.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	68.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	90.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2310	Board Of Education Services	984.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2320	**Executive Administration**								
130	Additional Salary	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	19.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	107.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	136.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	3.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	1.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	269.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2320	Executive Administration	2,057.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410	**Principals Office**								
130	Additional Salary	35,764.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	35,764.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	253.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2410	**Principals Office**								
212	PERS PU	1,984.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	2,667.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	73.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	34.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	5,014.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	10,888.75	0.00	0.00	900.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	1,854.22	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	12,742.97	0.00	0.00	900.00	0.00	0.00	0.00
Total Function 2410	**Principals Office**	40,778.65	12,742.97	0.00	0.00	900.00	0.00	0.00	0.00
Function 2510	**Business Operations**								
130	Additional Salary	4,470.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	4,470.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	19.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	214.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	342.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	9.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	4.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	589.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2510	**Business Operations**	5,060.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540	**Physical Plant Operations/Maintenance**								
310	Instr Professional Services	7,800.00	23,561.00	25,000.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	7,800.00	23,561.00	25,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	**Physical Plant Operations/Maintenance**	7,800.00	23,561.00	25,000.00	0.00	0.00	0.00	0.00	0.00
Function 2542	**Care & Upkeep Of Bldg Services**								
130	Additional Salary	29,171.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	29,171.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	97.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	1,374.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2542	**Care & Upkeep Of Bldg Services**								
220	Social Security	2,163.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	472.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	28.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	4,136.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	2,566.65	419.35	0.00	0.00	9,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	16,614.75	0.00	0.00	0.00	15,500.00	0.00	0.00	0.00
400	Supplies	19,181.40	419.35	0.00	0.00	24,500.00	0.00	0.00	0.00
Total Function 2542	**Care & Upkeep Of Bldg Services**	52,488.86	419.35	0.00	0.00	24,500.00	0.00	0.00	0.00
Function 2544	**Maintenance Services**								
130	Additional Salary	13,412.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	13,412.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	19.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	751.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	1,026.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	218.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	13.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	2,029.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repair And Maintenance Services	0.00	0.00	25,000.00	0.00	25,000.00	0.00	0.00	0.00
340	Travel	558.00	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	0.00	0.00	0.00
300	Purchased Services	558.00	0.00	45,000.00	0.00	45,000.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	0.00	68,000.00	0.00	70,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	0.00	215,000.00	0.00	217,000.00	0.00	0.00	0.00
400	Supplies	0.00	0.00	283,000.00	0.00	287,000.00	0.00	0.00	0.00
540	Depreciable Equipment	11,197.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
500	Capital Outlay	11,197.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
Total Function 2544	**Maintenance Services**	27,196.17	0.00	428,000.00	0.00	432,000.00	0.00	0.00	0.00
Function 2546	**Security Services**								
130	Additional Salary	6,035.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 250	**Non-Federal Revenue Grants**								
100	Salaries	6,035.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	268.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	342.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	7.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	4.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	622.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	3,242.55	2,018.59	3,000.00	0.00	3,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	18,927.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	22,169.55	2,018.59	3,000.00	0.00	3,000.00	0.00	0.00	0.00
Total Function 2546	Security Services	29,426.96	2,018.59	3,000.00	0.00	3,000.00	0.00	0.00	0.00
Function 2550	**Student Transportation**								
130	Additional Salary	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	107.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	136.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	23.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	1.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	269.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Reimbursable Student Transp	5,054.75	2,369.84	0.00	0.00	0.00	0.00	0.00	0.00
332	Non Reimbursable Student Transp	24,284.52	6,111.23	65,000.00	0.00	15,000.00	0.00	0.00	0.00
300	Purchased Services	29,339.27	8,481.07	65,000.00	0.00	15,000.00	0.00	0.00	0.00
Total Function 2550	Student Transportation	31,397.22	8,481.07	65,000.00	0.00	15,000.00	0.00	0.00	0.00
Function 2570	**Purchasing and Warehouse**								
130	Additional Salary	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,788.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	38.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	107.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	136.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 250 Non-Federal Revenue Grants								
Function 2570 Purchasing and Warehouse								
231 Workers Comp	23.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232 Unemployment	1.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200 Benefits	308.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2570 Purchasing and Warehouse	2,096.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2633 Public Information Services								
114 Managerial/Supervisory	85,592.00	89,050.00	102,031.00	1.00	125,235.00	0.00	0.00	1.00
130 Additional Salary	894.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100 Salaries	86,486.14	89,050.00	102,031.00	1.00	125,235.00	0.00	0.00	1.00
211 PERS ER	0.00	0.00	0.00	0.00	10,917.96	0.00	0.00	0.00
212 PERS PU	5,333.17	5,487.00	6,287.41	0.00	7,679.76	0.00	0.00	0.00
213 PERS UAL	13,138.32	13,669.20	15,661.80	0.00	12,273.00	0.00	0.00	0.00
220 Social Security	6,552.87	6,752.22	7,805.40	0.00	9,580.56	0.00	0.00	0.00
231 Workers Comp	182.24	194.28	222.60	0.00	395.28	0.00	0.00	0.00
232 Unemployment	85.67	88.32	102.00	0.00	125.28	0.00	0.00	0.00
233 WC Hourly Assess	24.20	24.01	23.38	0.00	24.96	0.00	0.00	0.00
234 PFMLI	0.00	294.20	408.12	0.00	501.00	0.00	0.00	0.00
244 Health Insur	17,096.00	17,696.00	1,550.00	0.00	19,245.96	0.00	0.00	0.00
248 District Paid TSA	2,400.00	2,400.00	2,760.00	0.00	2,760.00	0.00	0.00	0.00
200 Benefits	44,812.47	46,605.23	34,820.71	0.00	63,503.76	0.00	0.00	0.00
340 Travel	2,532.18	1,922.26	0.00	0.00	0.00	0.00	0.00	0.00
380 Non-Instr Professional Services, Memberships	188.00	332.99	0.00	0.00	0.00	0.00	0.00	0.00
300 Purchased Services	2,720.18	2,255.25	0.00	0.00	0.00	0.00	0.00	0.00
410 Consumable Supplies	119.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 Non-consumable Supplies	1,848.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470 Computer Software	599.88	719.87	552.29	0.00	0.00	0.00	0.00	0.00
400 Supplies	2,567.87	719.87	552.29	0.00	0.00	0.00	0.00	0.00
Total Function 2633 Public Information Services	136,586.66	138,630.35	137,404.00	1.00	188,738.76	0.00	0.00	1.00
Function 2640 Staff Services/Human Resource Dept								
130 Additional Salary	6,177.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100 Salaries	6,177.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 250 Non-Federal Revenue Grants

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2640	**Staff Services/Human Resource Dept**								
211	PERS ER	48.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	829.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	1,449.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	92.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	18.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	2,439.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	0.00	300.00	0.00	300.00	0.00	0.00	0.00
400	Supplies	0.00	0.00	300.00	0.00	300.00	0.00	0.00	0.00
Total Function 2640	Staff Services/Human Resource Dept	8,617.52	0.00	300.00	0.00	300.00	0.00	0.00	0.00
Function 2660	**Technology Services**								
130	Additional Salary	7,153.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	7,153.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	38.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	429.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	547.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	15.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	7.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	1,037.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	42,408.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	128,295.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	170,703.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660	Technology Services	178,894.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 3100	**Nutrition Services**								
130	Additional Salary	26,520.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	26,520.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	131.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	1,302.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	1,973.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	392.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 250	**Non-Federal Revenue Grants**								
Function 3100	**Nutrition Services**								
232	Unemployment	25.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	3,825.95	0.00	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	0.00	0.00	0.00
400	Supplies	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00
Total Function 3100	Nutrition Services	30,346.45	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00
Function 3300	**Community Services**								
380	Non-Instr Professional Services, Memberships	150.00	38,661.59	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	150.00	38,661.59	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	3,938.41	2,347.18	0.00	0.00	153.00	0.00	0.00	0.00
400	Supplies	3,938.41	2,347.18	0.00	0.00	153.00	0.00	0.00	0.00
Total Function 3300	Community Services	4,088.41	41,008.77	0.00	0.00	153.00	0.00	0.00	0.00
Function 4150	**Building Acquisition, Construction, & Improvement**								
389	Non Instr Professional & Technical Serv	9,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	9,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	3,967.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	3,967.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	13,342.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 250	Non-Federal Revenue Grants	3,259,216.88	2,168,558.38	4,602,565.00	3.00	4,273,339.30	0.00	0.00	3.75

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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

Fund 251 Student Investment Account - SIA

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
3299 Other Restricted Grants-in-aid	4,293,130.71	5,226,287.09	5,976,000.00	0.00	5,457,549.00	0.00	0.00	0.00
3000 Revenues from State Sources	**4,293,130.71**	**5,226,287.09**	**5,976,000.00**	**0.00**	**5,457,549.00**	**0.00**	**0.00**	**0.00**
Total Fund 251 Student Investment Account - SIA	**4,293,130.71**	**5,226,287.09**	**5,976,000.00**	**0.00**	**5,457,549.00**	**0.00**	**0.00**	**0.00**

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

Requirements Report

Fund 251 Student Investment Account - SIA

Function 1111 K- 5 Elementary Instruction

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	483,087.59	524,926.41	896,171.00	12.00	377,731.00	0.00	0.00	6.00
112	Classified Salaries	0.00	13,688.79	26,686.52	1.00	28,170.44	0.00	0.00	1.00
124	Temporary Salaries	0.00	12,322.23	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	387.20	40,412.50	0.00	30,000.00	0.00	0.00	0.00
134	Extra Hours	0.00	372.12	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	20,892.00	21,612.00	37,110.00	0.00	12,989.00	0.00	0.00	0.00
100	Salaries	503,979.59	573,308.75	1,000,380.02	13.00	448,890.44	0.00	0.00	7.00
211	PERS ER	0.00	7.88	8,636.28	0.00	38,641.54	0.00	0.00	0.00
212	PERS PU	28,528.50	27,893.61	48,238.73	0.00	26,981.29	0.00	0.00	0.00
213	PERS UAL	72,913.92	71,356.55	130,701.45	0.00	43,873.60	0.00	0.00	0.00
220	Social Security	37,569.38	42,389.90	68,087.32	0.00	33,229.89	0.00	0.00	0.00
231	Workers Comp	1,061.97	1,250.56	2,008.55	0.00	1,417.96	0.00	0.00	0.00
232	Unemployment	491.02	554.01	890.17	0.00	434.80	0.00	0.00	0.00
233	WC Hourly Assess	174.42	193.67	245.40	0.00	136.85	0.00	0.00	0.00
234	PFMLI	0.00	1,844.33	3,560.58	0.00	1,737.95	0.00	0.00	0.00
244	Health Insur	115,128.94	117,968.43	148,200.00	0.00	96,384.25	0.00	0.00	0.00
248	District Paid TSA	480.00	398.18	2,400.00	0.00	1,837.62	0.00	0.00	0.00
200	Benefits	256,348.15	263,857.12	412,968.48	0.00	244,675.75	0.00	0.00	0.00
314	Class Sub Services	0.00	510.75	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	24,878.23	21,331.69	12,000.00	0.00	3,500.00	0.00	0.00	0.00
324	Copier Machine Costs	36.68	399.01	1,000.00	0.00	750.00	0.00	0.00	0.00
340	Travel	253.61	675.78	1,000.00	0.00	0.00	0.00	0.00	0.00
355	Printing And Binding	2,820.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	860.00	615.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	28,848.52	23,592.23	14,000.00	0.00	4,250.00	0.00	0.00	0.00
410	Consumable Supplies	212,759.54	395,440.95	28,000.00	0.00	58,500.00	0.00	0.00	0.00
419	Gasoline-Diesel Fuel	0.00	0.00	0.00	0.00	1,250.00	0.00	0.00	0.00
430	Library Books	109,054.09	64,018.36	18,000.00	0.00	8,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	75,036.68	24,128.03	58,000.00	0.00	1,000.00	0.00	0.00	0.00
470	Computer Software	76,500.00	76,500.00	0.00	0.00	0.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE

