

**Port Orford-Langlois  
School District No. 2CJ**

**2025-2026**

**PROPOSED BUDGET**

**APRIL 21, 2025**



**PORT ORFORD-LANGLOIS SCHOOL DISTRICT 2CJ  
2025-2026 PROPOSED BUDGET  
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Port Orford-Langlois District 2CJ  
 Budget Committee  
 For Budget Year 2025-2026

<b>BOARD MEMBER</b>			<b>Proposed Budget Committee</b>	
<u>Position</u>	<u>Name &amp; Address</u>	<u>Ends 6/30</u>	<u>Name &amp; Address</u>	<u>Ends 6/30</u>
1	Korinn Hockett	2025	Coraleigh Burdick	2027
2	Angel Ashdown	2027	Diana Larson	2027
3	Robert Brown	2027	Denise Willms	2027
4	Judy Miles	2025	Sam Ross	2028
5	Carol Hacherl	2025	Ken Fliszar	2028



## Port Orford-Langlois School District 2CJ



### 2025-2026 BUDGET CALENDAR

Meeting Locations:

Pacific High School (PHS) Library - 42252 Highway 101, Sixes OR 97476

And Online (see [www.2cj.com](http://www.2cj.com) for login instruction)

<p><b>January 27, 2025</b></p>	<p><b><i>School Board Meeting 6:00 PM</i></b>          Approval of 2025-26 Budget Calendar          Review Open Budget Committee Vacancies</p>
<p><b>February 24, 2025</b></p>	<p><b><i>School Board Meeting 6:00 PM</i></b>          Approve Budget Committee Members</p>
<p><b>April 7, 2025</b></p>	<p>Publish Notice of Budget Committee Meeting (ORS 294.401(5))          (5-30 days prior to meeting) (*Publish on the website) (publish both meeting dates, 4/21/2025 &amp; 05/19/2025)</p>
<p><b>April 14, 2025</b></p>	<p>Early Release of Budget Document          (7 days prior to Budget Meeting)</p>
<p><b>April 21, 2025</b></p>	<p><b>Budget Committee Meeting- 1<sup>st</sup> Meeting, 5:30 PM</b></p>
<p><b>May 19, 2025</b></p>	<p><b>Budget Committee Meeting- 2<sup>nd</sup> Meeting, 5:30 PM <i>(If Requested)</i></b></p>
<p><b>June 9, 2025</b></p>	<p>Publish Budget Summary (ORS 294.421 (2))          (5 – 30 days prior to Budget Hearing)</p>
<p><b>June 16, 2025</b></p>	<p><b>Public Hearing on Budget, 5:30 PM</b>          Adopt Budget, Levy Taxes, Make Appropriations          (No later than June 30, 2025)</p>
<p><b>Prior to July 15, 2025</b></p>	<p>Submit Notice of Property Taxes to County Assessor</p>

This budget message is again presented in continuing uncertain financial times. This budget cycle and planning to implement a balanced budget is currently impacted by significant changes and uncertainty to how funding and oversight is provided by the federal Department of Education.

The 2025-26 school year is the first year in the State of Oregon's budgetary biennium with the school budget being based on an allotment of \$11.36 billion dollars for the State School Fund, and this district budget is based on that amount. This balanced budget is also being prepared with the assumption that estimated student enrollment will decrease to 226 students for the 2025-26 school year. Despite this uncertain financial outlook, the Port Orford-Langlois School District 2CJ does not anticipate any staff reductions or reduction in program for the 2025-26 school year.

Funding allotted to schools for this biennium is distributed on a 49/51% basis with this first year of the State School Fund (SSF) biennium funding at 49% of the overall allocation. This split helps pay for increased rollup costs in this second year of the state budgeting process.

In addition to SSF dollars, the District will also receive "full" funding from High School Success/Measure 98 dollars at approximately \$83,356, which must be spent in one of three areas: Career and Technical Education (CTE) programs, College-going educational opportunities and Drop-Out Prevention. Measure 98 funds are designated in the Special Revenues section (200's) of this document.

Also included in the Special Revenues section of this budget are funds from the state's Student Investment Account (SIA). These SIA grant funds total \$343,791 in this year's budget. This funding stream allows the District to support K-12 counseling, the Community Liaison Coordinator position, more opportunities for local students to access Head Start, a portion of our CTE Teacher position, and other educational efforts.

One area of significant decrease in projected revenue and expenditure is our Title I grant from the federal government. Due to decreases in this funding stream we have projected a 10% decrease in projected revenue and spending in this area. The decrease is projected to change our allotment for 2025-26 to approximately \$338,000 for 2025-26.

Given these revenue sources, the following budget is balanced with expenditures that fund all current positions, programs and supplies at existing levels. While current levels and staffing will be maintained, they also come with a higher price tag each year. Rollup costs for contractual agreements with staff, increasing insurance costs, higher PERS rates and increasing utilities costs are included as "current levels." The District is, and will be, in negotiations with all contractual groups at the time this document and balanced budget are being developed, presented and approved.

This budget is based on revenue consisting of \$2,171,226 from the SSF, added to a beginning fund balance of \$1,500,000. Coupled with Special Revenue funds of \$1,447,942 and a variety of other smaller grants embedded in this document, it brings total available resources for the District equal to \$7,667,756.

Utilizing these revenues effectively as laid out in this 2025-26 budget document will allow the District to maintain current staffing levels. While staffing levels will be maintained, there will be some movement and adjustment into where those positions are allocated, and how responsibilities are divided.

Another change in expenditure is an increase in the administrative costs at Driftwood Elementary. The current Vice Principal position will be changed to a Principal position, solidifying administrative, academic and behavioral support at Driftwood.

Finally, a new Special Education Teacher and two Special Education Assistants have been added to the Driftwood budget. These positions and the funding that supports them are being moved into the General Fund budget. In 2024-25 these positions were contracted through the South Coast ESD Life Skills program, with expenditures being covered by ESD service credits. As the ESD will no longer be providing these services as an option, the POLSD will fund these expenditures through the General Fund.

These are the main changes and adjustments for this year's budget.

This balanced budget will sustain staffing and programs in the Port Orford-Langlois 2CJ School District, providing our students with effective, varied educational opportunities that meet the needs of each one of them individually.

**In Port Orford-Langlois SD2CJ we will continue to help our students.....**

Chart Their Course To Prepare For Their Futures,  
Navigate Challenges With Grace, and  
Anchor Themselves in Their Community.

## **BUDGET OVERVIEW**

School Districts and Education Service Districts in Oregon use the Program Budgeting and Accounting Manual established by the Oregon Department of Education. The revenues and expenditures are accounted for in separate units called Funds. Each fund is a self-balancing set of accounts that shows its assets, liabilities, reserves, fund balances, revenues and expenditures.

### **General Fund – 100**

The General Fund is the general operation of the School District, except those required to be recorded in other funds. The majority of the revenue in the current fiscal year is represented by local taxes, state revenue and available beginning net working capital.

### **Special Revenue Fund – 200**

The Special Revenue Fund account is for various restricted used grants from the federal government and specific purpose projects. Included in this fund are Title 1, IDEA (special education), Student Investment Account (SIA), Food Service, Student body Funds, Bus Replacement and other grants and contracts that are outlined in the Summary of Special Revenue Fund.

Function describes the type of activity that is carried out. They provide program and service area information. These are broken out into 7 major functions.

<b>1000 Instruction</b>	Activities dealing directly with the teaching of students, or the interaction between teacher and students.
<b>2000 Supporting Services</b>	Services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.
<b>3000 Enterprise and Community Services</b>	Activities which provide services to or interaction with the greater community and are indirectly related to the education of pupils.
<b>4000 Facilities Acquisition and Construction</b>	Activities concerned with the acquisition of land and buildings or major renovation and repair.
<b>5000 Debt Service and Transfers</b>	Activities that service the debt of the District and transfers from one fund to another fund within the district.
<b>6000 Contingency</b>	Expenditures which cannot be foreseen and planned in the budget process which can only be expended by Board resolution.
<b>7000 Unappropriated Ending Fund Balance</b>	An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year, and the time when sufficient new revenues become available to meet cash flow needs of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.



Expenditures are also divided into specific categories to define the service or commodity bought. These categories are also divided into objects for more detailed accounting.

- 100 Salaries** – The gross salaried amounts paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.
- 200 Employee Benefits** – Amounts paid by the District on behalf of employees. Such payments include group health insurance, contributions to employee retirement, social security, workers compensation, and unemployment insurance.
- 300 Purchased Services** – Amounts paid for personal services rendered by personnel who are not on the payroll of the District, and other services which the District may purchase, with the primary reason for the purchase is the service provided.
- 400 Supplies and Materials** – Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
- 500 Capital Outlay** – Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvement of grounds; construction of buildings, additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.
- 600 Other Objects** – Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.
- 700 Transfers** – This object does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow through funds to the recipient.

**PORT ORFORD-LANGLAIS SCHOOL DISTRICT NO. 2CJ  
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR  
SUMMARY OF RESOURCES BY FUND AND FUNCTION**

	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Proposed 2025-2026	Increase/ -Decrease	% Change	% Total Budget Appropriations
<b><u>100 - GENERAL FUND</u></b>							
1000 Local	\$ 2,212,087	\$ 2,421,749	\$ 2,438,801	\$ 2,484,058	\$ 45,257	1.86%	39.94%
2000 Intermediate	\$ 265	\$ 107	\$ 350	\$ 350	\$ -	0.00%	0.01%
3000 State	\$ 1,737,433	\$ 2,149,196	\$ 2,259,036	\$ 2,235,406	\$ (23,630)	-1.05%	35.94%
4000 Federal	\$ 38,470	\$ 36,298	\$ 40,000	\$ -	\$ (40,000)	-100.00%	0.00%
5300 Sale of Assets/Insurance Proceeds	\$ -	\$ 18,254	\$ -	\$ -	\$ -	-	0.00%
5400 Beginning Cash	\$ 1,845,254	\$ 10,211	\$ 2,355,000	\$ 1,500,000	\$ (855,000)	-36.31%	24.12%
<b>Total General Fund</b>	<b>5,833,508</b>	<b>4,635,816</b>	<b>7,093,187</b>	<b>6,219,814</b>	<b>-873,373</b>	<b>-12.31%</b>	<b>100.00%</b>
<b><u>200 - Special Revenue Fund</u></b>							
1000 Local	\$ 52,291	\$ 63,924	\$ 57,500	\$ 37,000	\$ (20,500.00)	-35.65%	2.56%
2000 Intermediate	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000.00	-	0.10%
3000 State	\$ 648,421	\$ 569,623	\$ 634,660	\$ 573,274	\$ (61,386.42)	-9.67%	39.59%
4000 Federal	\$ 1,688,351	\$ 2,226,302	\$ 613,248	\$ 786,669	\$ 173,420.67	28.28%	54.33%
5100 Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
5200 Interfund Transfer	\$ 30,000	\$ 50,000	\$ 100,000	\$ 25,000	\$ (75,000.00)	-75.00%	1.73%
5300 Sale of Assets/Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
5400 Beginning Cash	\$ 553,733	\$ (10,711)	\$ 447,025	\$ 20,000	\$ (427,025)	-95.53%	0.32%
<b>Total Special Revenue Fund</b>	<b>2,972,797</b>	<b>2,899,138</b>	<b>1,852,433</b>	<b>1,447,942</b>	<b>-404,491</b>	<b>-187.57%</b>	<b>100.00%</b>
<b><u>400 - Capital Projects Fund</u></b>							
5200 Interfund Transfer	\$ -	\$ -	\$ 355,000	\$ -	\$ (355,000)	-100.00%	0.00%
<b>Total Capital Projects Fund</b>	<b>0</b>	<b>0</b>	<b>355,000</b>	<b>0</b>	<b>-355,000</b>	<b>-100.00%</b>	<b>0.00%</b>
<b>Total Resources</b>	<b>8,806,305</b>	<b>7,534,954</b>	<b>9,300,620</b>	<b>7,667,756</b>	<b>(1,632,864)</b>	<b>-17.56%</b>	

**PORT ORFORD-LANGLAIS SCHOOL DISTRICT NO. 2CJ  
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR  
SUMMARY OF REQUIREMENTS BY FUND AND FUNCTION**