Fund 251 Student Investment Account - SIA

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1111	**K- 5 Elementary Instruction**								
480	Computer Hardware	5,083.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	478,433.31	560,087.34	106,000.00	0.00	68,750.00	0.00	0.00	0.00
540	Depreciable Equipment	46,235.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	46,235.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	K- 5 Elementary Instruction	1,313,845.36	1,420,845.44	1,533,348.50	13.00	766,566.19	0.00	0.00	7.00
Function 1113	**Elementary Extra Curricular, K-5**								
132	Stipends-Coaching	29,811.00	32,783.00	85,547.85	0.00	7,690.00	0.00	0.00	0.00
100	Salaries	29,811.00	32,783.00	85,547.85	0.00	7,690.00	0.00	0.00	0.00
211	PERS ER	166.04	136.98	381.42	0.00	763.85	0.00	0.00	0.00
212	PERS PU	1,669.23	1,927.63	4,682.27	0.00	462.61	0.00	0.00	0.00
213	PERS UAL	4,392.09	4,921.50	12,342.91	0.00	753.66	0.00	0.00	0.00
220	Social Security	2,194.62	2,407.38	6,248.90	0.00	582.01	0.00	0.00	0.00
231	Workers Comp	62.98	83.89	195.14	0.00	24.21	0.00	0.00	0.00
232	Unemployment	28.63	31.68	81.62	0.00	7.51	0.00	0.00	0.00
233	WC Hourly Assess	10.10	10.50	23.93	0.00	2.53	0.00	0.00	0.00
234	PFMLI	0.00	206.22	326.81	0.00	30.42	0.00	0.00	0.00
244	Health Insur	3.74	0.69	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	8,527.43	9,726.47	24,283.00	0.00	2,626.80	0.00	0.00	0.00
410	Consumable Supplies	0.00	96.92	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	96.92	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1113	Elementary Extra Curricular, K-5	38,338.43	42,606.39	109,830.85	0.00	10,316.80	0.00	0.00	0.00
Function 1121	**Middle School Programs, 6-8**								
111	Licensed Salaries	341,098.27	388,246.88	552,832.50	6.50	318,208.00	0.00	0.00	4.00
132	Stipends-Coaching	12,172.40	6,605.94	19,205.90	0.00	12,000.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	1,220.98	436.32	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	6,964.00	14,408.00	22,266.00	0.00	7,692.00	0.00	0.00	0.00
100	Salaries	361,455.65	409,697.14	594,304.40	6.50	337,900.00	0.00	0.00	4.00
211	PERS ER	4,823.74	4,843.55	5,525.36	0.00	37,309.66	0.00	0.00	0.00
212	PERS PU	19,208.37	20,453.07	27,372.51	0.00	15,445.75	0.00	0.00	0.00
213	PERS UAL	55,483.46	62,888.57	81,708.85	0.00	33,114.30	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1121	**Middle School Programs, 6-8**								
220	Social Security	26,571.57	30,409.41	40,015.51	0.00	24,967.99	0.00	0.00	0.00
231	Workers Comp	761.78	893.67	1,161.16	0.00	1,066.38	0.00	0.00	0.00
232	Unemployment	347.38	397.50	522.99	0.00	326.43	0.00	0.00	0.00
233	WC Hourly Assess	103.61	108.94	130.17	0.00	77.88	0.00	0.00	0.00
234	PFMLI	0.00	1,555.04	2,092.48	0.00	1,305.90	0.00	0.00	0.00
244	Health Insur	75,734.64	71,055.68	83,700.00	0.00	56,207.10	0.00	0.00	0.00
248	District Paid TSA	720.00	720.00	3,000.00	0.00	1,800.00	0.00	0.00	0.00
200	**Benefits**	**183,754.55**	**193,325.43**	**245,229.03**	**0.00**	**171,621.39**	**0.00**	**0.00**	**0.00**
315	Licensed Sub Services	4,667.00	13,905.87	5,000.00	0.00	0.00	0.00	0.00	0.00
340	Travel	1,070.40	3,151.47	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	2,195.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	**Purchased Services**	**7,932.40**	**17,057.34**	**5,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
410	Consumable Supplies	61,173.64	47,106.30	43,600.00	0.00	47,100.00	0.00	0.00	0.00
430	Library Books	25,439.65	17,170.49	27,000.00	0.00	4,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	123,333.98	39,766.11	26,500.00	0.00	24,000.00	0.00	0.00	0.00
480	Computer Hardware	0.00	749.00	0.00	0.00	0.00	0.00	0.00	0.00
400	**Supplies**	**209,947.27**	**104,791.90**	**97,100.00**	**0.00**	**75,100.00**	**0.00**	**0.00**	**0.00**
540	Depreciable Equipment	32,148.97	17,655.00	0.00	0.00	0.00	0.00	0.00	0.00
500	**Capital Outlay**	**32,148.97**	**17,655.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Function 1121	**Middle School Programs, 6-8**	**795,238.84**	**742,526.81**	**941,633.43**	**6.50**	**584,621.39**	**0.00**	**0.00**	**4.00**
Function 1122	**Middle School Extra Curricular, 6-8**								
132	Stipends-Coaching	15,771.58	8,790.00	11,162.84	0.00	13,288.00	0.00	0.00	0.00
100	**Salaries**	**15,771.58**	**8,790.00**	**11,162.84**	**0.00**	**13,288.00**	**0.00**	**0.00**	**0.00**
211	PERS ER	281.81	127.94	120.12	0.00	960.84	0.00	0.00	0.00
212	PERS PU	562.90	175.80	164.67	0.00	1,131.03	0.00	0.00	0.00
213	PERS UAL	2,200.37	1,349.25	1,263.79	0.00	976.68	0.00	0.00	0.00
220	Social Security	1,182.83	672.42	629.76	0.00	1,014.12	0.00	0.00	0.00
231	Workers Comp	33.23	19.16	17.82	0.00	46.52	0.00	0.00	0.00
232	Unemployment	15.45	8.88	8.25	0.00	13.11	0.00	0.00	0.00
233	WC Hourly Assess	4.60	2.50	2.33	0.00	2.82	0.00	0.00	0.00
234	PFMLI	0.00	38.55	33.00	0.00	53.11	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
200	Benefits	4,281.19	2,394.50	2,239.74	0.00	4,198.23	0.00	0.00	0.00
340	Travel	524.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	524.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	933.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	933.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extra Curricular, 6-8	21,509.77	11,184.50	13,402.58	0.00	17,486.23	0.00	0.00	0.00
Function 1131	High School Program, 9-12								
111	Licensed Salaries	47,219.00	43,612.44	89,995.00	1.00	146,899.00	0.00	0.00	2.00
132	Stipends-Coaching	0.00	0.00	4,800.00	0.00	29,032.16	0.00	0.00	0.00
134	Extra Hours	11,720.86	3,649.56	0.00	0.00	3,500.00	0.00	0.00	0.00
137	Opt-out Insur	2,890.00	7,204.00	7,422.00	0.00	7,692.00	0.00	0.00	0.00
100	Salaries	61,829.86	54,466.00	102,217.00	1.00	187,123.16	0.00	0.00	2.00
211	PERS ER	0.00	0.00	1,438.10	0.00	21,092.27	0.00	0.00	0.00
212	PERS PU	3,074.70	1,312.45	289.35	0.00	15,757.64	0.00	0.00	0.00
213	PERS UAL	7,865.96	3,344.68	13,281.26	0.00	21,015.87	0.00	0.00	0.00
220	Social Security	3,995.82	4,166.48	4,600.55	0.00	17,237.54	0.00	0.00	0.00
231	Workers Comp	110.33	117.43	131.46	0.00	731.11	0.00	0.00	0.00
232	Unemployment	52.28	53.76	60.12	0.00	257.85	0.00	0.00	0.00
233	WC Hourly Assess	20.36	21.24	21.25	0.00	101.29	0.00	0.00	0.00
234	PFMLI	0.00	176.04	240.67	0.00	910.90	0.00	0.00	0.00
244	Health Insur	10,045.36	34.10	0.00	0.00	8,250.13	0.00	0.00	0.00
248	District Paid TSA	0.00	140.00	600.00	0.00	7.48	0.00	0.00	0.00
200	Benefits	25,164.81	9,366.18	20,662.76	0.00	85,362.08	0.00	0.00	0.00
310	Instr Professional Services	1,200.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	504.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repair And Maintenance Services	4,954.00	6,364.92	7,500.00	0.00	8,000.00	0.00	0.00	0.00
340	Travel	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	9,458.54	7,564.92	7,500.00	0.00	8,000.00	0.00	0.00	0.00
410	Consumable Supplies	47,455.15	93,456.73	43,687.00	0.00	55,529.40	0.00	0.00	0.00
430	Library Books	25,673.21	17,719.24	26,000.00	0.00	4,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	51,471.41	123,107.98	30,000.00	0.00	10,500.00	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1131	**High School Program, 9-12**								
470	Computer Software	3,750.00	3,862.50	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	4,839.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	128,349.77	242,985.45	99,687.00	0.00	70,029.40	0.00	0.00	0.00
540	Depreciable Equipment	36,108.09	8,247.68	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	36,108.09	8,247.68	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Program, 9-12	260,911.07	322,630.23	230,066.76	1.00	350,514.64	0.00	0.00	2.00
Function 1132	**High School Extra Curricular, 9-12**								
132	Stipends-Coaching	0.00	5,860.00	11,348.56	0.00	13,288.00	0.00	0.00	0.00
100	Salaries	0.00	5,860.00	11,348.56	0.00	13,288.00	0.00	0.00	0.00
211	PERS ER	0.00	127.82	119.68	0.00	778.03	0.00	0.00	0.00
212	PERS PU	0.00	351.63	329.34	0.00	1,860.32	0.00	0.00	0.00
213	PERS UAL	0.00	899.58	842.59	0.00	651.09	0.00	0.00	0.00
220	Social Security	0.00	434.93	415.25	0.00	1,008.54	0.00	0.00	0.00
231	Workers Comp	0.00	12.76	11.99	0.00	50.91	0.00	0.00	0.00
232	Unemployment	0.00	5.72	5.39	0.00	13.13	0.00	0.00	0.00
233	WC Hourly Assess	0.00	1.42	1.26	0.00	1.53	0.00	0.00	0.00
234	PFMLI	0.00	22.73	21.67	0.00	52.76	0.00	0.00	0.00
200	Benefits	0.00	1,856.59	1,747.17	0.00	4,416.31	0.00	0.00	0.00
410	Consumable Supplies	1,063.74	14,160.72	20,000.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	1,770.47	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	1,063.74	15,931.19	20,000.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	0.00	32,823.25	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	32,823.25	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extra Curricular, 9-12	1,063.74	56,471.03	33,095.73	0.00	17,704.31	0.00	0.00	0.00
Function 1220	**Developmental Learning Centers**								
112	Classified Salaries	26,683.25	39,023.75	44,165.24	1.81	78,449.30	0.00	0.00	2.56
124	Temporary Salaries	0.00	2,660.21	19,000.00	0.00	21,099.25	0.00	0.00	0.63
132	Stipends-Coaching	3,260.45	2,978.30	2,978.30	0.00	12,982.34	0.00	0.00	0.00
137	Opt-out Insur	0.00	0.00	0.00	0.00	8,052.72	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100	Salaries	29,943.70	44,662.26	66,143.54	1.81	120,583.61	0.00	0.00	3.19
211	PERS ER	0.00	30.15	0.00	0.00	10,965.60	0.00	0.00	0.00
212	PERS PU	1,260.79	2,465.89	5,727.04	0.00	5,975.35	0.00	0.00	0.00
213	PERS UAL	3,224.38	6,519.63	3,876.81	0.00	11,817.10	0.00	0.00	0.00
220	Social Security	2,287.91	3,494.13	3,606.19	0.00	9,220.32	0.00	0.00	0.00
231	Workers Comp	63.03	99.49	147.25	0.00	380.60	0.00	0.00	0.00
232	Unemployment	29.97	45.63	47.16	0.00	120.60	0.00	0.00	0.00
233	WC Hourly Assess	19.78	27.35	14.55	0.00	58.10	0.00	0.00	0.00
234	PFMLI	0.00	169.78	113.08	0.00	481.93	0.00	0.00	0.00
244	Health Insur	393.50	1,157.90	37,200.00	0.00	10,305.52	0.00	0.00	0.00
248	District Paid TSA	0.00	0.00	0.00	0.00	68.52	0.00	0.00	0.00
200	Benefits	7,279.36	14,009.95	50,732.08	0.00	49,393.64	0.00	0.00	0.00
314	Class Sub Services	577.60	246.98	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	577.60	246.98	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1220	Developmental Learning Centers	37,800.66	58,919.19	116,875.62	1.81	169,977.25	0.00	0.00	3.19
Function 1221	Turn Around Program & Learning Center								
132	Stipends-Coaching	0.00	694.38	694.38	0.00	6,605.94	0.00	0.00	0.00
100	Salaries	0.00	694.38	694.38	0.00	6,605.94	0.00	0.00	0.00
211	PERS ER	0.00	0.00	0.00	0.00	563.42	0.00	0.00	0.00
212	PERS PU	0.00	41.66	41.66	0.00	396.33	0.00	0.00	0.00
213	PERS UAL	0.00	106.59	106.59	0.00	647.35	0.00	0.00	0.00
220	Social Security	0.00	52.33	53.12	0.00	505.37	0.00	0.00	0.00
231	Workers Comp	0.00	1.51	1.51	0.00	20.89	0.00	0.00	0.00
232	Unemployment	0.00	0.68	0.69	0.00	6.59	0.00	0.00	0.00
233	WC Hourly Assess	0.00	0.17	0.29	0.00	1.66	0.00	0.00	0.00
234	PFMLI	0.00	0.00	2.78	0.00	26.51	0.00	0.00	0.00
244	Health Insur	0.00	0.00	0.00	0.00	2.09	0.00	0.00	0.00
200	Benefits	0.00	202.94	206.64	0.00	2,170.21	0.00	0.00	0.00
Total Function 1221	Turn Around Program & Learning Center	0.00	897.32	901.02	0.00	8,776.15	0.00	0.00	0.00
Function 1226	Home Instruction								
111	Licensed Salaries	62,235.19	43,852.96	56,727.00	1.00	68,086.00	0.00	0.00	1.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1226	**Home Instruction**								
133	Leave Payout (SL, PL, DL, Vac, ST)	631.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	4,314.75	4,314.75	0.00	0.00	0.00	0.00	0.00
100	**Salaries**	**62,866.79**	**48,167.71**	**61,041.75**	**1.00**	**68,086.00**	**0.00**	**0.00**	**1.00**
211	PERS ER	0.00	0.00	0.00	0.00	5,807.70	0.00	0.00	0.00
212	PERS PU	3,772.03	(17.54)	3,662.52	0.00	4,085.20	0.00	0.00	0.00
213	PERS UAL	9,650.06	(44.87)	9,369.96	0.00	6,672.40	0.00	0.00	0.00
220	Social Security	4,576.69	3,684.79	4,669.68	0.00	5,208.50	0.00	0.00	0.00
231	Workers Comp	132.47	105.12	133.20	0.00	214.90	0.00	0.00	0.00
232	Unemployment	59.82	48.13	61.08	0.00	68.10	0.00	0.00	0.00
233	WC Hourly Assess	17.83	15.36	17.39	0.00	18.43	0.00	0.00	0.00
234	PFMLI	0.00	94.61	244.20	0.00	272.30	0.00	0.00	0.00
244	Health Insur	21,445.00	2,338.71	0.00	0.00	15,556.70	0.00	0.00	0.00
200	**Benefits**	**39,653.90**	**6,224.31**	**18,158.03**	**0.00**	**37,904.23**	**0.00**	**0.00**	**0.00**
315	Licensed Sub Services	3,425.12	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
300	**Purchased Services**	**3,425.12**	**0.00**	**5,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Function 1226	**Home Instruction**	**105,945.81**	**54,392.02**	**84,199.78**	**1.00**	**105,990.23**	**0.00**	**0.00**	**1.00**
Function 1250	**LRC Classroom**								
111	Licensed Salaries	0.00	112,470.87	179,249.25	1.75	142,777.00	0.00	0.00	2.00
112	Classified Salaries	15,260.53	98,674.99	65,573.71	3.52	145,105.68	0.00	0.00	4.89
124	Temporary Salaries	0.00	8,943.83	37,361.88	1.38	0.00	0.00	0.00	0.00
132	Stipends-Coaching	9,070.41	19,743.76	18,691.79	0.00	28,068.95	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	1,237.92	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	46.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	9,812.60	7,422.00	0.00	12,764.56	0.00	0.00	0.00
100	**Salaries**	**24,377.47**	**250,883.97**	**308,298.63**	**6.64**	**328,716.19**	**0.00**	**0.00**	**6.89**
211	PERS ER	52.44	453.55	2,793.98	0.00	29,203.44	0.00	0.00	0.00
212	PERS PU	1,427.57	10,881.20	7,810.70	0.00	18,246.56	0.00	0.00	0.00
213	PERS UAL	3,636.62	30,824.93	28,705.07	0.00	32,214.01	0.00	0.00	0.00
220	Social Security	1,833.72	19,082.95	19,167.30	0.00	24,910.09	0.00	0.00	0.00
231	Workers Comp	51.21	546.49	547.75	0.00	1,037.73	0.00	0.00	0.00
232	Unemployment	24.00	249.55	250.54	0.00	325.60	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1250	**LRC Classroom**								
233	WC Hourly Assess	12.31	103.54	91.86	0.00	127.70	0.00	0.00	0.00
234	PFMLI	0.00	1,053.39	1,002.14	0.00	1,302.46	0.00	0.00	0.00
244	Health Insur	785.34	20,424.49	56,200.00	0.00	60,818.85	0.00	0.00	0.00
248	District Paid TSA	78.27	3.16	7.19	0.00	607.67	0.00	0.00	0.00
200	Benefits	7,901.48	83,623.25	116,576.53	0.00	168,794.11	0.00	0.00	0.00
314	Class Sub Services	1,168.64	13,701.31	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	0.00	130.52	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	1,168.64	13,831.83	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	**LRC Classroom**	33,447.59	348,339.05	424,875.16	6.64	497,510.30	0.00	0.00	6.89
Function 1251	**SRC Classroom**								
112	Classified Salaries	0.00	1,447.02	1,026.99	0.06	2,028.48	0.00	0.00	0.06
132	Stipends-Coaching	8,745.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	0.00	0.00	0.00	513.96	0.00	0.00	0.00
100	Salaries	8,745.31	1,447.02	1,026.99	0.06	2,542.44	0.00	0.00	0.06
211	PERS ER	191.18	0.00	20.55	0.00	216.95	0.00	0.00	0.00
212	PERS PU	526.16	32.14	0.00	0.00	152.52	0.00	0.00	0.00
213	PERS UAL	1,342.38	82.26	52.56	0.00	249.12	0.00	0.00	0.00
220	Social Security	593.05	108.46	78.48	0.00	194.63	0.00	0.00	0.00
231	Workers Comp	18.47	3.18	2.25	0.00	8.04	0.00	0.00	0.00
232	Unemployment	7.75	1.40	0.99	0.00	2.52	0.00	0.00	0.00
233	WC Hourly Assess	2.08	1.09	0.65	0.00	1.12	0.00	0.00	0.00
234	PFMLI	0.00	5.60	4.14	0.00	10.20	0.00	0.00	0.00
244	Health Insur	0.00	363.44	0.00	0.00	8.40	0.00	0.00	0.00
200	Benefits	2,681.07	597.57	159.62	0.00	843.50	0.00	0.00	0.00
Total Function 1251	**SRC Classroom**	11,426.38	2,044.59	1,186.61	0.06	3,385.94	0.00	0.00	0.06
Function 1252	**ERC Classroom**								
111	Licensed Salaries	75,407.00	78,453.00	63,213.00	0.00	99,541.73	0.00	0.00	1.00
112	Classified Salaries	47,682.64	50,306.06	51,906.40	1.75	76,327.30	0.00	0.00	2.63
132	Stipends-Coaching	0.00	1,225.83	1,225.83	0.00	1,486.25	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	1,004.00	1,204.10	0.00	0.00	0.00	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1252	**ERC Classroom**								
134	Extra Hours	103.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	5,238.00	0.00	0.00	0.00	4,871.28	0.00	0.00	0.00
100	Salaries	129,435.56	131,188.99	116,345.23	1.75	182,226.56	0.00	0.00	3.63
211	PERS ER	505.71	0.00	717.54	0.00	13,513.53	0.00	0.00	0.00
212	PERS PU	7,850.37	6,975.12	1,788.83	0.00	14,741.91	0.00	0.00	0.00
213	PERS UAL	20,046.93	17,823.93	6,320.10	0.00	15,525.65	0.00	0.00	0.00
220	Social Security	9,183.84	9,313.21	3,741.65	0.00	13,724.51	0.00	0.00	0.00
231	Workers Comp	272.28	286.15	115.95	0.00	607.21	0.00	0.00	0.00
232	Unemployment	120.12	121.80	48.87	0.00	179.33	0.00	0.00	0.00
233	WC Hourly Assess	50.88	51.07	30.76	0.00	49.78	0.00	0.00	0.00
234	PFMLI	0.00	495.80	195.58	0.00	717.55	0.00	0.00	0.00
244	Health Insur	32,318.26	33,476.41	18,600.00	0.00	41,865.12	0.00	0.00	0.00
248	District Paid TSA	240.00	140.00	600.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	70,588.39	68,683.49	32,159.28	0.00	100,924.59	0.00	0.00	0.00
314	Class Sub Services	7,597.67	1,065.09	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	504.54	1,431.55	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	8,102.21	2,496.64	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1252	**ERC Classroom**	208,126.16	202,369.12	148,504.51	1.75	283,151.15	0.00	0.00	3.63
Function 1294	**Youth Corrections**								
410	Consumable Supplies	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1294	**Youth Corrections**	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2110	**Attendance and Social Work Services**								
112	Classified Salaries	51,869.52	293,175.44	322,790.92	10.00	343,505.92	0.00	0.00	10.00
122	Classified Subs	0.00	186.56	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	50.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	28,294.00	22,302.00	0.00	15,420.00	0.00	0.00	0.00
100	Salaries	51,920.43	321,656.00	345,092.92	10.00	358,925.92	0.00	0.00	10.00
211	PERS ER	594.00	2,007.62	2,373.96	0.00	32,909.09	0.00	0.00	0.00
212	PERS PU	3,128.57	18,346.67	20,813.52	0.00	21,564.48	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2110	**Attendance and Social Work Services**								
213	PERS UAL	7,969.83	46,828.64	52,971.86	0.00	35,174.56	0.00	0.00	0.00
220	Social Security	3,581.81	23,383.73	25,848.52	0.00	26,646.36	0.00	0.00	0.00
231	Workers Comp	448.40	1,052.04	1,170.80	0.00	1,796.94	0.00	0.00	0.00
232	Unemployment	46.79	305.63	337.74	0.00	348.30	0.00	0.00	0.00
233	WC Hourly Assess	33.42	173.71	165.96	0.00	174.39	0.00	0.00	0.00
234	PFMLI	0.00	1,249.38	1,351.63	0.00	1,393.32	0.00	0.00	0.00
244	Health Insur	34,194.70	115,672.04	111,600.00	0.00	137,396.64	0.00	0.00	0.00
248	District Paid TSA	236.18	720.00	1,800.00	0.00	480.00	0.00	0.00	0.00
200	Benefits	50,233.70	209,739.46	218,433.99	0.00	257,884.08	0.00	0.00	0.00
314	Class Sub Services	1,375.23	2,697.21	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	1,375.23	2,697.21	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2110	**Attendance and Social Work Services**	103,529.36	534,092.67	563,526.91	10.00	616,810.00	0.00	0.00	10.00
Function 2111	**Social Emotional Learning**								
111	Licensed Salaries	0.00	0.00	0.00	0.00	38,915.00	0.00	0.00	0.50
114	Managerial/Supervisory	103,082.00	110,442.00	245,818.00	2.00	132,868.00	0.00	0.00	1.00
124	Temporary Salaries	37,703.50	34,323.19	37,068.94	0.44	0.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	0.00	57.50	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	13,928.00	7,204.00	7,422.00	0.00	7,692.00	0.00	0.00	0.00
100	Salaries	154,713.50	152,026.69	290,308.94	2.44	179,475.00	0.00	0.00	1.50
211	PERS ER	973.74	749.46	808.08	0.00	16,852.44	0.00	0.00	0.00
212	PERS PU	6,745.41	7,202.64	34,444.27	0.00	8,599.20	0.00	0.00	0.00
213	PERS UAL	23,748.56	23,336.04	26,253.37	0.00	17,588.63	0.00	0.00	0.00
220	Social Security	11,783.31	11,730.99	22,155.85	0.00	13,626.36	0.00	0.00	0.00
231	Workers Comp	326.06	331.64	909.83	0.00	566.52	0.00	0.00	0.00
232	Unemployment	153.94	151.36	289.68	0.00	178.20	0.00	0.00	0.00
233	WC Hourly Assess	30.18	27.21	58.75	0.00	32.83	0.00	0.00	0.00
234	PFMLI	0.00	554.96	688.52	0.00	712.44	0.00	0.00	0.00
244	Health Insur	420.55	396.78	18,600.00	0.00	19,945.44	0.00	0.00	0.00
248	District Paid TSA	2,400.00	2,400.00	2,760.00	0.00	3,360.00	0.00	0.00	0.00
200	Benefits	46,581.75	46,881.08	106,968.35	0.00	81,462.06	0.00	0.00	0.00
340	Travel	1,094.34	727.48	2,000.00	0.00	2,000.00	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2111	**Social Emotional Learning**								
380	Non-Instr Professional Services, Memberships	734.00	1,103.97	0.00	0.00	1,500.00	0.00	0.00	0.00
300	Purchased Services	1,828.34	1,831.45	2,000.00	0.00	3,500.00	0.00	0.00	0.00
410	Consumable Supplies	774.99	0.00	2,000.00	0.00	36,500.00	0.00	0.00	0.00
400	Supplies	774.99	0.00	2,000.00	0.00	36,500.00	0.00	0.00	0.00
Total Function 2111	**Social Emotional Learning**	203,898.58	200,739.22	401,277.29	2.44	300,937.06	0.00	0.00	1.50
Function 2119	**Expulsion Services**								
111	Licensed Salaries	72,928.00	75,875.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Stipends-Coaching	1,139.50	1,185.55	1,185.55	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	6,964.00	7,204.00	7,422.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	81,031.50	84,264.55	8,607.55	0.00	0.00	0.00	0.00	0.00
211	PERS ER	1,766.47	1,836.93	187.61	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	12,438.32	12,934.66	1,321.26	0.00	0.00	0.00	0.00	0.00
220	Social Security	6,198.97	6,446.27	658.53	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	170.74	183.86	18.79	0.00	0.00	0.00	0.00	0.00
232	Unemployment	80.98	84.21	8.62	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	18.36	18.44	0.29	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	273.60	34.39	0.00	0.00	0.00	0.00	0.00
244	Health Insur	34.74	34.32	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	20,708.58	21,812.29	2,229.49	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	491.55	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	491.55	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2119	**Expulsion Services**	101,740.08	106,568.39	10,837.04	0.00	0.00	0.00	0.00	0.00
Function 2120	**Guidance Services**								
470	Computer Software	0.00	6,952.97	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	6,952.97	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2120	**Guidance Services**	0.00	6,952.97	0.00	0.00	0.00	0.00	0.00	0.00
Function 2130	**Health Services**								
112	Classified Salaries	197,888.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	208.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2130	**Health Services**								
137	Opt-out Insur	12,066.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	210,163.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	589.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	10,987.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	28,073.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	15,297.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	441.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	199.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	136.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Health Insur	88,171.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248	District Paid TSA	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	144,137.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	8,484.63	2,796.98	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	8,484.63	2,796.98	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130	**Health Services**	362,785.62	2,796.98	0.00	0.00	0.00	0.00	0.00	0.00
Function 2140	**Evaluation Services**								
111	Licensed Salaries	93,643.18	138,402.00	42,979.00	0.38	124,058.60	0.00	0.00	1.65
112	Classified Salaries	11,396.88	34,712.10	38,437.03	1.50	42,205.92	0.00	0.00	1.50
132	Stipends-Coaching	57,812.99	65,179.90	130,779.90	0.00	75,722.46	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	230.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	476.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	2,031.03	7,204.00	11,000.00	0.00	11,700.00	0.00	0.00	0.00
100	Salaries	165,590.98	245,498.00	223,195.93	1.88	253,686.98	0.00	0.00	3.15
211	PERS ER	566.30	453.70	792.06	0.00	22,357.40	0.00	0.00	0.00
212	PERS PU	5,975.79	14,229.49	4,470.51	0.00	15,232.75	0.00	0.00	0.00
213	PERS UAL	19,268.35	36,362.74	34,862.91	0.00	24,861.17	0.00	0.00	0.00
220	Social Security	12,564.90	18,600.19	10,378.10	0.00	19,186.66	0.00	0.00	0.00
231	Workers Comp	348.96	535.55	297.17	0.00	801.06	0.00	0.00	0.00
232	Unemployment	139.93	310.67	327.89	0.00	605.34	0.00	0.00	0.00
233	WC Hourly Assess	38.77	65.10	40.63	0.00	127.75	0.00	0.00	0.00
234	PFMLI	0.00	429.94	449.46	0.00	915.11	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2140	**Evaluation Services**								
244	Health Insur	12,023.44	13,363.13	0.00	0.00	33,950.76	0.00	0.00	0.00
248	District Paid TSA	0.00	240.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	50,926.44	84,590.51	51,618.73	0.00	118,038.00	0.00	0.00	0.00
340	Travel	0.00	1,744.39	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	1,744.39	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2140	**Evaluation Services**	216,517.42	331,832.90	274,814.66	1.88	371,724.98	0.00	0.00	3.15
Function 2190	**Office of Student Services**								
112	Classified Salaries	0.00	81,511.70	144,581.63	3.94	129,844.10	0.00	0.00	3.94
134	Extra Hours	0.00	33.88	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	2,507.03	17,157.43	0.00	15,420.00	0.00	0.00	0.00
100	Salaries	0.00	84,052.61	161,739.06	3.94	145,264.10	0.00	0.00	3.94
211	PERS ER	0.00	0.00	417.68	0.00	12,390.85	0.00	0.00	0.00
212	PERS PU	0.00	4,356.06	4,492.33	0.00	8,715.84	0.00	0.00	0.00
213	PERS UAL	0.00	11,133.51	12,519.07	0.00	14,236.08	0.00	0.00	0.00
220	Social Security	0.00	6,195.00	9,027.92	0.00	10,803.72	0.00	0.00	0.00
231	Workers Comp	0.00	183.33	204.51	0.00	458.64	0.00	0.00	0.00
232	Unemployment	0.00	80.96	91.77	0.00	141.12	0.00	0.00	0.00
233	WC Hourly Assess	0.00	50.94	55.87	0.00	72.93	0.00	0.00	0.00
234	PFMLI	0.00	357.13	367.36	0.00	564.84	0.00	0.00	0.00
244	Health Insur	0.00	28,875.89	62,220.00	0.00	41,590.20	0.00	0.00	0.00
248	District Paid TSA	0.00	70.00	300.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	51,302.82	89,696.51	0.00	88,974.22	0.00	0.00	0.00
340	Travel	0.00	2,204.22	2,200.00	0.00	0.00	0.00	0.00	0.00
351	Telephone	0.00	1,448.95	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	3,653.17	2,200.00	0.00	0.00	0.00	0.00	0.00
Total Function 2190	**Office of Student Services**	0.00	139,008.60	253,635.57	3.94	234,238.32	0.00	0.00	3.94
Function 2210	**Improvement of Instruction Services**								
111	Licensed Salaries	209,326.83	198,264.88	362,484.00	3.00	522,415.00	0.00	0.00	7.00
114	Managerial/Supervisory	0.00	0.00	0.00	0.00	94,482.44	0.00	0.00	0.80
132	Stipends-Coaching	1,974.16	2,084.72	22,584.72	0.00	67,075.35	0.00	0.00	0.00