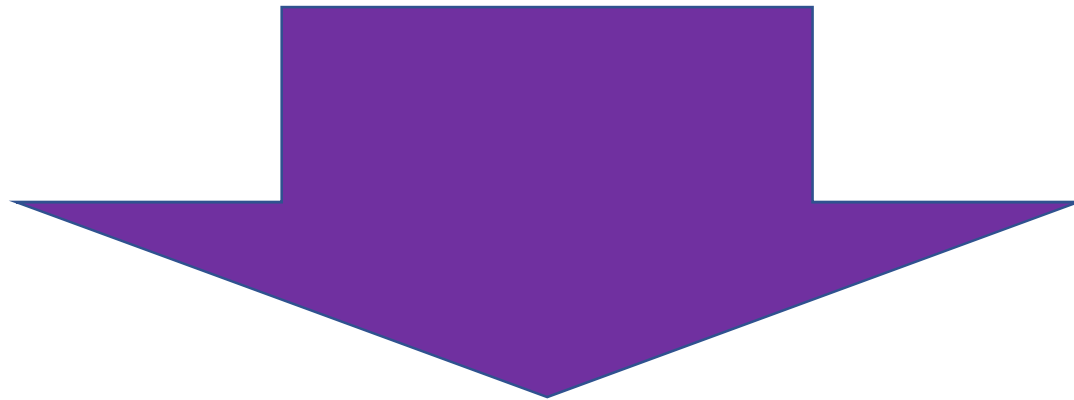
	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	Proposed 2025-2026	Increase/ -Decrease	% Change	% Total Budget Appropriations
<b>100 - GENERAL FUND</b>							
<b>Instruction</b>							
1110 Elementary School Programs	\$ 497,156	\$ 532,065	\$ 738,188	\$ 936,338	\$ 198,150	26.84%	15.05%
1120 Middle School Programs	\$ 370,250	\$ 258,214	\$ 495,791	\$ 612,082	\$ 116,291	23.46%	9.84%
1130 High School Programs	\$ 479,990	\$ 273,446	\$ 868,141	\$ 798,400	\$ (69,741)	-8.03%	12.84%
1140 Pre-Kindergarten Programs	\$ 10,711	\$ 10,711	\$ -	\$ -	\$ -	0.00%	0.00%
1250 Resource Room	\$ 248,940	\$ 326,139	\$ 502,792	\$ 705,142	\$ 202,350	40.25%	11.34%
1281 Alternative Education Programs	\$ 1,085	\$ 23,160	\$ 27,000	\$ 20,000	\$ (7,000)	-25.93%	0.32%
	<u>1,608,132</u>	<u>1,423,735</u>	<u>2,631,912</u>	<u>3,071,962</u>	<u>440,050</u>	<u>16.72%</u>	<u>49.39%</u>
<b>Support Services</b>							
2120 Guidance Services	2,508	4,271	4,340	2,258	(2,082)	-47.98%	0.04%
2130 Health Services	-	109,147	145,000	21,082	(123,918)	-85.46%	0.34%
2150 Speech/Audiology Services	47,543	38,164	115,038	39,000	(76,038)	-66.10%	0.63%
2210 Improvement of Instruction	-	3,702	10,000	10,000	-	0.00%	0.16%
2220 Educational Media Services	82,046	48,252	52,878	68,072	15,194	28.73%	1.09%
2240 Instructional Staff Development	-	711	22,000	22,000	-	0.00%	0.35%
2230 Assessment And Testing	2,717	2,747	2,964	2,794	(170)	-5.74%	0.04%
2310 Board of Education	64,391	55,755	81,402	72,050	(9,352)	-11.49%	1.16%
2320 Executive Administration	85,085	137,626	130,754	178,102	47,348	36.21%	2.86%
2410 Office of Principal	431,753	476,603	731,467	639,306	(92,161)	-12.60%	10.28%
2510 Business Support	52	-	-	-	-	0.00%	0.00%
2520 Fiscal Services	162,480	177,189	322,034	240,599	(81,435)	-25.29%	3.87%
2540 Operations and Maintenance	529,750	625,460	722,623	739,094	16,471	2.28%	11.88%
2550 Student Transportation Services	305,401	363,014	389,944	371,640	(18,304)	-4.69%	5.98%
2640 Human Resources	98,101	106,796	117,429	141,646	24,217	20.62%	2.28%
2660 Technology Services	249,520	294,264	342,520	310,947	(31,573)	-9.22%	5.00%
2700 Supplemental Retirement	3,236	-	3,000	4,262	1,262	42.07%	0.07%
3100 Food Services	-	-	20,270	-	(20,270)	-100.00%	0.00%
	<u>2,064,584</u>	<u>2,443,701</u>	<u>3,213,663</u>	<u>2,862,852</u>	<u>(350,811)</u>	<u>-10.92%</u>	<u>51.71%</u>
<b>Other Services</b>							
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
5200 Transfers	\$ 30,000	\$ 50,000	\$ 455,000	\$ 25,000	\$ (430,000)	-94.51%	0.40%
4000 Facility Construction	\$ 495	\$ 4,693	\$ 42,612	\$ 10,000	\$ (32,612)	-76.53%	0.16%
6000 Contingency	\$ -	\$ -	\$ 500,000	\$ -	\$ (500,000)	-100.00%	0.00%
7000 Unappropriated	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	0.00%	4.02%
	<u>30,495</u>	<u>54,693</u>	<u>1,247,612</u>	<u>285,000</u>	<u>(962,612)</u>	<u>-51.32%</u>	<u>9.83%</u>
<b>Total General Fund</b>	<b><u>3,703,211</u></b>	<b><u>3,922,129</u></b>	<b><u>7,093,187</u></b>	<b><u>6,219,814</u></b>	<b><u>-873,373</u></b>	<b><u>-12.31%</u></b>	<b><u>100.00%</u></b>
<b>200 -SPECIAL REVENUE FUND</b>							
1000 Instruction	\$ 926,348	\$ 1,514,981	\$ 994,526	\$ 818,517	\$ (176,009)	-17.70%	56.53%
2000 Support Services	\$ 1,180,032	\$ 379,665	\$ 491,065	\$ 285,322	\$ (205,743)	-41.90%	19.71%
3000 Community Services	\$ 266,294	\$ 295,894	\$ 291,842	\$ 193,500	\$ (98,342)	-33.70%	13.36%
4000 Facility Construction	\$ 44,385	\$ 591,037	\$ -	\$ 150,603	\$ 150,603	0.00%	10.40%
5000 Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
7000 Unappropriated	\$ -	\$ -	\$ 75,000	\$ -	\$ (75,000)	-100.00%	0.00%
<b>Total Special Revenue Fund</b>	<b><u>2,417,059</u></b>	<b><u>2,781,576</u></b>	<b><u>1,852,433</u></b>	<b><u>1,447,942</u></b>	<b><u>(404,491)</u></b>	<b><u>-27.95%</u></b>	<b><u>100.00%</u></b>
<b>400 -CAPITAL PROJECTS FUND</b>							
2000 Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
4000 Facility Construction	\$ -	\$ -	\$ 355,000	\$ -	\$ (355,000)	-100.00%	0.00%
<b>Total Capital Projects Fund</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>355,000</u></b>	<b><u>0</u></b>	<b><u>(355,000)</u></b>	<b><u>-100.00%</u></b>	<b><u>100.00%</u></b>
<b>Total Requirements</b>	<b><u>\$ 6,120,270</u></b>	<b><u>\$ 6,703,705</u></b>	<b><u>\$ 9,300,620</u></b>	<b><u>\$ 7,667,756</u></b>	<b><u>\$ (1,173,463)</u></b>	<b><u>-12.62%</u></b>	

**PORT ORFORD-LANGLOIS SCHOOL DISTRICT 2CJ  
PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR  
FTE BY FUND AND FUNCTION**

			Adopted 2024-2025	Proposed 2025-2026	Change	Admin Supv/Conf	Licensed	Classified	
<b>GENERAL FUND</b>									
<b>Instruction</b>									
111	1110	Elementary School Programs	6.70	8.09	1.39	-	6.68	1.41	-
112	1120	Middle School Programs	3.51	4.28	0.77	-	4.28	-	-
113	1130	High School Programs	5.77	5.00	(0.77)	-	5.00	-	-
125	1250	Resource Room	5.55	8.28	2.73	-	2.00	6.28	-
			21.52	25.64	4.12	-	17.96	7.69	-
<b>Support Services</b>									
222	2220	Educational Media Services	0.90	1.14	0.25	-	-	1.14	-
232	2320	Executive Administration	0.53	0.58	0.05	0.58	-	-	-
241	2410	Office of Principal	4.95	4.67	(0.28)	4.67	-	2.00	2.00
252	2520	Fiscal Services	2.00	1.60	(0.40)	1.60	-	0.60	0.60
254	2540	Operations and Maintenance	4.47	4.48	0.01	4.48	-	3.98	3.98
255	2550	Student Transportation Services	4.25	3.40	(0.85)	3.40	-	2.90	2.90
264	2640	Human Resource Services	1.00	1.00	-	1.00	-	1.00	1.00
266	2660	Technology Services	1.00	1.00	-	1.00	-	-	-
			19.09	17.87	(1.23)	16.72	-	11.62	-
<b>Total General Fund</b>			<b>40.62</b>	<b>43.51</b>	<b>2.89</b>	<b>16.72</b>	<b>17.96</b>	<b>19.30</b>	10.47
<b>Special Revenue Fund</b>									
205	205	Food Service Fund (24-25)	2.00	-	(2.00)	-	-	-	-
236	236	Early Literacy Grant	0.50	0.49	(0.01)	-	0.49	-	-
250	250	Title IA	3.79	3.14	(0.64)	-	1.50	1.65	-
251	251	SIA	4.49	2.21	(2.29)	-	2.19	-	(0.01)
252	252	High School Success (M98)	0.50	0.65	0.15	-	0.19	0.45	(0.00)
290	290	IDEA Part B	0.90	1.15	0.26	-	-	1.15	-
220	220	ASPIRE	-	0.20	0.20	-	-	0.20	-
299	299	Food Service Fund (25-26)	-	2.00	2.00	-	-	2.00	-
<b>Total Special Revenue Fund</b>			<b>12.17</b>	<b>9.84</b>	<b>(2.33)</b>	-	<b>4.38</b>	<b>5.45</b>	(0.02)
<b>Total FTE</b>			<b>52.79</b>	<b>53.35</b>	<b>0.56</b>	<b>16.72</b>	<b>22.33</b>	<b>24.75</b>	-
			<b>54.17</b>	<b>53.35</b>					

# GENERAL FUND

**The main fund for the District is the General Fund. With an estimated \$6,219,814.03 the General Fund comprises 81% of the total budget for the 2025-2026 fiscal year.**



Port Orford-Langlois School District 2CJ  
P.O. Box 8 Port Orford, OR 97465

Resources Report

Fund		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 100</b>	<b>GENERAL FUND</b>						
1111	CURRENT YEARS TAXES	2,056,843.10	2,174,810.63	2,216,151.00	0.00	2,287,058.00	0.00
1112	PRIOR YEAR'S TAXES	50,594.33	87,584.82	75,000.00	0.00	28,000.00	0.00
1113	COUNTY TAX SALES BACK TAX	20,226.90	22,757.47	25,000.00	0.00	22,000.00	0.00
1510	INTEREST ON INVESTMENTS	74,700.17	127,995.56	75,000.00	0.00	100,000.00	0.00
1990	MISCELLANEOUS REVENUES	9,722.18	8,600.71	47,650.00	0.00	47,000.00	0.00
2101	COUNTY SCHOOL FUNDS	264.57	107.37	350.00	0.00	350.00	0.00
3101	STATE SCHOOL SUPPORT - GENERL	1,711,793.52	2,119,425.27	2,224,569.00	0.00	2,203,406.03	0.00
3103	COMMON SCHOOL FUND	25,639.58	29,770.75	34,467.00	0.00	32,000.00	0.00
4801	FEDERAL FOREST FEES	38,470.03	36,297.86	40,000.00	0.00	0.00	0.00
5300	SALE/COMP LOSS OF ASSETS	0.00	18,254.06	0.00	0.00	0.00	0.00
5400	BEGINNING FUND BALANCE	1,845,253.65	10,211.00	2,355,000.00	0.00	1,500,000.00	0.00
<b>Total Fund 100</b>	<b>GENERAL FUND</b>	<b>5,833,508.03</b>	<b>4,635,815.50</b>	<b>7,093,187.00</b>	<b>0.00</b>	<b>6,219,814.03</b>	<b>0.00</b>

## Resources Report

Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
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Grand Totals:

5,833,508.03	4,635,815.50	7,093,187.00	0.00	6,219,814.03	0.00
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Port Orford-Langlois School District 2CJ  
P.O. Box 8 Port Orford, OR 97465

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 100 GENERAL FUND</b>							
Function	<b>1111 ELEMENTARY INSTRUCTION</b>						
	111 LICENSED SALARIES	275,253.37	292,620.52	382,530.00	5.84	454,793.04	6.68
	112 CLASSIFIED SALARIES	0.00	19,718.81	20,965.00	0.85	32,696.61	1.41
	121 SUBSTITUTE LIC SALARIES	26,432.90	13,150.98	0.00	0.00	17,098.78	0.00
	122 SUBSTITUTE CLASS SALARIES	6,290.55	1,042.31	0.00	0.00	8,145.61	0.00
	130 ADDITIONAL SALARY	165.23	1,848.72	0.00	0.00	4,330.30	0.00
	210 P E R S	76,507.93	84,361.23	126,858.00	0.00	156,750.33	0.00
	220 SOCIAL SECURITY	23,023.42	23,137.58	30,870.00	0.00	39,555.23	0.00
	231 WORKER'S COMPENSATION	1,232.21	1,225.30	1,965.00	0.00	2,329.81	0.00
	232 UNEMPLOYMENT COMPENSATION	299.16	302.35	404.00	0.00	517.09	0.00
	233 PAID LEAVE OREGON	795.82	1,195.49	1,614.00	0.00	2,068.20	0.00
	240 CONTRACTUAL EMPLOYEE BENEFITS	85,898.02	88,497.69	169,732.00	0.00	208,053.47	0.00
	410 CONSUMABLE SUPPLIES	896.47	460.59	3,000.00	0.00	10,000.00	0.00
	420 TEXTBOOKS	360.49	4,503.68	250.00	0.00	0.00	0.00
Function	<b>1121 MID/JR HI INSTRUCTION</b>						
	111 LICENSED SALARIES	202,044.90	121,112.59	233,166.00	3.51	299,833.00	4.28
	121 SUBSTITUTE LIC SALARIES	4,924.75	17,048.18	25,000.00	0.00	17,098.78	0.00
	122 SUBSTITUTE CLASS SALARIES	0.00	0.00	0.00	0.00	8,145.61	0.00
	210 P E R S	57,066.17	37,326.59	72,351.00	0.00	99,924.94	0.00
	220 SOCIAL SECURITY	15,861.72	10,401.98	17,837.00	0.00	25,888.84	0.00
	231 WORKER'S COMPENSATION	819.28	557.63	1,131.00	0.00	1,451.74	0.00
	232 UNEMPLOYMENT COMPENSATION	200.65	126.98	232.00	0.00	324.86	0.00
	233 PAID LEAVE OREGON	529.86	502.11	933.00	0.00	1,298.93	0.00
	240 CONTRACTUAL EMPLOYEE BENEFITS	53,384.39	35,351.03	92,448.00	0.00	119,891.34	0.00
	341 TRAVEL, LOCAL IN DISTRICT	628.08	984.41	0.00	0.00	1,000.00	0.00
	342 TRAVEL, OUT OF DISTRICT	136.46	0.00	0.00	0.00	0.00	0.00
	410 CONSUMABLE SUPPLIES	0.00	0.00	2,000.00	0.00	2,000.00	0.00
Function	<b>1122 MID/JR HI COCURRICULUM</b>						
	130 ADDITIONAL SALARY	22,867.43	24,136.00	28,510.00	0.00	21,639.72	0.00
	210 P E R S	2,696.56	3,509.75	8,849.00	0.00	2,720.68	0.00
	220 SOCIAL SECURITY	1,800.39	1,829.04	2,178.00	0.00	1,655.41	0.00
	231 WORKER'S COMPENSATION	92.98	99.13	141.00	0.00	100.04	0.00



Requirements Report

	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026	
<b>Fund 100 GENERAL FUND</b>							
<b>Function 1122 MID/JR HI COCURRICULUM</b>							
232	UNEMPLOYMENT COMPENSATION	22.70	23.96	27.00	0.00	21.59	0.00
233	PAID LEAVE OREGON	57.34	95.59	113.00	0.00	86.58	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0.00	8.64	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	541.82	122.85	500.00	0.00	500.00	0.00
410	CONSUMABLE SUPPLIES	1,612.14	176.28	2,000.00	0.00	500.00	0.00
415	AWARDS	0.00	0.00	175.00	0.00	0.00	0.00
460	NON-CONSUMABLE SUPPLIES	1,354.26	983.80	2,700.00	0.00	2,500.00	0.00
640	DUES AND FEES	3,608.00	3,817.68	5,500.00	0.00	5,500.00	0.00
<b>Function 1131 HIGH SCHOOL INSTRUCTION</b>							
111	LICENSED SALARIES	226,868.84	61,209.36	356,662.00	5.33	294,423.80	5.00
112	CLASSIFIED SALARIES	0.00	0.00	10,541.00	0.44	0.00	0.00
121	SUBSTITUTE LIC SALARIES	17,550.69	18,381.24	20,000.00	0.00	17,098.90	0.00
122	SUBSTITUTE CLASS SALARIES	0.00	0.00	0.00	0.00	8,145.73	0.00
130	ADDITIONAL SALARY	544.13	1,841.23	0.00	0.00	0.00	0.00
210	P E R S	64,983.99	18,810.82	113,947.00	0.00	98,166.10	0.00
220	SOCIAL SECURITY	18,182.34	6,477.71	28,090.00	0.00	24,742.46	0.00
231	WORKER'S COMPENSATION	973.72	325.07	1,787.00	0.00	1,443.87	0.00
232	UNEMPLOYMENT COMPENSATION	232.65	81.31	366.00	0.00	318.35	0.00
233	PAID LEAVE OREGON	593.57	300.91	2,430.00	0.00	1,273.84	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	56,052.49	18,984.77	139,782.00	0.00	145,120.14	0.00
341	TRAVEL, LOCAL IN DISTRICT	628.06	927.78	1,000.00	0.00	1,000.00	0.00
342	TRAVEL, OUT OF DISTRICT	1,219.51	0.00	0.00	0.00	0.00	0.00
390	OTHER PROF/TECH SRVS	0.00	0.00	1,000.00	0.00	0.00	0.00
410	CONSUMABLE SUPPLIES	1.56	10.78	3,000.00	0.00	4,500.00	0.00
420	TEXTBOOKS	0.00	0.00	1,000.00	0.00	0.00	0.00
460	NON-CONSUMABLE SUPPLIES	0.00	10,128.41	20,000.00	0.00	5,000.00	0.00
640	DUES AND FEES	125.10	373.90	1,000.00	0.00	0.00	0.00
<b>Function 1132 HS COCURRICULUM</b>							
113	MANAGERIAL-LIC SALARIES	8,792.14	0.00	0.00	0.00	0.00	0.00
130	ADDITIONAL SALARY	40,959.53	67,988.62	68,749.00	0.00	103,656.65	0.00
210	P E R S	8,438.24	15,900.56	21,335.00	0.00	24,558.55	0.00
220	SOCIAL SECURITY	3,866.49	5,261.97	5,258.00	0.00	8,234.12	0.00
231	WORKER'S COMPENSATION	204.15	269.13	351.00	0.00	447.23	0.00

## Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 100 GENERAL FUND</b>							
Function	<b>1132 HS COCURRICULUM</b>						
	232 UNEMPLOYMENT COMPENSATION	48.89	67.28	69.00	0.00	103.48	0.00
	233 PAID LEAVE OREGON	92.66	268.61	274.00	0.00	414.28	0.00
	240 CONTRACTUAL EMPLOYEE BENEFITS	0.00	588.11	0.00	0.00	2,252.07	0.00
	322 REPAIRS AND MAINTENANCE	0.00	9,361.97	15,000.00	0.00	15,000.00	0.00
	342 TRAVEL, OUT OF DISTRICT	4,050.93	4,514.81	10,500.00	0.00	5,500.00	0.00
	391 PHYSICALS	0.00	0.00	1,000.00	0.00	1,000.00	0.00
	410 CONSUMABLE SUPPLIES	1,868.18	7,337.17	15,000.00	0.00	11,000.00	0.00
	460 NON-CONSUMABLE SUPPLIES	10,422.34	5,673.31	10,000.00	0.00	5,000.00	0.00
	640 DUES AND FEES	13,289.80	18,360.87	20,000.00	0.00	20,000.00	0.00
Function	<b>1140 PREKINDERGARTEN PROGRAMS</b>						
	310 INSTRUCTIONAL PROF/TECH	10,711.21	10,711.00	0.00	0.00	0.00	0.00
Function	<b>1250 RESOURCE ROOMS</b>						
	111 LICENSED SALARIES	46,249.63	55,902.00	61,048.00	1.00	154,892.43	2.00
	112 CLASSIFIED SALARIES	39,721.66	43,233.56	110,942.00	4.55	184,668.43	6.28
	113 MANAGERIAL-LIC SALARIES	11,000.00	11,000.00	5,500.00	0.00	5,500.00	0.00
	121 SUBSTITUTE LIC SALARIES	0.00	1,680.00	0.00	0.00	0.00	0.00
	122 SUBSTITUTE CLASS SALARIES	687.86	1,709.65	0.00	0.00	0.00	0.00
	130 ADDITIONAL SALARY	670.11	1,636.50	5,775.00	0.00	0.00	0.00
	210 P E R S	26,110.54	34,630.47	56,535.00	0.00	112,213.67	0.00
	220 SOCIAL SECURITY	6,811.77	8,059.72	14,021.00	0.00	26,397.10	0.00
	231 WORKER'S COMPENSATION	409.60	491.64	938.00	0.00	1,671.51	0.00
	232 UNEMPLOYMENT COMPENSATION	89.42	105.43	182.00	0.00	345.12	0.00
	233 PAID LEAVE OREGON	237.86	421.29	733.00	0.00	1,380.36	0.00
	240 CONTRACTUAL EMPLOYEE BENEFITS	33,642.76	37,867.00	108,618.00	0.00	194,073.36	0.00
	310 INSTRUCTIONAL PROF/TECH	0.00	0.00	5,000.00	0.00	5,000.00	0.00
	319 OTHER INSTRUCT PROF/TECH	77,783.00	125,195.81	125,000.00	0.00	10,000.00	0.00
	341 TRAVEL, LOCAL IN DISTRICT	426.47	381.26	1,500.00	0.00	500.00	0.00
	342 TRAVEL, OUT OF DISTRICT	3,027.41	3,419.39	3,500.00	0.00	5,000.00	0.00
	410 CONSUMABLE SUPPLIES	556.14	210.19	2,500.00	0.00	2,500.00	0.00
	460 NON-CONSUMABLE SUPPLIES	602.00	0.00	0.00	0.00	0.00	0.00
	640 DUES AND FEES	913.90	195.00	1,000.00	0.00	1,000.00	0.00
Function	<b>1281 ALTERNATIVE EDUCATION</b>						
	374 OTHER TUITION	1,085.00	23,160.00	25,000.00	0.00	20,000.00	0.00

## Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 100 GENERAL FUND</b>							
Function	1281 ALTERNATIVE EDUCATION						
	375 ADVANCED DIPLOMA	0.00	0.00	2,000.00	0.00	0.00	0.00
Function	2120 GUIDANCE SERVICES						
	130 ADDITIONAL SALARY	0.00	1,653.33	1,750.00	0.00	1,600.00	0.00
	210 P E R S	1,961.56	2,064.52	2,000.00	0.00	520.32	0.00
	220 SOCIAL SECURITY	507.60	513.33	500.00	0.00	122.40	0.00
	231 WORKER'S COMPENSATION	26.14	26.41	25.00	0.00	7.07	0.00
	232 UNEMPLOYMENT COMPENSATION	6.64	6.70	10.00	0.00	1.60	0.00
	233 PAID LEAVE OREGON	6.40	6.61	5.00	0.00	6.40	0.00
	240 CONTRACTUAL EMPLOYEE BENEFITS	0.00	0.48	50.00	0.00	0.00	0.00
Function	2130 HEALTH SERVICES						
	390 OTHER PROF/TECH SRVS	0.00	109,147.07	145,000.00	0.00	0.00	0.00
Function	2134 NURSE SERVICES						
	112 CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	19,421.20	0.00
	220 SOCIAL SECURITY	0.00	0.00	0.00	0.00	1,485.72	0.00
	231 WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	78.31	0.00
	232 UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	19.43	0.00
	233 PAID LEAVE OREGON	0.00	0.00	0.00	0.00	77.68	0.00
Function	2150 SPEECH & AUDIOLOGY SRVS						
	111 LICENSED SALARIES	0.00	0.00	63,490.00	1.00	0.00	0.00
	210 P E R S	0.00	0.00	19,701.00	0.00	0.00	0.00
	220 SOCIAL SECURITY	0.00	0.00	4,857.00	0.00	0.00	0.00
	231 WORKER'S COMPENSATION	0.00	0.00	309.00	0.00	0.00	0.00
	232 UNEMPLOYMENT COMPENSATION	0.00	0.00	63.00	0.00	0.00	0.00
	233 PAID LEAVE OREGON	0.00	0.00	254.00	0.00	0.00	0.00
	240 CONTRACTUAL EMPLOYEE BENEFITS	0.00	0.00	26,364.00	0.00	0.00	0.00
	319 OTHER INSTRUCT PROF/TECH	47,543.13	38,164.41	0.00	0.00	39,000.00	0.00
Function	2210 IMPRVT INSTRUCTION SRVS						
	374 OTHER TUITION	0.00	3,702.00	10,000.00	0.00	10,000.00	0.00
Function	2220 EDUCATIONAL MEDIA SERVICE						
	112 CLASSIFIED SALARIES	30,603.39	15,208.11	21,514.00	0.90	28,982.06	1.14
	122 SUBSTITUTE CLASS SALARIES	4,375.80	3,670.96	0.00	0.00	0.00	0.00
	130 ADDITIONAL SALARY	350.26	604.77	0.00	0.00	0.00	0.00

## Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 100 GENERAL FUND</b>							
<b>Function 2220</b>	<b>EDUCATIONAL MEDIA SERVICE</b>						
210	P E R S	7,394.39	5,497.70	6,676.00	0.00	9,424.91	0.00
220	SOCIAL SECURITY	2,703.16	1,490.50	1,646.00	0.00	2,217.02	0.00
231	WORKER'S COMPENSATION	152.70	84.72	114.00	0.00	162.90	0.00
232	UNEMPLOYMENT COMPENSATION	35.37	19.50	22.00	0.00	28.92	0.00
233	PAID LEAVE OREGON	90.61	77.93	86.00	0.00	115.92	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	35,228.51	20,403.24	16,245.00	0.00	26,040.11	0.00
390	OTHER PROF/TECH SRVS	1,000.00	1,000.00	1,100.00	0.00	1,000.00	0.00
410	CONSUMABLE SUPPLIES	112.26	194.49	950.00	0.00	100.00	0.00
430	LIBRARY BOOKS	0.00	0.00	650.00	0.00	0.00	0.00
440	PERIODICALS	0.00	0.00	200.00	0.00	0.00	0.00
460	NON-CONSUMABLE SUPPLIES	0.00	0.00	1,675.00	0.00	0.00	0.00
470	COMPUTER SOFTWARE	0.00	0.00	2,000.00	0.00	0.00	0.00
<b>Function 2230</b>	<b>ASSESSMENT AND TESTING</b>						
130	ADDITIONAL SALARY	2,000.00	2,000.00	2,100.00	0.00	2,000.00	0.00
210	P E R S	565.58	589.10	682.00	0.00	622.22	0.00
220	SOCIAL SECURITY	137.11	140.48	160.00	0.00	153.12	0.00
231	WORKER'S COMPENSATION	7.94	8.05	12.00	0.00	8.65	0.00
232	UNEMPLOYMENT COMPENSATION	1.80	1.80	2.00	0.00	1.92	0.00
233	PAID LEAVE OREGON	4.80	7.44	8.00	0.00	7.92	0.00
<b>Function 2240</b>	<b>STAFF DEVELOPMENT</b>						
342	TRAVEL, OUT OF DISTRICT	0.00	711.17	21,000.00	0.00	21,000.00	0.00
410	CONSUMABLE SUPPLIES	0.00	0.00	1,000.00	0.00	1,000.00	0.00
<b>Function 2310</b>	<b>BOARD OF EDUCATION SRVS</b>						
324	RENTALS	0.00	0.00	500.00	0.00	0.00	0.00
341	TRAVEL, LOCAL IN DISTRICT	8.71	27.81	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	4,680.84	4,054.22	10,000.00	0.00	5,000.00	0.00
353	POSTAGE	0.00	0.00	300.00	0.00	50.00	0.00
354	ADVERTISING	562.50	1,541.25	1,500.00	0.00	1,500.00	0.00
381	AUDIT SERVICES	32,445.50	28,910.00	37,000.00	0.00	36,000.00	0.00
382	LEGAL SERVICES	2,275.30	0.00	2,000.00	0.00	2,000.00	0.00
384	NEGOTIATION SERVICES	0.00	0.00	2,000.00	0.00	0.00	0.00
388	ELECTION SERVICES	1,114.73	0.00	500.00	0.00	500.00	0.00
389	OTH NON-INST PROF/TECH	11,607.67	6,389.48	10,000.00	0.00	7,000.00	0.00

## Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 100 GENERAL FUND</b>							
Function	<b>2310 BOARD OF EDUCATION SRVS</b>						
	410 CONSUMABLE SUPPLIES	507.84	520.94	1,000.00	0.00	1,000.00	0.00
	640 DUES AND FEES	1,293.25	3,353.25	4,000.00	0.00	4,000.00	0.00
	651 LIABILITY INSURANCE	9,895.00	10,958.00	12,602.00	0.00	15,000.00	0.00
Function	<b>2320 EXECUTIVE ADM SERVICES</b>						
	113 MANAGERIAL-LIC SALARIES	46,217.96	79,346.88	77,257.00	0.53	81,902.37	0.58
	130 ADDITIONAL SALARY	0.00	5,692.32	0.00	0.00	0.00	0.00
	210 P E R S	12,400.30	23,634.58	19,337.00	0.00	24,325.08	0.00
	220 SOCIAL SECURITY	3,237.00	6,505.34	5,911.00	0.00	6,265.56	0.00
	231 WORKER'S COMPENSATION	174.62	321.28	367.00	0.00	325.15	0.00
	232 UNEMPLOYMENT COMPENSATION	40.40	84.98	78.00	0.00	81.84	0.00
	233 PAID LEAVE OREGON	81.08	340.13	309.00	0.00	327.60	0.00
	240 CONTRACTUAL EMPLOYEE BENEFITS	19,051.58	11,814.22	15,395.00	0.00	32,847.76	0.00
	342 TRAVEL, OUT OF DISTRICT	1,568.86	6,870.59	6,000.00	0.00	5,000.00	0.00
	382 LEGAL SERVICES	0.00	968.50	1,500.00	0.00	2,000.00	0.00
	389 OTH NON-INST PROF/TECH	0.00	0.00	0.00	0.00	20,000.00	0.00
	410 CONSUMABLE SUPPLIES	1,518.49	581.48	1,500.00	0.00	3,526.59	0.00
	415 AWARDS	0.00	0.00	500.00	0.00	0.00	0.00
	440 PERIODICALS	0.00	0.00	100.00	0.00	0.00	0.00
	460 NON-CONSUMABLE SUPPLIES	0.00	670.39	1,000.00	0.00	0.00	0.00
	640 DUES AND FEES	795.00	795.00	1,500.00	0.00	1,500.00	0.00
Function	<b>2410 OFFICE OF PRINCIPAL</b>						
	112 CLASSIFIED SALARIES	57,725.77	60,562.64	64,741.00	1.95	66,689.55	2.00
	113 MANAGERIAL-LIC SALARIES	158,879.77	177,026.18	296,363.00	3.00	260,666.95	2.67
	122 SUBSTITUTE CLASS SALARIES	2,990.95	4,816.67	5,000.00	0.00	0.00	0.00
	130 ADDITIONAL SALARY	2,851.57	2,331.09	2,000.00	0.00	0.00	0.00
	210 P E R S	66,165.29	75,091.62	112,051.00	0.00	106,456.34	0.00
	220 SOCIAL SECURITY	17,627.16	19,777.42	27,626.00	0.00	26,475.54	0.00
	231 WORKER'S COMPENSATION	883.46	968.37	1,774.00	0.00	1,435.03	0.00
	232 UNEMPLOYMENT COMPENSATION	223.89	244.72	360.00	0.00	327.22	0.00
	233 PAID LEAVE OREGON	491.20	978.89	1,446.00	0.00	1,309.40	0.00
	240 CONTRACTUAL EMPLOYEE BENEFITS	68,013.91	74,655.95	114,356.00	0.00	117,196.03	0.00
	310 INSTRUCTIONAL PROF/TECH	0.00	440.06	1,000.00	0.00	0.00	0.00
	323 M&R COPY COST	3,834.25	3,464.29	6,500.00	0.00	6,500.00	0.00

## Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 100 GENERAL FUND</b>							
Function	2410 OFFICE OF PRINCIPAL						
	324 RENTALS	10,609.68	10,655.73	15,000.00	0.00	15,000.00	0.00
	342 TRAVEL, OUT OF DISTRICT	3,869.80	5,333.09	27,500.00	0.00	10,000.00	0.00
	353 POSTAGE	533.88	148.96	1,750.00	0.00	1,750.00	0.00
	374 OTHER TUITION	1,000.00	0.00	5,000.00	0.00	0.00	0.00
	386 DATA PROCESSING SERVICES	0.00	0.00	2,000.00	0.00	0.00	0.00
	410 CONSUMABLE SUPPLIES	15,322.46	20,169.63	17,500.00	0.00	17,500.00	0.00
	411 INSTRUCTIONAL SUPPLIES	6,210.62	8,079.32	14,500.00	0.00	2,000.00	0.00
	415 AWARDS	611.17	407.69	1,000.00	0.00	2,000.00	0.00
	420 TEXTBOOKS	2,422.90	1,109.01	5,000.00	0.00	0.00	0.00
	460 NON-CONSUMABLE SUPPLIES	2,297.07	2,983.12	6,000.00	0.00	4,000.00	0.00
	461 NON-CONSUMABLE INSTRUCTIONAL SUPPLIES	1,081.70	1,119.97	3,000.00	0.00	0.00	0.00
	640 DUES AND FEES	8,106.51	6,238.17	0.00	0.00	0.00	0.00
Function	2510 DIRECTOR OF BUSINESS SUPP						
	410 CONSUMABLE SUPPLIES	51.99	0.00	0.00	0.00	0.00	0.00
Function	2520 FISCAL SERVICES						
	112 CLASSIFIED SALARIES	42,048.65	25,592.62	49,400.00	1.00	31,282.84	0.60
	114 SUPERVISOR-CLASS SALARIES	37,244.38	40,661.60	83,468.00	1.00	88,077.33	1.00
	130 ADDITIONAL SALARY	60.69	0.00	0.00	0.00	1,100.00	0.00
	210 P E R S	23,555.54	20,447.15	41,229.00	0.00	39,173.65	0.00
	220 SOCIAL SECURITY	5,464.59	4,550.58	10,165.00	0.00	9,042.41	0.00
	231 WORKER'S COMPENSATION	316.73	270.03	659.00	0.00	483.67	0.00
	232 UNEMPLOYMENT COMPENSATION	69.63	59.50	133.00	0.00	118.24	0.00
	233 PAID LEAVE OREGON	118.97	237.95	532.00	0.00	472.84	0.00
	240 CONTRACTUAL EMPLOYEE BENEFITS	24,175.64	18,687.12	44,448.00	0.00	31,348.32	0.00
	310 INSTRUCTIONAL PROF/TECH	0.00	0.00	500.00	0.00	0.00	0.00
	323 M&R COPY COST	1,717.77	1,884.21	3,000.00	0.00	3,000.00	0.00
	324 RENTALS	704.46	683.59	3,000.00	0.00	3,000.00	0.00
	341 TRAVEL, LOCAL IN DISTRICT	147.44	1,223.21	1,500.00	0.00	500.00	0.00
	342 TRAVEL, OUT OF DISTRICT	4,140.64	6,631.18	10,000.00	0.00	6,000.00	0.00
	353 POSTAGE	198.85	2,017.00	3,500.00	0.00	2,000.00	0.00
	354 ADVERTISING	0.00	272.18	500.00	0.00	500.00	0.00
	389 OTH NON-INST PROF/TECH	4,792.70	2,290.20	10,000.00	0.00	3,500.00	0.00
	410 CONSUMABLE SUPPLIES	1,398.82	3,958.37	5,000.00	0.00	3,000.00	0.00

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 100 GENERAL FUND</b>							
Function	2520 FISCAL SERVICES						
	460 NON-CONSUMABLE SUPPLIES	1,110.82	212.67	5,000.00	0.00	3,000.00	0.00
	470 COMPUTER SOFTWARE	8,576.02	9,486.32	10,000.00	0.00	10,000.00	0.00
	640 DUES AND FEES	6,637.52	3,373.76	5,000.00	0.00	5,000.00	0.00
Function	2529 OTHER FISCAL SERVICES						
	389 OTH NON-INST PROF/TECH	0.00	34,650.00	35,000.00	0.00	0.00	0.00
Function	2540 PLANT OPERATION & MAINT						
	112 CLASSIFIED SALARIES	114,968.43	122,372.05	130,513.00	3.47	155,950.83	3.98
	114 SUPERVISOR-CLASS SALARIES	32,445.14	39,729.83	41,697.00	1.00	42,936.02	0.50
	122 SUBSTITUTE CLASS SALARIES	0.00	0.00	2,000.00	0.00	0.00	0.00
	130 ADDITIONAL SALARY	524.12	2,789.87	2,500.00	0.00	3,500.00	0.00
	210 P E R S	43,895.32	51,076.81	53,436.00	0.00	59,025.56	0.00
	220 SOCIAL SECURITY	11,145.79	12,491.87	13,174.00	0.00	15,450.15	0.00
	231 WORKER'S COMPENSATION	4,906.82	5,494.77	6,500.00	0.00	6,174.09	0.00
	232 UNEMPLOYMENT COMPENSATION	145.77	163.19	175.00	0.00	202.06	0.00
	233 PAID LEAVE OREGON	297.79	653.07	690.00	0.00	807.73	0.00
	240 CONTRACTUAL EMPLOYEE BENEFITS	51,385.64	50,332.60	75,868.00	0.00	72,047.77	0.00
	322 REPAIRS AND MAINTENANCE	38,776.69	61,124.94	60,000.00	0.00	70,000.00	0.00
	324 RENTALS	0.00	0.00	1,200.00	0.00	1,000.00	0.00
	325 ELECTRICITY	56,566.14	48,415.94	62,000.00	0.00	55,000.00	0.00
	326 FUEL	428.28	2,971.30	3,600.00	0.00	2,500.00	0.00
	327 WATER AND SEWAGE	3,356.33	3,495.04	7,000.00	0.00	7,000.00	0.00
	328 GARBAGE	12,957.42	17,872.17	19,500.00	0.00	19,500.00	0.00
	341 TRAVEL, LOCAL IN DISTRICT	6,670.31	4,273.50	5,000.00	0.00	5,000.00	0.00
	342 TRAVEL, OUT OF DISTRICT	897.28	1,080.81	1,500.00	0.00	1,500.00	0.00
	353 POSTAGE	0.00	16.45	250.00	0.00	0.00	0.00
	389 OTH NON-INST PROF/TECH	28,790.17	46,561.53	40,000.00	0.00	25,000.00	0.00
	410 CONSUMABLE SUPPLIES	17,510.66	59,631.55	50,000.00	0.00	50,000.00	0.00
	460 NON-CONSUMABLE SUPPLIES	14,360.13	4,462.01	15,000.00	0.00	15,000.00	0.00
	540 EQUIPMENT	0.00	0.00	15,000.00	0.00	15,000.00	0.00
	640 DUES AND FEES	574.67	722.41	2,500.00	0.00	1,500.00	0.00
	651 LIABILITY INSURANCE	3,670.75	3,670.75	8,280.00	0.00	9,000.00	0.00
	653 PROPERTY INS PREMIUMS	65,237.00	78,227.00	89,240.00	0.00	90,000.00	0.00
Function	2549 OTH PLANT OPERTN & MAINT						