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2210	**Improvement of Instruction Services**								
133	Leave Payout (SL, PL, DL, Vac, ST)	402.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	6,964.00	12,699.96	24,917.96	0.00	33,618.76	0.00	0.00	0.00
100	Salaries	218,667.49	213,049.56	409,986.68	3.00	717,591.55	0.00	0.00	7.80
211	PERS ER	1,914.59	3,283.14	3,683.08	0.00	70,487.50	0.00	0.00	0.00
212	PERS PU	13,148.53	12,776.87	20,118.73	0.00	37,335.19	0.00	0.00	0.00
213	PERS UAL	33,565.37	32,618.03	76,454.16	0.00	70,323.41	0.00	0.00	0.00
220	Social Security	16,471.30	16,427.23	18,096.19	0.00	54,349.67	0.00	0.00	0.00
231	Workers Comp	460.70	463.52	518.03	0.00	2,263.87	0.00	0.00	0.00
232	Unemployment	215.34	211.24	236.59	0.00	710.34	0.00	0.00	0.00
233	WC Hourly Assess	56.77	51.16	53.03	0.00	163.69	0.00	0.00	0.00
234	PFMLI	0.00	841.33	946.22	0.00	2,842.04	0.00	0.00	0.00
244	Health Insur	34,326.74	19,522.68	18,600.00	0.00	59,356.56	0.00	0.00	0.00
248	District Paid TSA	480.00	480.00	1,200.00	0.00	3,163.33	0.00	0.00	0.00
200	Benefits	100,639.34	86,675.20	139,906.03	0.00	300,995.60	0.00	0.00	0.00
470	Computer Software	0.00	0.00	18,003.73	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	0.00	18,003.73	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Improvement of Instruction Services	319,306.83	299,724.76	567,896.44	3.00	1,018,587.15	0.00	0.00	7.80
Function 2240	**Instructional Staff Development**								
134	Extra Hours	451.80	154.74	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	451.80	154.74	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	27.14	9.29	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	69.36	23.74	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	34.08	11.80	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.96	0.34	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.45	0.15	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.19	0.07	0.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.62	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	132.18	46.01	0.00	0.00	0.00	0.00	0.00	0.00
310	Instr Professional Services	129,600.00	0.00	0.00	0.00	14,500.00	0.00	0.00	0.00
315	Licensed Sub Services	0.00	68,254.43	0.00	0.00	1,716.15	0.00	0.00	0.00
340	Travel	327.00	0.00	0.00	0.00	13,000.00	0.00	0.00	0.00

Fund 251 Student Investment Account - SIA

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
300	Purchased Services	129,927.00	68,254.43	0.00	0.00	29,216.15	0.00	0.00	0.00
470	Computer Software	17,188.03	18,456.92	18,500.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	17,188.03	18,456.92	18,500.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development	147,699.01	86,912.10	18,500.00	0.00	29,216.15	0.00	0.00	0.00
Function 2310	Board Of Education Services								
380	Non-Instr Professional Services, Memberships	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2310	Board Of Education Services	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410	Principals Office								
112	Classified Salaries	0.00	24,617.80	27,719.33	0.88	33,613.10	0.00	0.00	0.88
113	Administrator Salaries	0.00	0.00	63,270.50	0.50	0.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00
137	Opt-out Insur	0.00	2,506.92	2,157.32	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	27,124.72	94,147.15	1.38	34,613.10	0.00	0.00	0.88
211	PERS ER	0.00	0.00	1,431.34	0.00	2,984.97	0.00	0.00	0.00
212	PERS PU	0.00	1,595.01	5,739.77	0.00	2,077.11	0.00	0.00	0.00
213	PERS UAL	0.00	4,068.90	14,429.47	0.00	3,392.01	0.00	0.00	0.00
220	Social Security	0.00	1,927.90	6,933.44	0.00	2,438.59	0.00	0.00	0.00
231	Workers Comp	0.00	59.10	205.10	0.00	109.27	0.00	0.00	0.00
232	Unemployment	0.00	25.17	90.70	0.00	31.95	0.00	0.00	0.00
233	WC Hourly Assess	0.00	14.69	41.09	0.00	18.23	0.00	0.00	0.00
234	PFMLI	0.00	90.18	362.56	0.00	127.44	0.00	0.00	0.00
244	Health Insur	0.00	6,527.54	18,600.00	0.00	17,062.56	0.00	0.00	0.00
248	District Paid TSA	0.00	75.60	1,680.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	14,384.09	49,513.47	0.00	28,242.13	0.00	0.00	0.00
Total Function 2410	Principals Office	0.00	41,508.81	143,660.62	1.38	62,855.23	0.00	0.00	0.88
Function 2542	Care & Upkeep Of Bldg Services								
137	Opt-out Insur	0.00	0.00	3,612.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	0.00	3,612.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	0.00	276.30	0.00	0.00	0.00	0.00	0.00

Fund 251 Student Investment Account - SIA

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2542	**Care & Upkeep Of Bldg Services**								
231	Workers Comp	0.00	0.00	62.46	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	0.00	3.60	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	0.00	1.75	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.00	14.46	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	0.00	358.57	0.00	0.00	0.00	0.00	0.00
Total Function 2542	**Care & Upkeep Of Bldg Services**	0.00	0.00	3,970.57	0.00	0.00	0.00	0.00	0.00
Function 2544	**Maintenance Services**								
520	Buildings - Acquisition	0.00	0.00	20,700.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	0.00	20,700.00	0.00	0.00	0.00	0.00	0.00
Total Function 2544	**Maintenance Services**	0.00	0.00	20,700.00	0.00	0.00	0.00	0.00	0.00
Function 2546	**Security Services**								
112	Classified Salaries	0.00	2,993.29	3,128.39	0.13	3,571.20	0.00	0.00	0.13
100	Salaries	0.00	2,993.29	3,128.39	0.13	3,571.20	0.00	0.00	0.13
211	PERS ER	0.00	0.00	0.00	0.00	304.56	0.00	0.00	0.00
212	PERS PU	0.00	179.64	187.68	0.00	214.32	0.00	0.00	0.00
213	PERS UAL	0.00	459.48	480.24	0.00	349.92	0.00	0.00	0.00
220	Social Security	0.00	217.13	239.29	0.00	270.96	0.00	0.00	0.00
231	Workers Comp	0.00	6.41	6.84	0.00	11.28	0.00	0.00	0.00
232	Unemployment	0.00	2.88	3.12	0.00	3.48	0.00	0.00	0.00
233	WC Hourly Assess	0.00	2.12	2.19	0.00	2.21	0.00	0.00	0.00
234	PFMLI	0.00	11.33	12.60	0.00	14.16	0.00	0.00	0.00
244	Health Insur	0.00	2,224.55	200.00	0.00	2,437.44	0.00	0.00	0.00
200	Benefits	0.00	3,103.54	1,131.96	0.00	3,608.33	0.00	0.00	0.00
Total Function 2546	**Security Services**	0.00	6,096.83	4,260.35	0.13	7,179.53	0.00	0.00	0.13
Function 2550	**Student Transportation**								
332	Non Reimbursable Student Transp	0.00	51,844.66	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	51,844.66	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2550	**Student Transportation**	0.00	51,844.66	0.00	0.00	0.00	0.00	0.00	0.00