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 100 GENERAL FUND</b>							
Function	2549 OTH PLANT OPERTN & MAINT						
	322 REPAIRS AND MAINTENANCE	4,105.34	703.98	3,000.00	0.00	3,000.00	0.00
	324 RENTALS	0.00	0.00	500.00	0.00	500.00	0.00
	389 OTH NON-INST PROF/TECH	4,899.82	2,992.65	5,000.00	0.00	5,000.00	0.00
	410 CONSUMABLE SUPPLIES	1,850.21	465.46	2,500.00	0.00	2,500.00	0.00
	460 NON-CONSUMABLE SUPPLIES	5,980.42	0.00	500.00	0.00	500.00	0.00
	640 DUES AND FEES	3,403.42	3,668.88	4,500.00	0.00	4,500.00	0.00
Function	2550 STUDENT TRANSPORTATION						
	112 CLASSIFIED SALARIES	59,912.52	86,034.09	97,574.00	3.25	78,702.20	2.90
	114 SUPERVISOR-CLASS SALARIES	32,445.03	39,729.82	41,697.00	1.00	42,936.02	0.50
	122 SUBSTITUTE CLASS SALARIES	2,567.00	143.36	0.00	0.00	0.00	0.00
	130 ADDITIONAL SALARY	18,276.48	21,324.71	0.00	0.00	0.00	0.00
	210 P E R S	32,750.68	44,726.55	44,110.00	0.00	37,761.89	0.00
	220 SOCIAL SECURITY	8,553.20	11,142.80	10,655.00	0.00	9,278.01	0.00
	231 WORKER'S COMPENSATION	4,830.24	6,186.22	704.00	0.00	5,091.50	0.00
	232 UNEMPLOYMENT COMPENSATION	111.87	145.78	138.00	0.00	121.23	0.00
	233 PAID LEAVE OREGON	262.52	582.66	557.00	0.00	485.03	0.00
	240 CONTRACTUAL EMPLOYEE BENEFITS	48,923.28	72,402.16	71,955.00	0.00	88,663.69	0.00
	322 REPAIRS AND MAINTENANCE	11,136.54	13,795.73	20,000.00	0.00	20,000.00	0.00
	324 RENTALS	2,093.00	2,220.85	2,000.00	0.00	2,000.00	0.00
	342 TRAVEL, OUT OF DISTRICT	1,588.56	2,806.08	6,000.00	0.00	6,000.00	0.00
	390 OTHER PROF/TECH SRVS	1,855.42	0.00	2,500.00	0.00	0.00	0.00
	391 PHYSICALS	1,130.00	1,070.00	3,000.00	0.00	3,000.00	0.00
	410 CONSUMABLE SUPPLIES	4,452.59	6,939.27	10,000.00	0.00	5,000.00	0.00
	412 GAS & OIL	39,378.84	28,594.92	51,000.00	0.00	51,000.00	0.00
	460 NON-CONSUMABLE SUPPLIES	0.00	3,465.38	5,000.00	0.00	0.00	0.00
	640 DUES AND FEES	157.00	911.63	1,100.00	0.00	1,100.00	0.00
	651 LIABILITY INSURANCE	16,081.00	17,786.00	20,454.00	0.00	20,500.00	0.00
Function	2558 SPEC ED SERVICES						
	112 CLASSIFIED SALARIES	12,696.00	0.00	0.00	0.00	0.00	0.00
	130 ADDITIONAL SALARY	0.00	2,100.00	0.00	0.00	0.00	0.00
	210 P E R S	3,687.10	644.75	0.00	0.00	0.00	0.00
	220 SOCIAL SECURITY	949.09	160.65	0.00	0.00	0.00	0.00
	231 WORKER'S COMPENSATION	531.53	89.65	0.00	0.00	0.00	0.00



Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 100</b>	<b>GENERAL FUND</b>						
<b>Function 2558</b>	<b>SPEC ED SERVICES</b>						
232	UNEMPLOYMENT COMPENSATION	12.42	2.10	0.00	0.00	0.00	0.00
233	PAID LEAVE OREGON	33.45	8.40	0.00	0.00	0.00	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	985.32	0.00	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	0.00	0.00	1,500.00	0.00	0.00	0.00
<b>Function 2640</b>	<b>STAFF SERVICES</b>						
112	CLASSIFIED SALARIES	49,278.52	53,191.29	56,805.00	1.00	62,312.51	1.00
130	ADDITIONAL SALARY	0.00	0.00	0.00	0.00	1,000.00	0.00
210	P E R S	14,616.88	16,361.10	17,626.00	0.00	20,589.23	0.00
220	SOCIAL SECURITY	4,777.03	5,185.74	4,346.00	0.00	6,054.30	0.00
231	WORKER'S COMPENSATION	201.41	216.26	284.00	0.00	258.09	0.00
232	UNEMPLOYMENT COMPENSATION	48.50	52.20	57.00	0.00	62.56	0.00
233	PAID LEAVE OREGON	96.85	208.59	227.00	0.00	250.24	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	16,091.64	17,331.48	18,084.00	0.00	32,269.08	0.00
341	TRAVEL, LOCAL IN DISTRICT	48.09	26.13	250.00	0.00	100.00	0.00
342	TRAVEL, OUT OF DISTRICT	434.23	75.74	0.00	0.00	0.00	0.00
354	ADVERTISING	0.00	155.00	0.00	0.00	250.00	0.00
389	OTH NON-INST PROF/TECH	1,472.87	1,676.80	3,000.00	0.00	3,000.00	0.00
410	CONSUMABLE SUPPLIES	207.40	2,238.59	3,000.00	0.00	2,500.00	0.00
470	COMPUTER SOFTWARE	7,452.49	7,974.17	10,000.00	0.00	10,000.00	0.00
640	DUES AND FEES	1,321.00	1,365.40	1,750.00	0.00	1,000.00	0.00
<b>Function 2642</b>	<b>RECRUITMENT &amp; PLACEMENT</b>						
130	ADDITIONAL SALARY	934.49	0.00	0.00	0.00	0.00	0.00
210	P E R S	269.07	0.00	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	70.14	0.00	0.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	3.61	0.00	0.00	0.00	0.00	0.00
232	UNEMPLOYMENT COMPENSATION	0.92	0.00	0.00	0.00	0.00	0.00
233	PAID LEAVE OREGON	3.63	0.00	0.00	0.00	0.00	0.00
<b>Function 2649</b>	<b>STAFF WELLNESS SERVICES</b>						
410	CONSUMABLE SUPPLIES	772.55	737.10	2,000.00	0.00	2,000.00	0.00
<b>Function 2660</b>	<b>DATA PROCESSING</b>						
114	SUPERVISOR-CLASS SALARIES	68,961.53	80,659.65	84,594.00	1.00	87,072.04	1.00
130	ADDITIONAL SALARY	0.00	0.00	0.00	0.00	3,500.00	0.00
210	P E R S	20,495.41	24,940.69	26,249.00	0.00	29,454.02	0.00

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 100 GENERAL FUND</b>							
Function 2660	DATA PROCESSING						
220	SOCIAL SECURITY	5,022.59	5,884.72	6,472.00	0.00	6,925.98	0.00
231	WORKER'S COMPENSATION	272.46	316.31	418.00	0.00	360.63	0.00
232	UNEMPLOYMENT COMPENSATION	65.67	76.96	85.00	0.00	90.64	0.00
233	PAID LEAVE OREGON	131.46	307.70	338.00	0.00	362.08	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	16,091.64	17,331.48	26,364.00	0.00	15,681.48	0.00
324	RENTALS	0.00	0.00	1,000.00	0.00	1,000.00	0.00
342	TRAVEL, OUT OF DISTRICT	0.00	56.38	1,000.00	0.00	1,000.00	0.00
351	TELEPHONE	20,301.69	26,648.83	30,000.00	0.00	15,000.00	0.00
353	POSTAGE	18.95	0.00	0.00	0.00	0.00	0.00
359	OTHER COMMUNICATION SERV	28,218.96	29,372.40	35,000.00	0.00	35,000.00	0.00
390	OTHER PROF/TECH SRVS	31,451.20	37,915.36	40,000.00	0.00	25,000.00	0.00
410	CONSUMABLE SUPPLIES	2,307.44	2,430.27	5,000.00	0.00	5,000.00	0.00
460	NON-CONSUMABLE SUPPLIES	3,036.84	427.78	5,000.00	0.00	5,000.00	0.00
470	COMPUTER SOFTWARE	15,290.53	24,052.24	30,000.00	0.00	30,000.00	0.00
480	COMPUTER HARDWARE	37,732.43	43,058.53	50,000.00	0.00	50,000.00	0.00
640	DUES AND FEES	121.39	784.39	1,000.00	0.00	500.00	0.00
Function 2700	RETIREMENT PROGRAM						
116	EARLY RETIREMENT STIPENDS	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
210	P E R S	0.00	0.00	0.00	0.00	891.00	0.00
220	SOCIAL SECURITY	229.56	0.00	0.00	0.00	226.18	0.00
231	WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	130.17	0.00
232	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	3.00	0.00
233	PAID LEAVE OREGON	6.00	0.00	0.00	0.00	11.83	0.00
Function 3100	FOOD SERVICE						
112	CLASSIFIED SALARIES	0.00	0.00	9,654.00	0.38	0.00	0.00
210	P E R S	0.00	0.00	2,995.00	0.00	0.00	0.00
220	SOCIAL SECURITY	0.00	0.00	739.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	0.00	0.00	51.00	0.00	0.00	0.00
232	UNEMPLOYMENT COMPENSATION	0.00	0.00	10.00	0.00	0.00	0.00
233	PAID LEAVE OREGON	0.00	0.00	39.00	0.00	0.00	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0.00	0.00	6,782.00	0.00	0.00	0.00
Function 4150	BUILDING CONSTRUCTION						
520	BUILDINGS - ACQUISITION	0.00	0.00	20,000.00	0.00	0.00	0.00

## Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 100 GENERAL FUND</b>							
Function	4150 BUILDING CONSTRUCTION						
	530 NON-BUILDING IMPROVEMENTS	495.00	0.00	12,612.00	0.00	0.00	0.00
Function	4180 OTHER CAPITAL ITEMS						
	540 EQUIPMENT	0.00	4,693.19	10,000.00	0.00	10,000.00	0.00
Function	5200 TRANSFER OF FUNDS						
	710 INTERFUND TRANSFER	30,000.00	50,000.00	455,000.00	0.00	25,000.00	0.00
Function	6110 OPERATING CONTINGENCY						
	810 PLANNED RESERVE	0.00	0.00	500,000.00	0.00	0.00	0.00
Function	7000 UNAPP ENDING FUND BALANCE						
	820 RESERVED FOR NEXT YEAR	0.00	0.00	250,000.00	0.00	250,000.00	0.00
<b>Total Fund</b>	<b>100 GENERAL FUND</b>	<b>3,703,211.04</b>	<b>3,922,128.83</b>	<b>7,093,187.00</b>	<b>41.99</b>	<b>6,219,814.03</b>	<b>43.51</b>

## Requirements Report

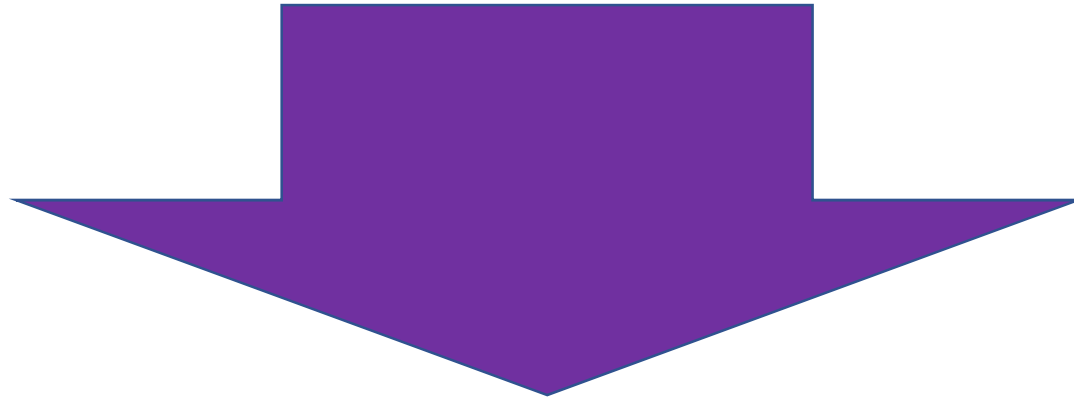
Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
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Grand Totals:

3,703,211.04	3,922,128.83	7,093,187.00	41.99	6,219,814.03	43.51
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# SPECIAL REVENUE FUNDS



Port Orford-Langlois School District 2CJ  
P.O. Box 8 Port Orford, OR 97465

Resources Report

Fund	200	SPECIAL REVENUE FUND	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
		1412	0.00	0.00	0.00	0.00	13,000.00	0.00
		1510	1,624.02	2,783.16	2,500.00	0.00	2,500.00	0.00
		1612	0.00	0.00	0.00	0.00	2,000.00	0.00
		1621	2,401.70	4,009.80	3,000.00	0.00	0.00	0.00
		1622	32.50	11.00	0.00	0.00	0.00	0.00
		1790	9,822.77	35,171.13	20,000.00	0.00	21,000.00	0.00
		1792	0.00	0.00	1,000.00	0.00	0.00	0.00
		1920	31,910.43	19,200.60	26,000.00	0.00	27,000.00	0.00
		1990	6,500.00	2,748.00	5,000.00	0.00	0.00	0.00
		1000	52,291.42	63,923.69	57,500.00	0.00	65,500.00	0.00
		2201	0.00	0.00	0.00	0.00	6,000.00	0.00
		2000	0.00	0.00	0.00	0.00	6,000.00	0.00
		3102	1,255.54	1,529.02	1,550.00	0.00	0.00	0.00
		3222	50,000.00	40,702.40	40,700.00	0.00	0.00	0.00
		3299	597,165.53	527,392.06	592,410.00	0.00	573,273.58	0.00
		3000	648,421.07	569,623.48	634,660.00	0.00	573,273.58	0.00
		4500	1,674,272.67	2,218,228.46	560,973.00	0.00	786,668.67	0.00
		4501	0.00	0.00	47,275.00	0.00	0.00	0.00
		4900	14,078.69	8,073.55	5,000.00	0.00	0.00	0.00
		4000	1,688,351.36	2,226,302.01	613,248.00	0.00	786,668.67	0.00
		5200	30,000.00	50,000.00	100,000.00	0.00	25,000.00	0.00
		5400	553,732.75	(10,711.00)	447,025.00	0.00	158,500.00	0.00
		5000	583,732.75	39,289.00	547,025.00	0.00	183,500.00	0.00
<b>Total Fund</b>	<b>200</b>	<b>SPECIAL REVENUE FUND</b>	<b>2,972,796.60</b>	<b>2,899,138.18</b>	<b>1,852,433.00</b>	<b>0.00</b>	<b>1,614,942.25</b>	<b>0.00</b>

## Resources Report

	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
Grand Totals:	2,972,796.60	2,899,138.18	1,852,433.00	0.00	1,614,942.25	0.00

Port Orford-Langlois School District 2CJ  
P.O. Box 8 Port Orford, OR 97465

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
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<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>	<hr/>					
Function 1111	ELEMENTARY INSTRUCTION						
111	LICENSED SALARIES	82.01	10,648.00	26,092.00	0.50	37,646.53	0.49
112	CLASSIFIED SALARIES	0.00	15,244.05	0.00	0.00	0.00	0.00
121	SUBSTITUTE LIC SALARIES	0.00	5,846.16	0.00	0.00	0.00	0.00
122	SUBSTITUTE CLASS SALARIES	0.00	622.98	0.00	0.00	0.00	0.00
124	TEMPORARY CLASS SALARIES	13,694.79	7,362.18	0.00	0.00	0.00	0.00
130	ADDITIONAL SALARY	10,877.78	4,837.39	0.00	0.00	0.00	0.00
100	SALARIES	24,654.58	44,560.76	26,092.00	0.50	37,646.53	0.49
210	P E R S	6,162.75	8,866.45	8,097.00	0.00	12,242.64	0.00
220	SOCIAL SECURITY	1,845.85	3,334.96	1,996.00	0.00	2,880.00	0.00
231	WORKER'S COMPENSATION	104.78	184.34	128.00	0.00	162.50	0.00
232	UNEMPLOYMENT COMPENSATION	24.32	43.65	26.00	0.00	37.68	0.00
233	PAID LEAVE OREGON	74.25	172.70	104.00	0.00	150.60	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	2,411.16	5,876.36	13,182.00	0.00	9,426.25	0.00
200	ASSOCIATED PAYROLL COST	10,623.11	18,478.46	23,533.00	0.00	24,899.67	0.00
310	INSTRUCTIONAL PROF/TECH	1,425.00	16,800.00	13,065.00	0.00	0.00	0.00
319	OTHER INSTRUCT PROF/TECH	0.00	0.00	0.00	0.00	30,000.00	0.00
342	TRAVEL, OUT OF DISTRICT	9,060.00	30,296.28	25,000.00	0.00	0.00	0.00
300		10,485.00	47,096.28	38,065.00	0.00	30,000.00	0.00
410	CONSUMABLE SUPPLIES	5,513.81	6,953.40	2,500.00	0.00	3,000.00	0.00
420	TEXTBOOKS	15,566.33	103,652.28	0.00	0.00	15,000.00	0.00
460	NON-CONSUMABLE SUPPLIES	0.00	3,967.18	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	21,080.14	114,572.86	2,500.00	0.00	18,000.00	0.00
640	DUES AND FEES	0.00	2,590.00	0.00	0.00	0.00	0.00
600	OTHER OBJECTS	0.00	2,590.00	0.00	0.00	0.00	0.00
Function 1113	Elementary Extracurricular						
124	TEMPORARY CLASS SALARIES	1,320.00	0.00	0.00	0.00	0.00	0.00
100	SALARIES	1,320.00	0.00	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	100.98	0.00	0.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	5.39	0.00	0.00	0.00	0.00	0.00



Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
Function 1113	Elementary Extracurricular						
232	UNEMPLOYMENT COMPENSATION	1.32	0.00	0.00	0.00	0.00	0.00
200	ASSOCIATED PAYROLL COST	107.69	0.00	0.00	0.00	0.00	0.00
311	INSTRUCTION SERVICES	26,776.28	24.70	0.00	0.00	0.00	0.00
341	TRAVEL, LOCAL IN DISTRICT	18.67	0.00	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	35.47	998.08	0.00	0.00	0.00	0.00
300		26,830.42	1,022.78	0.00	0.00	0.00	0.00
410	CONSUMABLE SUPPLIES	17,005.06	10,810.77	6,585.00	0.00	0.00	0.00
460	NON-CONSUMABLE SUPPLIES	0.00	796.89	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	17,005.06	11,607.66	6,585.00	0.00	0.00	0.00
Function 1121	MID/JR HI INSTRUCTION						
111	LICENSED SALARIES	0.00	116,044.78	0.00	0.00	0.00	0.00
130	ADDITIONAL SALARY	875.78	0.00	0.00	0.00	0.00	0.00
100	SALARIES	875.78	116,044.78	0.00	0.00	0.00	0.00
210	P E R S	260.23	19,851.55	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	67.40	4,893.89	0.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	3.53	254.34	0.00	0.00	0.00	0.00
232	UNEMPLOYMENT COMPENSATION	0.97	63.94	0.00	0.00	0.00	0.00
233	PAID LEAVE OREGON	2.86	255.98	0.00	0.00	0.00	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0.00	19,264.86	0.00	0.00	0.00	0.00
200	ASSOCIATED PAYROLL COST	334.99	44,584.56	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	255.00	40.87	0.00	0.00	0.00	0.00
300		255.00	40.87	0.00	0.00	0.00	0.00
410	CONSUMABLE SUPPLIES	1,561.85	0.00	0.00	0.00	2,000.00	0.00
420	TEXTBOOKS	21,463.56	5,060.33	0.00	0.00	10,000.00	0.00
460	NON-CONSUMABLE SUPPLIES	594.91	0.00	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	23,620.32	5,060.33	0.00	0.00	12,000.00	0.00
Function 1122	MID/JR HI COCURRICULUM						
130	ADDITIONAL SALARY	1,090.03	380.00	0.00	0.00	0.00	0.00
100	SALARIES	1,090.03	380.00	0.00	0.00	0.00	0.00
210	P E R S	323.97	117.92	0.00	0.00	0.00	0.00

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
Function 1122	MID/JR HI COCURRICULUM						
220	SOCIAL SECURITY	84.99	29.10	0.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	6.60	1.65	0.00	0.00	0.00	0.00
232	UNEMPLOYMENT COMPENSATION	1.09	0.39	0.00	0.00	0.00	0.00
233	PAID LEAVE OREGON	4.07	1.52	0.00	0.00	0.00	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	1.09	0.00	0.00	0.00	0.00	0.00
200	ASSOCIATED PAYROLL COST	421.81	150.58	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	141.88	0.00	5,000.00	0.00	0.00	0.00
300		141.88	0.00	5,000.00	0.00	0.00	0.00
410	CONSUMABLE SUPPLIES	2,799.25	339.41	8,910.00	0.00	9,000.00	0.00
460	NON-CONSUMABLE SUPPLIES	21.15	0.00	3,000.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	2,820.40	339.41	11,910.00	0.00	9,000.00	0.00
Function 1131	HIGH SCHOOL INSTRUCTION						
111	LICENSED SALARIES	67,219.77	248,661.75	24,030.00	1.33	28,913.71	0.39
112	CLASSIFIED SALARIES	1,869.03	18,079.21	10,541.00	0.44	16,398.86	0.65
121	SUBSTITUTE LIC SALARIES	0.00	420.00	0.00	0.00	0.00	0.00
130	ADDITIONAL SALARY	22,202.25	6,737.07	42,553.00	0.50	0.00	0.00
100	SALARIES	91,291.05	273,898.03	77,124.00	2.27	45,312.57	1.03
210	P E R S	26,360.08	58,362.01	24,535.00	0.00	14,735.75	0.00
220	SOCIAL SECURITY	7,996.59	15,526.14	6,555.00	0.00	4,036.91	0.00
231	WORKER'S COMPENSATION	364.15	789.57	459.00	0.00	230.52	0.00
232	UNEMPLOYMENT COMPENSATION	90.99	190.96	122.00	0.00	45.36	0.00
233	PAID LEAVE OREGON	237.02	762.49	315.00	0.00	181.08	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	16,615.76	22,875.14	30,054.00	0.00	33,388.93	0.00
200	ASSOCIATED PAYROLL COST	51,664.59	98,506.31	62,040.00	0.00	52,618.55	0.00
310	INSTRUCTIONAL PROF/TECH	1,125.00	0.00	9,558.00	0.00	4,241.98	0.00
341	TRAVEL, LOCAL IN DISTRICT	66.59	0.00	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	1,709.62	3,118.60	12,000.00	0.00	3,000.00	0.00
374	OTHER TUITION	7,075.00	2,300.00	64,670.00	0.00	72,500.00	0.00
300		9,976.21	5,418.60	86,228.00	0.00	79,741.98	0.00
410	CONSUMABLE SUPPLIES	3,415.39	5,895.98	19,600.00	0.00	12,629.04	0.00
411	INSTRUCTIONAL SUPPLIES	841.98	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
Function 1131	HIGH SCHOOL INSTRUCTION						
420	TEXTBOOKS	23,980.44	2,188.57	0.00	0.00	15,000.00	0.00
460	NON-CONSUMABLE SUPPLIES	16,283.14	74,779.18	14,500.00	0.00	33,150.00	0.00
461	NON-CONSUMABLE INSTRUCTIONAL SUPPLIES	0.00	540.19	1,000.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	44,520.95	83,403.92	35,100.00	0.00	60,779.04	0.00
640	DUES AND FEES	0.00	29.10	13,001.00	0.00	0.00	0.00
600	OTHER OBJECTS	0.00	29.10	13,001.00	0.00	0.00	0.00
Function 1132	HS COCURRICULUM						
130	ADDITIONAL SALARY	29.38	189.94	0.00	0.00	0.00	0.00
100	SALARIES	29.38	189.94	0.00	0.00	0.00	0.00
210	P E R S	8.72	58.93	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	2.21	14.51	0.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	0.13	0.73	0.00	0.00	0.00	0.00
232	UNEMPLOYMENT COMPENSATION	0.03	0.19	0.00	0.00	0.00	0.00
233	PAID LEAVE OREGON	0.00	0.76	0.00	0.00	0.00	0.00
200	ASSOCIATED PAYROLL COST	11.09	75.12	0.00	0.00	0.00	0.00
341	TRAVEL, LOCAL IN DISTRICT	500.00	0.00	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	13,064.67	2,962.41	0.00	0.00	0.00	0.00
300		13,564.67	2,962.41	0.00	0.00	0.00	0.00
410	CONSUMABLE SUPPLIES	17,547.28	42,637.57	72,500.00	0.00	85,500.00	0.00
460	NON-CONSUMABLE SUPPLIES	318.98	0.00	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	17,866.26	42,637.57	72,500.00	0.00	85,500.00	0.00
540	EQUIPMENT	0.00	8,270.00	0.00	0.00	0.00	0.00
500	CAPITAL OUTLAY	0.00	8,270.00	0.00	0.00	0.00	0.00
640	DUES AND FEES	540.00	1,081.90	0.00	0.00	0.00	0.00
600	OTHER OBJECTS	540.00	1,081.90	0.00	0.00	0.00	0.00
Function 1140	PREKINDERGARTEN PROGRAMS						
124	TEMPORARY CLASS SALARIES	10,737.50	0.00	0.00	0.00	0.00	0.00
100	SALARIES	10,737.50	0.00	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	821.45	0.00	0.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	249.88	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
<b>Function 1140</b>	<b>PREKINDERGARTEN PROGRAMS</b>						
232	UNEMPLOYMENT COMPENSATION	10.76	0.00	0.00	0.00	0.00	0.00
233	PAID LEAVE OREGON	29.13	0.00	0.00	0.00	0.00	0.00
200	ASSOCIATED PAYROLL COST	1,111.22	0.00	0.00	0.00	0.00	0.00
310	INSTRUCTIONAL PROF/TECH	37,288.43	2,939.00	0.00	0.00	50,000.00	0.00
311	INSTRUCTION SERVICES	25,458.31	3,749.63	5,000.00	0.00	0.00	0.00
300		62,746.74	6,688.63	5,000.00	0.00	50,000.00	0.00
410	CONSUMABLE SUPPLIES	9,691.02	1,800.00	2,000.00	0.00	0.00	0.00
460	NON-CONSUMABLE SUPPLIES	5,245.18	0.00	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	14,936.20	1,800.00	2,000.00	0.00	0.00	0.00
640	DUES AND FEES	277.79	0.00	0.00	0.00	0.00	0.00
600	OTHER OBJECTS	277.79	0.00	0.00	0.00	0.00	0.00
<b>Function 1227</b>	<b>EXTENDED SCHOOL YEAR PROGRAMS</b>						
340	TRAVEL	330.58	0.00	0.00	0.00	0.00	0.00
300		330.58	0.00	0.00	0.00	0.00	0.00
410	CONSUMABLE SUPPLIES	223.30	716.98	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	223.30	716.98	0.00	0.00	0.00	0.00
<b>Function 1250</b>	<b>RESOURCE ROOMS</b>						
112	CLASSIFIED SALARIES	37,770.30	51,021.88	21,950.00	0.90	29,225.97	1.15
122	SUBSTITUTE CLASS SALARIES	1,189.40	1,183.99	0.00	0.00	0.00	0.00
130	ADDITIONAL SALARY	6,694.71	5,629.99	2,100.00	0.00	2,000.00	0.00
100	SALARIES	45,654.41	57,835.86	24,050.00	0.90	31,225.97	1.15
210	P E R S	11,338.12	21,416.16	7,463.00	0.00	10,154.74	0.00
220	SOCIAL SECURITY	3,448.18	5,908.62	1,840.00	0.00	2,388.96	0.00
231	WORKER'S COMPENSATION	238.11	772.65	127.00	0.00	173.33	0.00
232	UNEMPLOYMENT COMPENSATION	44.97	77.23	24.00	0.00	31.32	0.00
233	PAID LEAVE OREGON	122.91	309.01	96.00	0.00	124.92	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	20,485.80	37,144.44	16,245.00	0.00	29,333.17	0.00
200	ASSOCIATED PAYROLL COST	35,678.09	65,628.11	25,795.00	0.00	42,206.44	0.00
319	OTHER INSTRUCT PROF/TECH	0.00	0.00	2,000.00	0.00	0.00	0.00
341	TRAVEL, LOCAL IN DISTRICT	0.00	0.00	1,354.00	0.00	0.00	0.00