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 251 Student Investment Account - SIA								
Function 4150 Building Acquisition, Construction, & Improvement								
520 Buildings - Acquisition	0.00	149,982.51	75,000.00	0.00	0.00	0.00	0.00	0.00
500 Capital Outlay	0.00	149,982.51	75,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 4150 Building Acquisition, Construction, & Improvement	0.00	149,982.51	75,000.00	0.00	0.00	0.00	0.00	0.00
Total Fund 251 Student Investment Account - SIA	4,293,130.71	5,226,287.09	5,976,000.00	54.52	5,457,549.00	0.00	0.00	55.16

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed Budget

252 High School Success Grant (Measure 98)

Fund Description:

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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Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 252	**Measure 98 - High School Success**								
3299	Other Restricted Grants-in-aid	1,827,352.79	1,584,304.33	1,700,000.00	0.00	1,444,597.25	0.00	0.00	0.00
3000	**Revenues from State Sources**	**1,827,352.79**	**1,584,304.33**	**1,700,000.00**	**0.00**	**1,444,597.25**	**0.00**	**0.00**	**0.00**
5400	Fund Balance	95.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000	**Other Sources**	**95.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Fund 252	**Measure 98 - High School Success**	**1,827,447.79**	**1,584,304.33**	**1,700,000.00**	**0.00**	**1,444,597.25**	**0.00**	**0.00**	**0.00**

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

Requirements Report

Fund 252 Measure 98 - High School Success

Function 1131 High School Program, 9-12

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
111	Licensed Salaries	390,184.88	333,381.77	324,526.50	4.50	476,769.41	0.00	0.00	5.50
112	Classified Salaries	0.00	0.00	0.00	0.00	39,077.04	0.00	0.00	1.00
132	Stipends-Coaching	26,889.00	44,738.16	45,995.32	0.00	3,322.00	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	8,546.46	7,103.84	100,000.00	0.00	0.00	0.00	0.00	0.00
137	Opt-out Insur	20,677.32	17,398.00	14,844.00	0.00	3,711.00	0.00	0.00	0.00
100	Salaries	446,297.66	402,736.77	485,365.82	4.50	522,879.45	0.00	0.00	6.50
211	PERS ER	2,606.61	3,018.68	2,278.42	0.00	45,508.42	0.00	0.00	0.00
212	PERS PU	23,959.66	21,514.12	22,939.12	0.00	26,404.38	0.00	0.00	0.00
213	PERS UAL	61,297.06	61,590.25	58,881.97	0.00	47,412.80	0.00	0.00	0.00
220	Social Security	33,600.34	30,510.22	29,374.03	0.00	36,185.56	0.00	0.00	0.00
231	Workers Comp	940.20	880.10	840.55	0.00	1,526.95	0.00	0.00	0.00
232	Unemployment	439.07	398.68	384.19	0.00	472.72	0.00	0.00	0.00
233	WC Hourly Assess	134.29	104.49	92.53	0.00	102.67	0.00	0.00	0.00
234	PFMLI	0.00	1,495.03	1,536.14	0.00	1,892.02	0.00	0.00	0.00
244	Health Insur	60,861.65	45,967.20	46,500.00	0.00	97,615.15	0.00	0.00	0.00
248	District Paid TSA	340.85	480.00	1,200.00	0.00	1,800.00	0.00	0.00	0.00
200	Benefits	184,179.73	165,958.77	164,026.95	0.00	258,920.67	0.00	0.00	0.00
310	Instr Professional Services	300.00	2,766.00	45,000.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	5,802.24	5,984.89	20,000.00	0.00	0.00	0.00	0.00	0.00
340	Travel	9,309.52	18,565.46	10,000.00	0.00	0.00	0.00	0.00	0.00
355	Printing And Binding	854.00	471.02	0.00	0.00	0.00	0.00	0.00	0.00
374	Other Tuition	35,800.00	49,200.00	20,000.00	0.00	0.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	1,722.50	400.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	53,788.26	77,387.37	95,000.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	36,965.05	89,411.81	137,654.33	0.00	7,140.00	0.00	0.00	0.00
460	Non-consumable Supplies	37,946.09	18,886.82	60,000.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	63,142.47	74,247.90	30,000.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	6,054.27	36,794.01	40,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	144,107.88	219,340.54	267,654.33	0.00	7,140.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 252	**Measure 98 - High School Success**								
Function 1131	**High School Program, 9-12**								
520	Buildings - Acquisition	13,597.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	164,206.08	61,019.99	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	177,803.92	61,019.99	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Program, 9-12	1,006,177.45	926,443.44	1,012,047.10	4.50	788,940.12	0.00	0.00	6.50
Function 1132	**High School Extra Curricular, 9-12**								
132	Stipends-Coaching	0.00	3,209.98	3,209.98	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	3,209.98	3,209.98	0.00	0.00	0.00	0.00	0.00
211	PERS ER	0.00	70.14	70.41	0.00	0.00	0.00	0.00	0.00
212	PERS PU	0.00	193.07	193.84	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	0.00	492.73	492.70	0.00	0.00	0.00	0.00	0.00
220	Social Security	0.00	235.85	240.58	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	0.00	7.00	6.83	0.00	0.00	0.00	0.00	0.00
232	Unemployment	0.00	3.09	3.19	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.00	0.89	0.86	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	10.56	12.64	0.00	0.00	0.00	0.00	0.00
200	Benefits	0.00	1,013.33	1,021.05	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extra Curricular, 9-12	0.00	4,223.31	4,231.03	0.00	0.00	0.00	0.00	0.00
Function 1271	**Extended Learning Opportunities**								
134	Extra Hours	47,309.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	47,309.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	406.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	2,523.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	7,261.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	3,578.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	99.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Unemployment	46.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	12.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	13,928.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1271	Extended Learning Opportunities	61,238.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Fund 252 Measure 98 - High School Success

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1400	**Summer School Programs**								
134	Extra Hours	27,883.40	72,852.75	58,334.90	0.00	95,226.16	0.00	0.00	0.00
100	Salaries	27,883.40	72,852.75	58,334.90	0.00	95,226.16	0.00	0.00	0.00
211	PERS ER	237.09	585.24	0.00	0.00	9,140.28	0.00	0.00	0.00
212	PERS PU	1,481.06	3,857.80	0.00	0.00	5,717.00	0.00	0.00	0.00
213	PERS UAL	4,280.09	11,182.92	0.00	0.00	9,332.14	0.00	0.00	0.00
220	Social Security	2,084.36	5,528.09	0.00	0.00	7,233.98	0.00	0.00	0.00
231	Workers Comp	58.76	158.89	0.00	0.00	300.59	0.00	0.00	0.00
232	Unemployment	27.30	72.25	0.00	0.00	94.53	0.00	0.00	0.00
233	WC Hourly Assess	2.51	5.61	0.00	0.00	12.49	0.00	0.00	0.00
234	PFMLI	0.00	39.68	0.00	0.00	378.29	0.00	0.00	0.00
200	Benefits	8,171.17	21,430.48	0.00	0.00	32,209.30	0.00	0.00	0.00
410	Consumable Supplies	494.01	160.07	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	494.01	160.07	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1400	**Summer School Programs**	36,548.58	94,443.30	58,334.90	0.00	127,435.46	0.00	0.00	0.00
Function 2113	**Undesignated**								
111	Licensed Salaries	72,928.00	154,328.00	172,535.00	2.00	95,120.00	0.00	0.00	1.00
100	Salaries	72,928.00	154,328.00	172,535.00	2.00	95,120.00	0.00	0.00	1.00
211	PERS ER	0.00	3,373.47	3,785.88	0.00	11,205.02	0.00	0.00	0.00
212	PERS PU	4,389.31	9,284.77	10,419.68	0.00	5,741.28	0.00	0.00	0.00
213	PERS UAL	11,194.45	23,689.32	26,484.11	0.00	9,321.73	0.00	0.00	0.00
220	Social Security	5,521.28	11,366.51	12,931.61	0.00	7,009.50	0.00	0.00	0.00
231	Workers Comp	153.68	336.63	376.44	0.00	300.24	0.00	0.00	0.00
232	Unemployment	72.18	148.60	169.05	0.00	91.63	0.00	0.00	0.00
233	WC Hourly Assess	18.57	41.00	43.95	0.00	19.04	0.00	0.00	0.00
234	PFMLI	0.00	552.68	676.09	0.00	366.49	0.00	0.00	0.00
244	Health Insur	17,146.00	34,061.86	37,200.00	0.00	19,446.84	0.00	0.00	0.00
248	District Paid TSA	240.00	460.00	1,200.00	0.00	600.00	0.00	0.00	0.00
200	Benefits	38,735.47	83,314.84	93,286.81	0.00	54,101.77	0.00	0.00	0.00
Total Function 2113	**Undesignated**	111,663.47	237,642.84	265,821.81	2.00	149,221.77	0.00	0.00	1.00

Function 2120 Guidance Services

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 252	**Measure 98 - High School Success**								
Function 2120	**Guidance Services**								
111	Licensed Salaries	353,509.44	148,082.64	164,948.64	2.00	172,469.00	0.00	0.00	2.00
114	Managerial/Supervisory	0.00	55,220.96	63,270.50	0.50	66,433.94	0.00	0.00	0.50
132	Stipends-Coaching	3,927.45	3,951.82	3,951.82	0.00	8,825.10	0.00	0.00	0.00
137	Opt-out Insur	5,820.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	363,256.89	207,255.42	232,170.96	2.50	247,728.04	0.00	0.00	2.50
211	PERS ER	3,596.17	0.00	0.00	0.00	21,299.35	0.00	0.00	0.00
212	PERS PU	21,851.78	12,514.81	14,049.00	0.00	14,982.04	0.00	0.00	0.00
213	PERS UAL	55,759.87	31,813.76	35,638.20	0.00	24,277.31	0.00	0.00	0.00
220	Social Security	27,068.08	15,352.48	17,512.69	0.00	18,370.87	0.00	0.00	0.00
231	Workers Comp	765.41	452.11	506.40	0.00	782.03	0.00	0.00	0.00
232	Unemployment	353.81	200.71	228.84	0.00	240.11	0.00	0.00	0.00
233	WC Hourly Assess	95.00	49.11	63.35	0.00	51.46	0.00	0.00	0.00
234	PFMLI	0.00	714.73	915.72	0.00	960.56	0.00	0.00	0.00
244	Health Insur	68,161.52	43,623.39	46,500.00	0.00	48,336.93	0.00	0.00	0.00
248	District Paid TSA	954.06	1,340.00	1,980.00	0.00	1,971.20	0.00	0.00	0.00
200	Benefits	178,605.70	106,061.10	117,394.20	0.00	131,271.86	0.00	0.00	0.00
340	Travel	0.00	862.45	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	862.45	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	104.29	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	1,830.67	0.00	0.00	0.00	0.00	0.00	0.00
470	Computer Software	19,617.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	19,617.16	1,934.96	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2120	**Guidance Services**	561,479.75	316,113.93	349,565.16	2.50	378,999.90	0.00	0.00	2.50
Function 2240	**Instructional Staff Development**								
134	Extra Hours	2,221.35	135.39	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	2,221.35	135.39	0.00	0.00	0.00	0.00	0.00	0.00
211	PERS ER	17.82	1.41	0.00	0.00	0.00	0.00	0.00	0.00
212	PERS PU	133.55	8.12	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL	340.97	20.77	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security	165.13	10.13	0.00	0.00	0.00	0.00	0.00	0.00
231	Workers Comp	4.72	0.29	0.00	0.00	0.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 252	**Measure 98 - High School Success**								
Function 2240	**Instructional Staff Development**								
232	Unemployment	2.17	0.12	0.00	0.00	0.00	0.00	0.00	0.00
233	WC Hourly Assess	0.35	0.07	0.00	0.00	0.00	0.00	0.00	0.00
234	PFMLI	0.00	0.52	0.00	0.00	0.00	0.00	0.00	0.00
200	Benefits	664.71	41.43	0.00	0.00	0.00	0.00	0.00	0.00
315	Licensed Sub Services	44,778.91	2,349.27	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	44,778.91	2,349.27	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development	47,664.97	2,526.09	0.00	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	0.00	0.00	0.00	0.00
100	Salaries	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410	Principals Office	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
Function 2544	**Maintenance Services**								
396	Contracted Electrical	1,788.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	1,788.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2544	Maintenance Services	1,788.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	**Technology Services**								
480	Computer Hardware	886.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	886.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660	Technology Services	886.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4150	**Building Acquisition, Construction, & Improvement**								
520	Buildings - Acquisition	0.00	2,250.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	2,250.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	0.00	2,250.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 252	**Measure 98 - High School Success**	1,827,447.79	1,583,642.91	1,700,000.00	9.00	1,444,597.25	0.00	0.00	10.00

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FUND BUDGET INFORMATION

Douglas County School District No. 4

Roseburg, Oregon

2025-26 Proposed Budget

290 Technology Fund

Fund Description:

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

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Resources Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 290 Technology Fund								
5200 Interfund Transfers	252,000.00	390,000.00	390,000.00	0.00	0.00	0.00	0.00	0.00
5400 Fund Balance	269,000.78	382,937.22	700,000.00	0.00	1,000,000.00	0.00	0.00	0.00
5000 Other Sources	**521,000.78**	**772,937.22**	**1,090,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**	**0.00**
Total Fund 290 Technology Fund	**521,000.78**	**772,937.22**	**1,090,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**	**0.00**