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
300		0.00	0.00	3,354.00	0.00	0.00	0.00
410	CONSUMABLE SUPPLIES	3,560.92	771.34	3,500.00	0.00	0.00	0.00
460	NON-CONSUMABLE SUPPLIES	0.00	0.00	2,500.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	3,560.92	771.34	6,000.00	0.00	0.00	0.00
Function 1272	TITLE 1						
111	LICENSED SALARIES	132,659.56	161,643.30	132,860.00	1.99	108,027.74	1.50
112	CLASSIFIED SALARIES	35,284.81	41,906.78	44,640.00	1.80	43,683.28	1.65
121	SUBSTITUTE LIC SALARIES	100.51	0.00	0.00	0.00	3,000.00	0.00
130	ADDITIONAL SALARY	3,340.17	2,038.89	0.00	0.00	0.00	0.00
100	SALARIES	171,385.05	205,588.97	177,500.00	3.79	154,711.02	3.14
200	ASSOCIATED PAYROLL COST	0.00	0.00	0.00	0.00	1,720.00	0.00
210	P E R S	50,154.27	62,658.66	55,893.00	0.00	48,676.47	0.00
220	SOCIAL SECURITY	12,651.65	15,470.32	15,113.00	0.00	11,522.65	0.00
231	WORKER'S COMPENSATION	694.58	831.71	877.00	0.00	707.45	0.00
232	UNEMPLOYMENT COMPENSATION	165.14	201.87	177.00	0.00	150.72	0.00
233	PAID LEAVE OREGON	421.40	807.49	709.00	0.00	602.51	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	77,299.21	86,101.39	84,954.00	0.00	84,068.49	0.00
200	ASSOCIATED PAYROLL COST	141,386.25	166,071.44	157,723.00	0.00	147,448.29	0.00
310	INSTRUCTIONAL PROF/TECH	0.00	0.00	0.00	0.00	5,000.00	0.00
311	INSTRUCTION SERVICES	345.00	0.00	0.00	0.00	0.00	0.00
341	TRAVEL, LOCAL IN DISTRICT	0.00	187.47	2,000.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	1,096.16	1,839.96	5,000.00	0.00	9,500.00	0.00
300		1,441.16	2,027.43	7,000.00	0.00	14,500.00	0.00
410	CONSUMABLE SUPPLIES	6,017.42	5,944.08	15,000.00	0.00	4,969.69	0.00
420	TEXTBOOKS	152.83	2,065.28	1,638.00	0.00	0.00	0.00
430	LIBRARY BOOKS	1,000.00	1,000.00	5,000.00	0.00	0.00	0.00
460	NON-CONSUMABLE SUPPLIES	29.23	5,297.89	10,000.00	0.00	0.00	0.00
470	COMPUTER SOFTWARE	0.00	0.00	10,000.00	0.00	0.00	0.00
480	COMPUTER HARDWARE	0.00	0.00	10,000.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	7,199.48	14,307.25	51,638.00	0.00	4,969.69	0.00
640	DUES AND FEES	0.00	1,466.00	2,000.00	0.00	0.00	0.00
600	OTHER OBJECTS	0.00	1,466.00	2,000.00	0.00	0.00	0.00

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
Function 1280	ALTERNATIVE EDUCATION						
410	CONSUMABLE SUPPLIES	10,000.00	9,655.00	475.00	0.00	10,000.00	0.00
400	SUPPLIES AND MATERIALS	10,000.00	9,655.00	475.00	0.00	10,000.00	0.00
Function 1281	ALTERNATIVE EDUCATION						
374	OTHER TUITION	(175.00)	175.00	0.00	0.00	0.00	0.00
300		(175.00)	175.00	0.00	0.00	0.00	0.00
Function 1299	OTHER PROGRAMS						
311	INSTRUCTION SERVICES	8,190.31	9,566.10	0.00	0.00	0.00	0.00
300		8,190.31	9,566.10	0.00	0.00	0.00	0.00
Function 1400	SUMMER SCHOOL PROGRAMS						
111	LICENSED SALARIES	0.00	45.00	0.00	0.00	0.00	0.00
123	TEMPORARY CERT SALARIES	11,432.00	11,940.09	15,000.00	0.00	36,990.00	0.00
124	TEMPORARY CLASS SALARIES	6,717.50	9,092.50	10,000.00	0.00	9,772.50	0.00
130	ADDITIONAL SALARY	4,308.76	8,000.00	10,000.00	0.00	1,470.00	0.00
100	SALARIES	22,458.26	29,077.59	35,000.00	0.00	48,232.50	0.00
210	P E R S	5,121.74	7,598.56	7,500.00	0.00	12,992.51	0.00
220	SOCIAL SECURITY	1,717.65	2,193.48	2,000.00	0.00	3,700.15	0.00
231	WORKER'S COMPENSATION	112.57	144.02	150.00	0.00	197.18	0.00
232	UNEMPLOYMENT COMPENSATION	22.44	28.67	50.00	0.00	48.31	0.00
233	PAID LEAVE OREGON	1.93	114.69	100.00	0.00	192.90	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0.00	696.03	750.00	0.00	0.00	0.00
200	ASSOCIATED PAYROLL COST	6,976.33	10,775.45	10,550.00	0.00	17,131.05	0.00
340	TRAVEL	1,764.89	6,452.04	3,500.00	0.00	0.00	0.00
300		1,764.89	6,452.04	3,500.00	0.00	0.00	0.00
410	CONSUMABLE SUPPLIES	9,325.21	1,872.57	15,000.00	0.00	9,593.64	0.00
460	NON-CONSUMABLE SUPPLIES	9.00	499.00	7,000.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	9,334.21	2,371.57	22,000.00	0.00	9,593.64	0.00
640	DUES AND FEES	0.00	46.39	1,263.00	0.00	0.00	0.00
600	OTHER OBJECTS	0.00	46.39	1,263.00	0.00	0.00	0.00
Function 1430	HIGH SCHOOL SUMMER SCHOOL						
410	CONSUMABLE SUPPLIES	0.00	957.51	0.00	0.00	0.00	0.00

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
400	SUPPLIES AND MATERIALS	0.00	957.51	0.00	0.00	0.00	0.00
Function 2112	ATTENDANCE SERVICES						
410	CONSUMABLE SUPPLIES	794.51	0.00	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	794.51	0.00	0.00	0.00	0.00	0.00
Function 2119	OTH ATTEND & SOCIAL SRVS						
410	CONSUMABLE SUPPLIES	0.00	0.00	0.00	0.00	1,000.00	0.00
400	SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	1,000.00	0.00
Function 2120	GUIDANCE SERVICES						
111	LICENSED SALARIES	53,129.60	33,275.04	34,940.00	1.60	64,742.92	1.00
112	CLASSIFIED SALARIES	1,594.55	1,647.76	1,761.00	0.05	0.00	0.00
130	ADDITIONAL SALARY	5,875.78	6,987.29	0.00	0.00	0.00	0.00
100	SALARIES	60,599.93	41,910.09	36,701.00	1.65	64,742.92	1.00
210	P E R S	16,524.20	11,453.21	11,389.00	0.00	21,054.45	0.00
220	SOCIAL SECURITY	4,278.25	2,846.33	2,808.00	0.00	4,952.82	0.00
231	WORKER'S COMPENSATION	222.09	149.14	180.00	0.00	311.74	0.00
232	UNEMPLOYMENT COMPENSATION	55.55	36.88	37.00	0.00	64.78	0.00
233	PAID LEAVE OREGON	157.35	167.66	146.00	0.00	259.02	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	17,572.31	18,973.09	27,268.00	0.00	27,335.76	0.00
200	ASSOCIATED PAYROLL COST	38,809.75	33,626.31	41,828.00	0.00	53,978.57	0.00
341	TRAVEL, LOCAL IN DISTRICT	73.81	8.91	0.00	0.00	2,000.00	0.00
342	TRAVEL, OUT OF DISTRICT	1,015.92	7,252.88	0.00	0.00	3,550.76	0.00
300		1,089.73	7,261.79	0.00	0.00	5,550.76	0.00
410	CONSUMABLE SUPPLIES	1,162.88	377.98	11,622.00	0.00	5,023.60	0.00
400	SUPPLIES AND MATERIALS	1,162.88	377.98	11,622.00	0.00	5,023.60	0.00
640	DUES AND FEES	0.00	0.00	10,000.00	0.00	0.00	0.00
600	OTHER OBJECTS	0.00	0.00	10,000.00	0.00	0.00	0.00
Function 2130	HEALTH SERVICES						
390	OTHER PROF/TECH SRVS	130,119.67	0.00	0.00	0.00	0.00	0.00
300		130,119.67	0.00	0.00	0.00	0.00	0.00
410	CONSUMABLE SUPPLIES	611.10	176.75	1,500.00	0.00	0.00	0.00