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

Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 290	**Technology Fund**								
Function 2660	**Technology Services**								
389	Non Instr Professional & Technical Serv	571.60	2,047.40	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	571.60	2,047.40	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	51,666.63	8,083.96	100,000.00	0.00	100,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	8,859.56	7,461.12	100,000.00	0.00	100,000.00	0.00	0.00	0.00
470	Computer Software	72,944.71	29,043.00	30,000.00	0.00	60,000.00	0.00	0.00	0.00
480	Computer Hardware	4,021.06	0.00	860,000.00	0.00	740,000.00	0.00	0.00	0.00
400	Supplies	137,491.96	44,588.08	1,090,000.00	0.00	1,000,000.00	0.00	0.00	0.00
Total Function 2660	Technology Services	138,063.56	46,635.48	1,090,000.00	0.00	1,000,000.00	0.00	0.00	0.00
Total Fund 290	Technology Fund	138,063.56	46,635.48	1,090,000.00	0.00	1,000,000.00	0.00	0.00	0.00

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-26 Proposed 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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Douglas County School District No. 4
1419 NW Valley View Drive Roseburg, OR 97471

Resources Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 291 Instructional Support Fund								
5200 Interfund Transfers	309,000.00	309,000.00	309,000.00	0.00	699,000.00	0.00	0.00	0.00
5400 Fund Balance	575,358.85	337,310.44	330,000.00	0.00	0.00	0.00	0.00	0.00
5000 Other Sources	**884,358.85**	**646,310.44**	**639,000.00**	**0.00**	**699,000.00**	**0.00**	**0.00**	**0.00**
Total Fund 291 Instructional Support Fund	**884,358.85**	**646,310.44**	**639,000.00**	**0.00**	**699,000.00**	**0.00**	**0.00**	**0.00**

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Requirements Report

Fund 291 Instructional Support Fund

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1111	**K- 5 Elementary Instruction**								
410	Consumable Supplies	74,446.30	6,904.39	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	76,652.76	76,920.78	189,000.00	0.00	199,000.00	0.00	0.00	0.00
470	Computer Software	20,661.76	10,500.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	171,760.82	94,325.17	189,000.00	0.00	199,000.00	0.00	0.00	0.00
Total Function 1111	K- 5 Elementary Instruction	171,760.82	94,325.17	189,000.00	0.00	199,000.00	0.00	0.00	0.00
Function 1121	**Middle School Programs, 6-8**								
410	Consumable Supplies	79,717.91	75,769.83	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	0.00	0.00	0.00
470	Computer Software	22,890.73	16,338.19	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	102,608.64	92,108.02	175,000.00	0.00	175,000.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs, 6-8	102,608.64	92,108.02	175,000.00	0.00	175,000.00	0.00	0.00	0.00
Function 1131	**High School Program, 9-12**								
410	Consumable Supplies	88,356.77	9,095.34	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	11,569.45	46,846.68	175,000.00	0.00	175,000.00	0.00	0.00	0.00
470	Computer Software	72,092.13	23,802.01	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	172,018.35	79,744.03	175,000.00	0.00	175,000.00	0.00	0.00	0.00
Total Function 1131	High School Program, 9-12	172,018.35	79,744.03	175,000.00	0.00	175,000.00	0.00	0.00	0.00
Function 1291	**English Language Learners**								
410	Consumable Supplies	1,020.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	1,020.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1291	English Language Learners	1,020.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210	**Improvement of Instruction Services**								
470	Computer Software	99,640.00	10,079.64	100,000.00	0.00	100,000.00	0.00	0.00	0.00
400	Supplies	99,640.00	10,079.64	100,000.00	0.00	100,000.00	0.00	0.00	0.00
Total Function 2210	Improvement of Instruction Services	99,640.00	10,079.64	100,000.00	0.00	100,000.00	0.00	0.00	0.00

Fund 291 Instructional Support Fund

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 2240	**Instructional Staff Development**								
134	Extra Hours	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00
100	Salaries	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00
340	Travel	0.00	1,095.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	1,095.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00
400	Supplies	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development	0.00	1,095.00	0.00	0.00	50,000.00	0.00	0.00	0.00
Total Fund 291	Instructional Support Fund	547,048.41	277,351.86	639,000.00	0.00	699,000.00	0.00	0.00	0.00

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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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Douglas County School District No. 4
1419 NW Valley View Drive Roseburg, OR 97471

Resources Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 292 Rental Properties								
1910 Rental Of School Facilities	339,497.33	314,262.32	330,000.00	0.00	336,000.00	0.00	0.00	0.00
1000 Revenues from Local Sources	**339,497.33**	**314,262.32**	**330,000.00**	**0.00**	**336,000.00**	**0.00**	**0.00**	**0.00**
5400 Fund Balance	(106,840.16)	88,905.20	300,000.00	0.00	0.00	0.00	0.00	0.00
5000 Other Sources	**(106,840.16)**	**88,905.20**	**300,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Fund 292 Rental Properties	**232,657.17**	**403,167.52**	**630,000.00**	**0.00**	**336,000.00**	**0.00**	**0.00**	**0.00**

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

Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 292	**Rental Properties**								
Function 2540	**Physical Plant Operations/Maintenance**								
310	Instr Professional Services	153.00	153.00	5,000.00	0.00	5,000.00	0.00	0.00	0.00
322	Repair And Maintenance Services	52,660.15	12,858.38	35,000.00	0.00	35,000.00	0.00	0.00	0.00
325	Electricity	3,260.48	4,516.30	4,000.00	0.00	6,000.00	0.00	0.00	0.00
326	Heating Fuel-oil/gas	7,360.85	4,679.43	3,000.00	0.00	3,000.00	0.00	0.00	0.00
327	Water And Sewage	2,750.46	2,737.04	3,000.00	0.00	3,000.00	0.00	0.00	0.00
328	Garbage	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	27,918.30	21,518.16	34,000.00	0.00	34,000.00	0.00	0.00	0.00
300	Purchased Services	94,103.24	46,662.31	84,000.00	0.00	86,000.00	0.00	0.00	0.00
651	Liability Insurance	8,829.00	8,958.00	11,000.00	0.00	12,000.00	0.00	0.00	0.00
670	Taxes And Licenses	40,819.73	38,531.05	40,000.00	0.00	48,000.00	0.00	0.00	0.00
600	Other	49,648.73	47,489.05	51,000.00	0.00	60,000.00	0.00	0.00	0.00
Total Function 2540	Physical Plant Operations/Maintenance	143,751.97	94,151.36	135,000.00	0.00	146,000.00	0.00	0.00	0.00
Function 4120	**Site Acquisition & Development Services**								
510	Land Acquisition	0.00	0.00	250,000.00	0.00	100,000.00	0.00	0.00	0.00
500	Capital Outlay	0.00	0.00	250,000.00	0.00	100,000.00	0.00	0.00	0.00
Total Function 4120	Site Acquisition & Development Services	0.00	0.00	250,000.00	0.00	100,000.00	0.00	0.00	0.00
Function 4150	**Building Acquisition, Construction, & Improvement**								
520	Buildings - Acquisition	0.00	0.00	245,000.00	0.00	90,000.00	0.00	0.00	0.00
500	Capital Outlay	0.00	0.00	245,000.00	0.00	90,000.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	0.00	0.00	245,000.00	0.00	90,000.00	0.00	0.00	0.00
Total Fund 292	Rental Properties	143,751.97	94,151.36	630,000.00	0.00	336,000.00	0.00	0.00	0.00

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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.

The current funding comes from a General Fund transfer.

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Resources Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 293 Vehicle Replacement Fund								
5200 Interfund Transfers	150,000.00	175,000.00	175,000.00	0.00	75,000.00	0.00	0.00	0.00
5400 Fund Balance	143,464.03	47,167.00	120,000.00	0.00	20,000.00	0.00	0.00	0.00
5000 Other Sources	**293,464.03**	**222,167.00**	**295,000.00**	**0.00**	**95,000.00**	**0.00**	**0.00**	**0.00**
Total Fund 293 Vehicle Replacement Fund	**293,464.03**	**222,167.00**	**295,000.00**	**0.00**	**95,000.00**	**0.00**	**0.00**	**0.00**

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Requirements Report

Fund 293 Vehicle Replacement Fund

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Function 1111 K- 5 Elementary Instruction								
380 Non-Instr Professional Services, Memberships	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
300 Purchased Services	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
Total Function 1111 K- 5 Elementary Instruction	0.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00
Function 1131 High School Program, 9-12								
540 Depreciable Equipment	28,599.00	0.00	60,000.00	0.00	50,000.00	0.00	0.00	0.00
500 Capital Outlay	28,599.00	0.00	60,000.00	0.00	50,000.00	0.00	0.00	0.00
Total Function 1131 High School Program, 9-12	28,599.00	0.00	60,000.00	0.00	50,000.00	0.00	0.00	0.00
Function 1132 High School Extra Curricular, 9-12								
540 Depreciable Equipment	0.00	0.00	103,000.00	0.00	0.00	0.00	0.00	0.00
500 Capital Outlay	0.00	0.00	103,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132 High School Extra Curricular, 9-12	0.00	0.00	103,000.00	0.00	0.00	0.00	0.00	0.00
Function 2544 Maintenance Services								
380 Non-Instr Professional Services, Memberships	0.00	579.99	0.00	0.00	0.00	0.00	0.00	0.00
300 Purchased Services	0.00	579.99	0.00	0.00	0.00	0.00	0.00	0.00
540 Depreciable Equipment	106,710.20	33,420.01	90,000.00	0.00	0.00	0.00	0.00	0.00
500 Capital Outlay	106,710.20	33,420.01	90,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2544 Maintenance Services	106,710.20	34,000.00	90,000.00	0.00	0.00	0.00	0.00	0.00
Function 2546 Security Services								
540 Depreciable Equipment	47,114.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500 Capital Outlay	47,114.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2546 Security Services	47,114.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2570 Purchasing and Warehouse								
540 Depreciable Equipment	63,872.88	60,974.17	40,000.00	0.00	43,000.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 293	**Vehicle Replacement Fund**								
500	Capital Outlay	63,872.88	60,974.17	40,000.00	0.00	43,000.00	0.00	0.00	0.00
Total Function 2570	Purchasing and Warehouse	63,872.88	60,974.17	40,000.00	0.00	43,000.00	0.00	0.00	0.00
Total Fund 293	Vehicle Replacement Fund	246,297.03	94,974.17	295,000.00	0.00	95,000.00	0.00	0.00	0.00

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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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Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 295	**Student Body Accounts - ASB**								
1790	Other Extracurricular	969,953.11	1,042,045.67	600,000.00	0.00	700,000.00	0.00	0.00	0.00
1000	**Revenues from Local Sources**	**969,953.11**	**1,042,045.67**	**600,000.00**	**0.00**	**700,000.00**	**0.00**	**0.00**	**0.00**
5400	Fund Balance	976,000.25	1,079,455.05	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00
5000	**Other Sources**	**976,000.25**	**1,079,455.05**	**1,000,000.00**	**0.00**	**1,000,000.00**	**0.00**	**0.00**	**0.00**
Total Fund 295	**Student Body Accounts - ASB**	**1,945,953.36**	**2,121,500.72**	**1,600,000.00**	**0.00**	**1,700,000.00**	**0.00**	**0.00**	**0.00**

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Requirements Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 295 Student Body Accounts - ASB								
Function 1113 Elementary Extra Curricular, K-5								
410 Consumable Supplies	141,435.82	151,159.09	250,000.00	0.00	250,000.00	0.00	0.00	0.00
400 Supplies	141,435.82	151,159.09	250,000.00	0.00	250,000.00	0.00	0.00	0.00
Total Function 1113 Elementary Extra Curricular, K-5	141,435.82	151,159.09	250,000.00	0.00	250,000.00	0.00	0.00	0.00
Function 1122 Middle School Extra Curricular, 6-8								
410 Consumable Supplies	164,139.46	182,492.83	500,000.00	0.00	500,000.00	0.00	0.00	0.00
400 Supplies	164,139.46	182,492.83	500,000.00	0.00	500,000.00	0.00	0.00	0.00
Total Function 1122 Middle School Extra Curricular, 6-8	164,139.46	182,492.83	500,000.00	0.00	500,000.00	0.00	0.00	0.00
Function 1132 High School Extra Curricular, 9-12								
410 Consumable Supplies	560,923.03	642,397.10	850,000.00	0.00	950,000.00	0.00	0.00	0.00
400 Supplies	560,923.03	642,397.10	850,000.00	0.00	950,000.00	0.00	0.00	0.00
Total Function 1132 High School Extra Curricular, 9-12	560,923.03	642,397.10	850,000.00	0.00	950,000.00	0.00	0.00	0.00
Total Fund 295 Student Body Accounts - ASB	866,498.31	976,049.02	1,600,000.00	0.00	1,700,000.00	0.00	0.00	0.00

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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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Douglas County School District No. 4
1419 NW Valley View Drive Roseburg, OR 97471

Resources Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 299 Child Nutrition Programs								
1630 Revenue from special functions	7,759.00	5,381.00	7,000.00	0.00	7,000.00	0.00	0.00	0.00
1990 Fees & Fines & Other Revenue	0.00	13,997.31	0.00	0.00	0.00	0.00	0.00	0.00
1000 Revenues from Local Sources	**7,759.00**	**19,378.31**	**7,000.00**	**0.00**	**7,000.00**	**0.00**	**0.00**	**0.00**
3102 School Lunch Basic Support	27,869.24	30,438.68	30,000.00	0.00	30,000.00	0.00	0.00	0.00
3299 Other Restricted Grants-in-aid	727,645.01	548,162.06	730,000.00	0.00	713,000.00	0.00	0.00	0.00
3000 Revenues from State Sources	**755,514.25**	**578,600.74**	**760,000.00**	**0.00**	**743,000.00**	**0.00**	**0.00**	**0.00**
4500 Restricted Revenue Federal through Sta	0.03	3,256.00	0.00	0.00	0.00	0.00	0.00	0.00
4501 Breakfast Reimbursement	778,313.83	564,441.74	800,000.00	0.00	700,000.00	0.00	0.00	0.00
4502 Lunch Reimbursement	1,806,014.26	1,302,272.25	1,882,000.00	0.00	1,900,000.00	0.00	0.00	0.00
4503 CACFP Reimbursement	104,621.46	99,344.58	110,000.00	0.00	110,000.00	0.00	0.00	0.00
4504 SFSP Reimbursement	68,363.59	38,165.50	100,000.00	0.00	100,000.00	0.00	0.00	0.00
4910 Commodities-In kind Revenue	250,148.83	196,916.31	300,000.00	0.00	300,000.00	0.00	0.00	0.00
4000 Revenue from Federal Sources	**3,007,462.00**	**2,204,396.38**	**3,192,000.00**	**0.00**	**3,110,000.00**	**0.00**	**0.00**	**0.00**
5400 Fund Balance	2,838,097.14	3,167,206.11	2,200,000.00	0.00	750,000.00	0.00	0.00	0.00
5000 Other Sources	**2,838,097.14**	**3,167,206.11**	**2,200,000.00**	**0.00**	**750,000.00**	**0.00**	**0.00**	**0.00**
Total Fund 299 Child Nutrition Programs	**6,608,832.39**	**5,969,581.54**	**6,159,000.00**	**0.00**	**4,610,000.00**	**0.00**	**0.00**	**0.00**

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Requirements Report

Fund 299 Child Nutrition Programs

Function 3100 Nutrition Services

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
112	Classified Salaries	751,854.33	820,874.47	984,093.04	34.34	1,070,685.47	0.00	0.00	33.97
114	Managerial/Supervisory	0.00	33,981.58	112,425.00	1.00	121,588.00	0.00	0.00	1.00
122	Classified Subs	10,835.61	21,817.88	16,000.00	0.00	15,500.00	0.00	0.00	0.00
132	Stipends-Coaching	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00
133	Leave Payout (SL, PL, DL, Vac, ST)	1,120.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	Extra Hours	63,348.62	41,193.71	150,000.00	0.00	90,000.00	0.00	0.00	0.00
137	Opt-out Insur	36,364.14	30,421.50	29,182.60	0.00	76,452.22	0.00	0.00	0.00
100	Salaries	863,523.68	948,289.14	1,291,700.64	35.34	1,376,225.69	0.00	0.00	34.97
211	PERS ER	4,108.43	3,212.28	4,968.39	0.00	113,479.32	0.00	0.00	0.00
212	PERS PU	46,137.29	50,662.35	75,344.33	0.00	78,481.52	0.00	0.00	0.00
213	PERS UAL	120,554.06	130,210.63	167,209.74	0.00	124,740.09	0.00	0.00	0.00
220	Social Security	63,034.05	69,582.22	82,870.68	0.00	95,234.46	0.00	0.00	0.00
231	Workers Comp	13,484.82	13,934.60	15,407.76	0.00	25,681.77	0.00	0.00	0.00
232	Unemployment	823.14	908.27	6,037.60	0.00	1,244.85	0.00	0.00	0.00
233	WC Hourly Assess	571.88	571.29	504.86	0.00	621.55	0.00	0.00	0.00
234	PFMLI	0.00	3,554.38	3,856.00	0.00	4,979.23	0.00	0.00	0.00
244	Health Insur	248,183.58	280,401.39	392,400.00	0.00	381,504.20	0.00	0.00	0.00
248	District Paid TSA	1,720.00	1,820.00	4,200.00	0.00	4,200.00	0.00	0.00	0.00
200	Benefits	498,617.25	554,857.41	752,799.36	0.00	830,166.99	0.00	0.00	0.00
310	Instr Professional Services	18.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00
314	Class Sub Services	3,629.48	31,898.61	39,000.00	0.00	59,000.00	0.00	0.00	0.00
322	Repair And Maintenance Services	1,135.91	11,130.97	10,000.00	0.00	10,000.00	0.00	0.00	0.00
324	Copier Machine Costs	546.01	542.31	800.00	0.00	800.00	0.00	0.00	0.00
340	Travel	1,317.77	347.93	3,000.00	0.00	1,500.00	0.00	0.00	0.00
353	Postage	19.95	24.59	500.00	0.00	500.00	0.00	0.00	0.00
380	Non-Instr Professional Services, Memberships	8,018.15	195,560.43	15,000.00	0.00	15,000.00	0.00	0.00	0.00
385	Management Services	71,159.43	63,703.62	80,000.00	0.00	80,000.00	0.00	0.00	0.00
300	Purchased Services	85,844.70	303,308.46	148,300.00	0.00	166,800.00	0.00	0.00	0.00
410	Consumable Supplies	5,330.85	15,313.65	80,000.00	0.00	20,000.00	0.00	0.00	0.00
419	Gasoline-Diesel Fuel	2,141.98	1,955.30	5,000.00	0.00	5,000.00	0.00	0.00	0.00

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 299	**Child Nutrition Programs**								
Function 3100	**Nutrition Services**								
450	Non-Program Food, Ala Carte Food Expense	281,179.67	214,366.16	300,000.00	0.00	300,000.00	0.00	0.00	0.00
451	Breakfast Food Costs	268,729.49	259,720.80	300,000.00	0.00	285,000.00	0.00	0.00	0.00
452	Lunch Food Costs	959,179.72	1,010,540.13	1,100,000.00	0.00	1,266,807.32	0.00	0.00	0.00
453	CACFP (Plan A) Food Costs	51,114.75	56,056.91	50,000.00	0.00	50,000.00	0.00	0.00	0.00
454	SFSP Food Costs	21,808.25	9,828.71	30,000.00	0.00	30,000.00	0.00	0.00	0.00
455	Vended Meal (Plan B) Food Costs	0.00	11,291.99	1,200.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Supplies	18,804.19	132,800.92	300,000.00	0.00	30,000.00	0.00	0.00	0.00
400	Supplies	1,608,288.90	1,711,874.57	2,166,200.00	0.00	1,986,807.32	0.00	0.00	0.00
520	Buildings - Acquisition	314,480.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	36,701.75	435,025.63	1,800,000.00	0.00	250,000.00	0.00	0.00	0.00
542	Replacement Equipment	34,170.00	96,405.68	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	385,351.75	531,431.31	1,800,000.00	0.00	250,000.00	0.00	0.00	0.00
Total Function 3100	Nutrition Services	3,441,626.28	4,049,760.89	6,159,000.00	35.34	4,610,000.00	0.00	0.00	34.97
Total Fund 299	Child Nutrition Programs	3,441,626.28	4,049,760.89	6,159,000.00	35.34	4,610,000.00	0.00	0.00	34.97

FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 the 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 only.

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Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 300	**GO Bond Debt Service Fund**								
1111	Current Year's Taxes	(10.00)	(7.00)	0.00	0.00	0.00	0.00	0.00	0.00
1112	Prior Year's Taxes	37,947.30	18,437.30	0.00	0.00	0.00	0.00	0.00	0.00
1000	**Revenues from Local Sources**	**37,937.30**	**18,430.30**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
5400	Fund Balance	173,178.55	211,115.85	0.00	0.00	0.00	0.00	0.00	0.00
5000	**Other Sources**	**173,178.55**	**211,115.85**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Fund 300	**GO Bond Debt Service Fund**	**211,115.85**	**229,546.15**	**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

2025-2026 Proposed 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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Douglas County School District No. 4
1419 NW Valley View Drive Roseburg, OR 97471

Resources Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 301 FFC Debt Service								
5400 Fund Balance	119.09	119.09	0.00	0.00	0.00	0.00	0.00	0.00
5000 Other Sources	**119.09**	**119.09**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Fund 301 FFC Debt Service	**119.09**	**119.09**	**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

2025-2026 Proposed 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.

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Resources Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 302 PERS Bond Fund								
1510 Interest On Investments	199,987.60	380,033.83	275,000.00	0.00	300,000.00	0.00	0.00	0.00
1970 Service To Other Funds	6,716,863.44	6,209,965.24	6,416,083.16	0.00	4,634,171.00	0.00	0.00	0.00
1000 Revenues from Local Sources	**6,916,851.04**	**6,589,999.07**	**6,691,083.16**	**0.00**	**4,934,171.00**	**0.00**	**0.00**	**0.00**
5200 Interfund Transfers	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00
5400 Fund Balance	6,756,170.46	7,858,182.84	6,600,000.00	0.00	9,300,000.00	0.00	0.00	0.00
5000 Other Sources	**6,756,170.46**	**7,858,182.84**	**6,600,000.00**	**0.00**	**11,300,000.00**	**0.00**	**0.00**	**0.00**
Total Fund 302 PERS Bond Fund	**13,673,021.50**	**14,448,181.91**	**13,291,083.16**	**0.00**	**16,234,171.00**	**0.00**	**0.00**	**0.00**

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Requirements Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 302 PERS Bond Fund								
Function 5110 Long Term Debt Service								
610 Redemption Of Principal	3,995,000.00	4,410,000.00	4,865,000.06	0.00	5,365,000.00	0.00	0.00	0.00
621 Regular Interest	1,819,838.66	1,654,683.10	1,465,012.10	0.00	1,250,047.16	0.00	0.00	0.00
600 Other	5,814,838.66	6,064,683.10	6,330,012.16	0.00	6,615,047.16	0.00	0.00	0.00
Total Function 5110 Long Term Debt Service	5,814,838.66	6,064,683.10	6,330,012.16	0.00	6,615,047.16	0.00	0.00	0.00
Function 5400 PERS UAL Lump Sum Payment								
680 PERS UAL Lump Sum Payment to PERS	0.00	0.00	3,461,071.00	0.00	0.00	0.00	0.00	0.00
600 Other	0.00	0.00	3,461,071.00	0.00	0.00	0.00	0.00	0.00
Total Function 5400 PERS UAL Lump Sum Payment	0.00	0.00	3,461,071.00	0.00	0.00	0.00	0.00	0.00
Function 7000 Unappropriated Ending Fund Balance								
820 Fund Balance	0.00	0.00	3,500,000.00	0.00	9,619,123.84	0.00	0.00	0.00
800 Planned Reserve	0.00	0.00	3,500,000.00	0.00	9,619,123.84	0.00	0.00	0.00
Total Function 7000 Unappropriated Ending Fund Balance	0.00	0.00	3,500,000.00	0.00	9,619,123.84	0.00	0.00	0.00
Total Fund 302 PERS Bond Fund	5,814,838.66	6,064,683.10	13,291,083.16	0.00	16,234,171.00	0.00	0.00	0.00

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 began on these projects in the summer of 2024.

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Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 400	**Capital Projects Fund - Seismic Grant**								
3299	Other Restricted Grants-in-aid	1,652,477.00	2,273,071.00	5,000,000.00	0.00	2,500,000.00	0.00	0.00	0.00
3000	**Revenues from State Sources**	**1,652,477.00**	**2,273,071.00**	**5,000,000.00**	**0.00**	**2,500,000.00**	**0.00**	**0.00**	**0.00**
5400	Fund Balance	(275.98)	(216,296.38)	0.00	0.00	0.00	0.00	0.00	0.00
5000	**Other Sources**	**(275.98)**	**(216,296.38)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Fund 400	**Capital Projects Fund - Seismic Grant**	**1,652,201.02**	**2,056,774.62**	**5,000,000.00**	**0.00**	**2,500,000.00**	**0.00**	**0.00**	**0.00**

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Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 400	**Capital Projects Fund - Seismic Grant**								
Function 4150	Building Acquisition, Construction, & Improvement								
520	Buildings - Acquisition	1,868,497.40	2,273,068.97	5,000,000.00	0.00	2,500,000.00	0.00	0.00	0.00
500	Capital Outlay	1,868,497.40	2,273,068.97	5,000,000.00	0.00	2,500,000.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	1,868,497.40	2,273,068.97	5,000,000.00	0.00	2,500,000.00	0.00	0.00	0.00
Total Fund 400	Capital Projects Fund - Seismic Grant	1,868,497.40	2,273,068.97	5,000,000.00	0.00	2,500,000.00	0.00	0.00	0.00

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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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Douglas County School District No. 4
1419 NW Valley View Drive Roseburg, OR 97471

Resources Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 401 Capital Projects Fund - SB 1149								
1990 Fees & Fines & Other Revenue	146,632.24	175,240.35	175,000.00	0.00	200,000.00	0.00	0.00	0.00
1000 Revenues from Local Sources	**146,632.24**	**175,240.35**	**175,000.00**	**0.00**	**200,000.00**	**0.00**	**0.00**	**0.00**
5400 Fund Balance	150,519.98	297,152.22	285,000.00	0.00	464,000.00	0.00	0.00	0.00
5000 Other Sources	**150,519.98**	**297,152.22**	**285,000.00**	**0.00**	**464,000.00**	**0.00**	**0.00**	**0.00**
Total Fund 401 Capital Projects Fund - SB 1149	**297,152.22**	**472,392.57**	**460,000.00**	**0.00**	**664,000.00**	**0.00**	**0.00**	**0.00**

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Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 401	**Capital Projects Fund - SB 1149**								
Function 4150	Building Acquisition, Construction, & Improvement								
520	Buildings - Acquisition	0.00	0.00	460,000.00	0.00	664,000.00	0.00	0.00	0.00
500	Capital Outlay	0.00	0.00	460,000.00	0.00	664,000.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	0.00	0.00	460,000.00	0.00	664,000.00	0.00	0.00	0.00
Total Fund 401	Capital Projects Fund - SB 1149	0.00	0.00	460,000.00	0.00	664,000.00	0.00	0.00	0.00

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 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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Resources Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 402 Capital Projects Fund-RHS Parking Lot								
1742 Parking Fees	16,729.00	5,498.71	17,000.00	0.00	17,000.00	0.00	0.00	0.00
1000 Revenues from Local Sources	**16,729.00**	**5,498.71**	**17,000.00**	**0.00**	**17,000.00**	**0.00**	**0.00**	**0.00**
5400 Fund Balance	17,688.25	34,417.25	51,000.00	0.00	55,000.00	0.00	0.00	0.00
5000 Other Sources	**17,688.25**	**34,417.25**	**51,000.00**	**0.00**	**55,000.00**	**0.00**	**0.00**	**0.00**
Total Fund 402 Capital Projects Fund-RHS Parking Lot	**34,417.25**	**39,915.96**	**68,000.00**	**0.00**	**72,000.00**	**0.00**	**0.00**	**0.00**

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Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 402	**Capital Projects Fund-RHS Parking Lot**								
Function 4150	Building Acquisition, Construction, & Improvement								
530	Improvements Other Than Buildings	0.00	0.00	68,000.00	0.00	72,000.00	0.00	0.00	0.00
500	Capital Outlay	0.00	0.00	68,000.00	0.00	72,000.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	0.00	0.00	68,000.00	0.00	72,000.00	0.00	0.00	0.00
Total Fund 402	Capital Projects Fund-RHS Parking Lot	0.00	0.00	68,000.00	0.00	72,000.00	0.00	0.00	0.00

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 403 Field Fund								
5200 Interfund Transfers	0.00	200,000.00	200,000.00	0.00	100,000.00	0.00	0.00	0.00
5400 Fund Balance	0.00	0.00	200,000.00	0.00	400,000.00	0.00	0.00	0.00
5000 Other Sources	**0.00**	**200,000.00**	**400,000.00**	**0.00**	**500,000.00**	**0.00**	**0.00**	**0.00**
Total Fund 403 Field Fund	**0.00**	**200,000.00**	**400,000.00**	**0.00**	**500,000.00**	**0.00**	**0.00**	**0.00**

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Requirements Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 403 Field Fund								
Function 7000 Unappropriated Ending Fund Balance								
820 Fund Balance	0.00	0.00	400,000.00	0.00	500,000.00	0.00	0.00	0.00
800 Planned Reserve	0.00	0.00	400,000.00	0.00	500,000.00	0.00	0.00	0.00
Total Function 7000 Unappropriated Ending Fund Balance	0.00	0.00	400,000.00	0.00	500,000.00	0.00	0.00	0.00
Total Fund 403 Field Fund	0.00	0.00	400,000.00	0.00	500,000.00	0.00	0.00	0.00

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FUND BUDGET INFORMATION

Douglas County School District No. 4
Roseburg, Oregon

2025-2026 Proposed 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 by an operating transfer from the General Fund.

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Resources Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 404 Capital Projects Fund								
1994 Miscellaneous Revenue	50,568.00	164,800.00	0.00	0.00	0.00	0.00	0.00	0.00
1000 Revenues from Local Sources	**50,568.00**	**164,800.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
5200 Interfund Transfers	1,080,000.00	1,080,000.00	1,580,000.00	0.00	3,080,000.00	0.00	0.00	0.00
5400 Fund Balance	2,103,437.20	3,234,005.20	3,500,000.00	0.00	3,000,000.00	0.00	0.00	0.00
5000 Other Sources	**3,183,437.20**	**4,314,005.20**	**5,080,000.00**	**0.00**	**6,080,000.00**	**0.00**	**0.00**	**0.00**
Total Fund 404 Capital Projects Fund	**3,234,005.20**	**4,478,805.20**	**5,080,000.00**	**0.00**	**6,080,000.00**	**0.00**	**0.00**	**0.00**

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		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
Fund 404	**Capital Projects Fund**								
Function 2544	**Maintenance Services**								
322	Repair And Maintenance Services	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
300	Purchased Services	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
400	Supplies	0.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00	0.00
Total Function 2544	Maintenance Services	0.00	0.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
Function 4120	**Site Acquisition & Development Services**								
530	Improvements Other Than Buildings	0.00	22,157.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	22,157.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 4120	Site Acquisition & Development Services	0.00	22,157.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 4150	**Building Acquisition, Construction, & Improvement**								
322	Repair And Maintenance Services	0.00	98,814.48	0.00	0.00	0.00	0.00	0.00	0.00
383	Architect/Engineer Services	0.00	12,520.86	50,000.00	0.00	50,000.00	0.00	0.00	0.00
389	Non Instr Professional & Technical Serv	0.00	134,620.65	200,000.00	0.00	450,000.00	0.00	0.00	0.00
398	Non-Capital Contracted Services	0.00	30,300.00	480,000.00	0.00	1,000,000.00	0.00	0.00	0.00
300	Purchased Services	0.00	276,255.99	730,000.00	0.00	1,500,000.00	0.00	0.00	0.00
460	Non-consumable Supplies	0.00	23,638.54	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies	0.00	23,638.54	0.00	0.00	0.00	0.00	0.00	0.00
520	Buildings - Acquisition	0.00	696,935.70	4,000,000.00	0.00	3,980,000.00	0.00	0.00	0.00
530	Improvements Other Than Buildings	0.00	0.00	200,000.00	0.00	200,000.00	0.00	0.00	0.00
540	Depreciable Equipment	0.00	5,849.98	0.00	0.00	250,000.00	0.00	0.00	0.00
500	Capital Outlay	0.00	702,785.68	4,200,000.00	0.00	4,430,000.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition, Construction, & Improvement	0.00	1,002,680.21	4,930,000.00	0.00	5,930,000.00	0.00	0.00	0.00
Total Fund 404	Capital Projects Fund	0.00	1,024,837.21	5,080,000.00	0.00	6,080,000.00	0.00	0.00	0.00

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Douglas County School District No. 4

Budget - All Fund Recap 2025-2026 Proposed Budget

Account	Description	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted	2024-25 FTE	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	2025-26 FTE
100.0000.0000.000.000.000.00	General Fund	$63,949,540.51	$69,250,360.38	$77,688,246.19	583.4607	$84,518,718.84	$0.00	$0.00	575.4941
200.0000.0000.000.000.000.00	Special Revenue Funds	$23,314,008.86	$24,751,943.42	$29,512,447.00	147.9552	$23,372,884.26	$0.00	$0.00	143.6190
300.0000.0000.000.000.000.00	Debt Service Funds	$5,814,838.66	$6,064,683.10	$13,291,083.16	0.0000	$16,234,171.00	$0.00	$0.00	0.0000
400.0000.0000.000.000.000.00	Capital Projects Funds	$1,868,497.40	$3,297,906.18	$11,008,000.00	0.0000	$9,816,000.00	$0.00	$0.00	0.0000
Grand Total:		$94,946,885.43	$103,364,893.08	$131,499,776.35	731.4159	$133,941,774.10	$0.00	$0.00	719.1131

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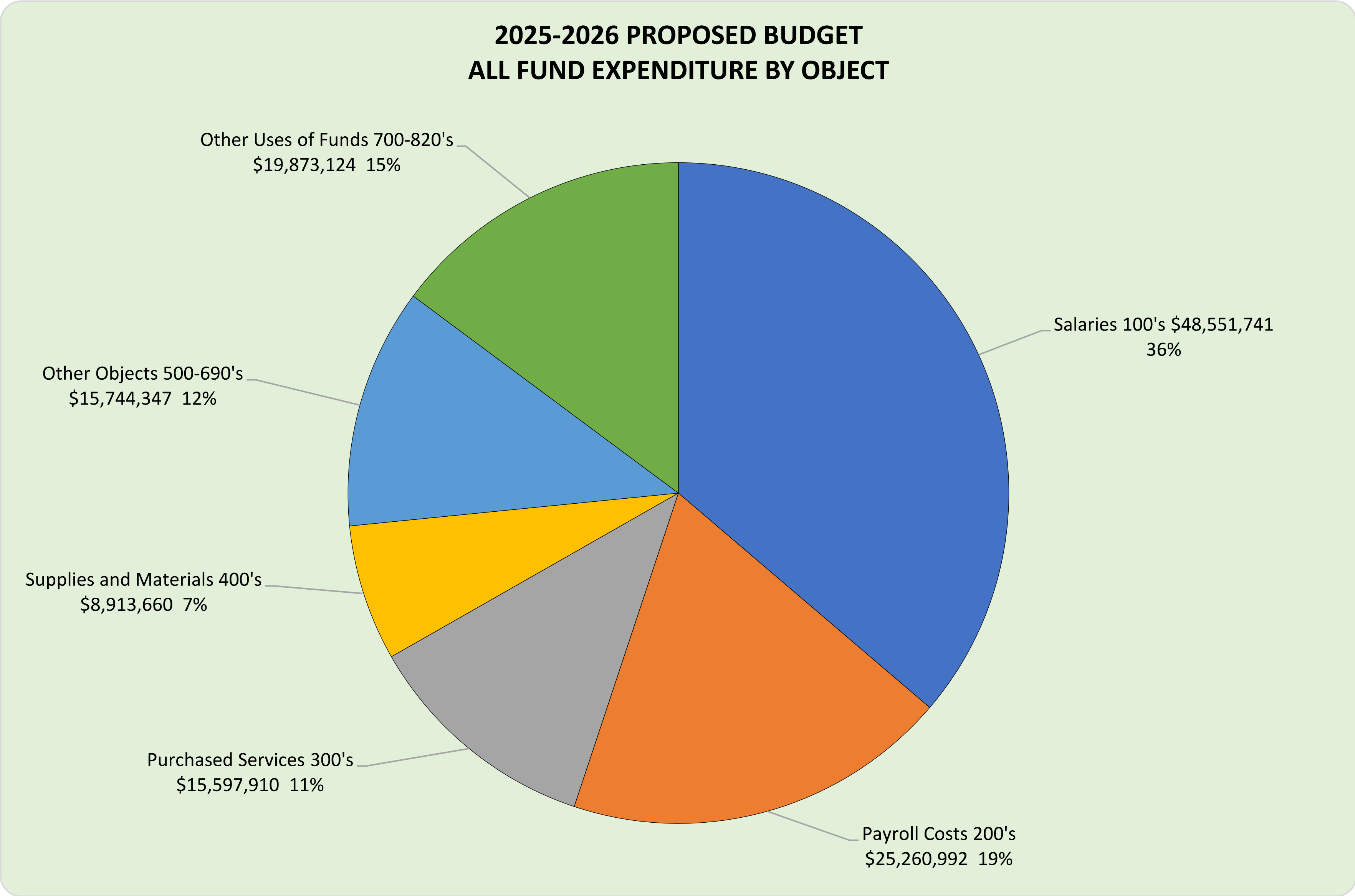
2025-2026 PROPOSED BUDGET
ALL FUND EXPENDITURE BY OBJECT
Other Uses of Funds 700-820's $19,873,124 15%
Salaries 100's $48,551,741 36%
Other Objects 500-690's $15,744,347 12%
Supplies and Materials 400's $8,913,660 7%
Purchased Services 300's $15,597,910 11%
Payroll Costs 200's $25,260,992 19%

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