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
Function 2130	HEALTH SERVICES						
460	NON-CONSUMABLE SUPPLIES	1,142.23	734.36	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	1,753.33	911.11	1,500.00	0.00	0.00	0.00
Function 2210	IMPRVT INSTRUCTION SRVS						
111	LICENSED SALARIES	4,942.35	0.00	0.00	0.00	0.00	0.00
130	ADDITIONAL SALARY	1,500.00	500.00	1,500.00	0.00	1,000.00	0.00
100	SALARIES	6,442.35	500.00	1,500.00	0.00	1,000.00	0.00
210	P E R S	1,914.67	155.21	450.00	0.00	296.90	0.00
220	SOCIAL SECURITY	419.52	38.16	125.00	0.00	76.45	0.00
231	WORKER'S COMPENSATION	26.05	1.84	10.00	0.00	4.35	0.00
232	UNEMPLOYMENT COMPENSATION	5.44	0.42	5.00	0.00	1.08	0.00
233	PAID LEAVE OREGON	6.19	2.04	25.00	0.00	4.08	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	1,563.20	0.00	0.00	0.00	0.00	0.00
200	ASSOCIATED PAYROLL COST	3,935.07	197.67	615.00	0.00	382.86	0.00
310	INSTRUCTIONAL PROF/TECH	5,000.00	0.00	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	0.00	0.00	2,500.00	0.00	0.00	0.00
374	OTHER TUITION	7,975.00	0.00	0.00	0.00	0.00	0.00
300		12,975.00	0.00	2,500.00	0.00	0.00	0.00
410	CONSUMABLE SUPPLIES	0.00	0.00	0.00	0.00	1,335.36	0.00
400	SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	1,335.36	0.00
Function 2211	INSTRUCTIONAL ENHANCEMENT						
111	LICENSED SALARIES	38,903.00	44,181.00	48,247.00	1.00	51,682.31	1.00
130	ADDITIONAL SALARY	909.74	521.79	0.00	0.00	0.00	0.00
100	SALARIES	39,812.74	44,702.79	48,247.00	1.00	51,682.31	1.00
210	P E R S	11,832.39	13,871.29	14,971.00	0.00	16,807.05	0.00
220	SOCIAL SECURITY	2,982.43	3,412.26	3,691.00	0.00	3,953.79	0.00
231	WORKER'S COMPENSATION	163.28	181.21	239.00	0.00	232.77	0.00
232	UNEMPLOYMENT COMPENSATION	39.00	44.59	489.00	0.00	51.64	0.00
233	PAID LEAVE OREGON	104.41	178.39	193.00	0.00	206.76	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	16,191.48	17,559.48	26,364.00	0.00	20,402.76	0.00
200	ASSOCIATED PAYROLL COST	31,312.99	35,247.22	45,947.00	0.00	41,654.77	0.00
341	TRAVEL, LOCAL IN DISTRICT	603.34	429.16	0.00	0.00	1,250.00	0.00



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		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
Function 2211	INSTRUCTIONAL ENHANCEMENT						
342	TRAVEL, OUT OF DISTRICT	352.23	274.67	0.00	0.00	0.00	0.00
300		955.57	703.83	0.00	0.00	1,250.00	0.00
410	CONSUMABLE SUPPLIES	6,675.96	434.47	20,000.00	0.00	7,000.00	0.00
400	SUPPLIES AND MATERIALS	6,675.96	434.47	20,000.00	0.00	7,000.00	0.00
Function 2220	EDUCATIONAL MEDIA SERVICE						
112	CLASSIFIED SALARIES	250.00	413.85	0.00	0.00	0.00	0.00
130	ADDITIONAL SALARY	2,262.57	1,230.54	0.00	0.00	0.00	0.00
100	SALARIES	2,512.57	1,644.39	0.00	0.00	0.00	0.00
210	P E R S	649.77	510.26	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	192.19	125.74	0.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	10.51	7.42	0.00	0.00	0.00	0.00
232	UNEMPLOYMENT COMPENSATION	2.46	1.61	0.00	0.00	0.00	0.00
233	PAID LEAVE OREGON	7.03	6.55	0.00	0.00	0.00	0.00
200	ASSOCIATED PAYROLL COST	861.96	651.58	0.00	0.00	0.00	0.00
410	CONSUMABLE SUPPLIES	108.19	92.12	0.00	0.00	0.00	0.00
430	LIBRARY BOOKS	0.00	7,017.73	0.00	0.00	0.00	0.00
460	NON-CONSUMABLE SUPPLIES	6,683.06	1,625.81	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	6,791.25	8,735.66	0.00	0.00	0.00	0.00
Function 2229	OTHER EDUC MEDIA SERVICES						
380	NON-INST PROF/TECH SRVS	0.00	3,250.00	3,250.00	0.00	5,000.00	0.00
300		0.00	3,250.00	3,250.00	0.00	5,000.00	0.00
Function 2240	STAFF DEVELOPMENT						
130	ADDITIONAL SALARY	815.56	1,250.13	5,000.00	0.00	0.00	0.00
100	SALARIES	815.56	1,250.13	5,000.00	0.00	0.00	0.00
210	P E R S	242.41	379.24	1,250.00	0.00	0.00	0.00
220	SOCIAL SECURITY	57.43	96.53	300.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	3.40	8.86	100.00	0.00	0.00	0.00
232	UNEMPLOYMENT COMPENSATION	0.77	1.18	50.00	0.00	0.00	0.00
233	PAID LEAVE OREGON	2.98	4.90	50.00	0.00	0.00	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	0.00	2.00	0.00	0.00	0.00	0.00

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		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
200	ASSOCIATED PAYROLL COST	306.99	492.71	1,750.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	591.62	15,417.33	3,500.00	0.00	0.00	0.00
300		591.62	15,417.33	3,500.00	0.00	0.00	0.00
410	CONSUMABLE SUPPLIES	0.00	205.15	8,500.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	0.00	205.15	8,500.00	0.00	0.00	0.00
640	DUES AND FEES	146.39	28,578.00	1,500.00	0.00	0.00	0.00
600	OTHER OBJECTS	146.39	28,578.00	1,500.00	0.00	0.00	0.00
Function 2320	EXECUTIVE ADM SERVICES						
113	MANAGERIAL-LIC SALARIES	5,882.04	11,607.24	9,143.00	0.07	2,229.59	0.02
130	ADDITIONAL SALARY	15,090.40	0.00	0.00	0.00	0.00	0.00
100	SALARIES	20,972.44	11,607.24	9,143.00	0.07	2,229.59	0.02
210	P E R S	5,626.90	3,224.90	2,288.00	0.00	662.15	0.00
220	SOCIAL SECURITY	1,541.23	888.00	699.00	0.00	170.52	0.00
231	WORKER'S COMPENSATION	79.59	44.58	43.00	0.00	8.94	0.00
232	UNEMPLOYMENT COMPENSATION	19.69	11.64	9.00	0.00	2.28	0.00
233	PAID LEAVE OREGON	66.10	46.44	37.00	0.00	8.88	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	2,540.06	2,036.78	2,054.00	0.00	917.72	0.00
200	ASSOCIATED PAYROLL COST	9,873.57	6,252.34	5,130.00	0.00	1,770.49	0.00
Function 2410	OFFICE OF PRINCIPAL						
112	CLASSIFIED SALARIES	0.00	1,000.00	0.00	0.00	0.00	0.00
130	ADDITIONAL SALARY	5,499.20	2,700.00	0.00	0.00	0.00	0.00
100	SALARIES	5,499.20	3,700.00	0.00	0.00	0.00	0.00
210	P E R S	1,634.43	1,148.14	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	438.39	283.05	0.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	22.29	14.81	0.00	0.00	0.00	0.00
232	UNEMPLOYMENT COMPENSATION	5.52	3.71	0.00	0.00	0.00	0.00
233	PAID LEAVE OREGON	13.96	14.81	0.00	0.00	0.00	0.00
240	CONTRACTUAL EMPLOYEE BENEFITS	36.09	0.00	0.00	0.00	0.00	0.00
200	ASSOCIATED PAYROLL COST	2,150.68	1,464.52	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	0.00	895.00	4,119.00	0.00	0.00	0.00
300		0.00	895.00	4,119.00	0.00	0.00	0.00

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
Function 2410	OFFICE OF PRINCIPAL						
410	CONSUMABLE SUPPLIES	2,723.64	1,607.82	0.00	0.00	0.00	0.00
411	INSTRUCTIONAL SUPPLIES	0.00	574.49	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	2,723.64	2,182.31	0.00	0.00	0.00	0.00
Function 2490	OTH SUPPORT SRVS-SCH ADM						
113	MANAGERIAL-LIC SALARIES	7,500.00	7,500.00	7,500.00	0.00	7,500.00	0.00
100	SALARIES	7,500.00	7,500.00	7,500.00	0.00	7,500.00	0.00
210	P E R S	2,229.00	2,090.21	1,877.00	0.00	2,439.00	0.00
220	SOCIAL SECURITY	556.60	573.79	574.00	0.00	573.70	0.00
231	WORKER'S COMPENSATION	28.96	28.77	34.00	0.00	30.00	0.00
232	UNEMPLOYMENT COMPENSATION	7.50	7.50	8.00	0.00	7.50	0.00
233	PAID LEAVE OREGON	18.00	30.00	30.00	0.00	30.00	0.00
200	ASSOCIATED PAYROLL COST	2,840.06	2,730.27	2,523.00	0.00	3,080.20	0.00
Function 2520	FISCAL SERVICES						
130	ADDITIONAL SALARY	3,450.00	841.44	0.00	0.00	0.00	0.00
100	SALARIES	3,450.00	841.44	0.00	0.00	0.00	0.00
210	P E R S	1,053.75	250.08	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	241.16	57.13	0.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	14.30	3.54	0.00	0.00	0.00	0.00
232	UNEMPLOYMENT COMPENSATION	3.14	0.75	0.00	0.00	0.00	0.00
233	PAID LEAVE OREGON	6.34	2.98	0.00	0.00	0.00	0.00
200	ASSOCIATED PAYROLL COST	1,318.69	314.48	0.00	0.00	0.00	0.00
311	INSTRUCTION SERVICES	1,470.00	0.00	0.00	0.00	0.00	0.00
300		1,470.00	0.00	0.00	0.00	0.00	0.00
Function 2540	PLANT OPERATION & MAINT						
112	CLASSIFIED SALARIES	250.00	1,000.00	0.00	0.00	0.00	0.00
130	ADDITIONAL SALARY	4,059.90	7,121.76	0.00	0.00	0.00	0.00
100	SALARIES	4,309.90	8,121.76	0.00	0.00	0.00	0.00
210	P E R S	1,367.03	970.16	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	347.41	622.51	0.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	146.83	111.33	0.00	0.00	0.00	0.00

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		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
Function 2540	PLANT OPERATION & MAINT						
232	UNEMPLOYMENT COMPENSATION	4.49	8.16	0.00	0.00	0.00	0.00
233	PAID LEAVE OREGON	10.12	32.52	0.00	0.00	0.00	0.00
200	ASSOCIATED PAYROLL COST	1,875.88	1,744.68	0.00	0.00	0.00	0.00
322	REPAIRS AND MAINTENANCE	15,507.64	0.00	0.00	0.00	0.00	0.00
324	RENTALS	1,056.00	0.00	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	113.86	0.00	0.00	0.00	0.00	0.00
354	ADVERTISING	305.86	0.00	0.00	0.00	0.00	0.00
380	NON-INST PROF/TECH SRVS	15,746.00	0.00	0.00	0.00	20,000.00	0.00
389	OTH NON-INST PROF/TECH	28,817.21	4,524.03	7,500.00	0.00	0.00	0.00
390	OTHER PROF/TECH SRVS	0.00	0.00	80,113.00	0.00	0.00	0.00
300		61,546.57	4,524.03	87,613.00	0.00	20,000.00	0.00
410	CONSUMABLE SUPPLIES	5,239.32	804.16	0.00	0.00	0.00	0.00
460	NON-CONSUMABLE SUPPLIES	7,553.87	2,855.83	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	12,793.19	3,659.99	0.00	0.00	0.00	0.00
530	NON-BUILDING IMPROVEMENTS	334,244.21	0.00	0.00	0.00	0.00	0.00
500	CAPITAL OUTLAY	334,244.21	0.00	0.00	0.00	0.00	0.00
Function 2550	STUDENT TRANSPORTATION						
112	CLASSIFIED SALARIES	500.00	1,500.00	0.00	0.00	0.00	0.00
124	TEMPORARY CLASS SALARIES	0.00	2,600.00	2,500.00	0.00	3,360.00	0.00
130	ADDITIONAL SALARY	7,419.09	3,571.65	500.00	0.00	0.00	0.00
100	SALARIES	7,919.09	7,671.65	3,000.00	0.00	3,360.00	0.00
210	P E R S	2,218.25	2,036.90	1,100.00	0.00	1,092.67	0.00
220	SOCIAL SECURITY	591.77	556.80	260.00	0.00	257.04	0.00
231	WORKER'S COMPENSATION	332.72	311.76	160.00	0.00	149.00	0.00
232	UNEMPLOYMENT COMPENSATION	7.72	7.26	0.00	0.00	3.36	0.00
233	PAID LEAVE OREGON	16.20	29.12	0.00	0.00	13.44	0.00
200	ASSOCIATED PAYROLL COST	3,166.66	2,941.84	1,520.00	0.00	1,515.51	0.00
326	FUEL	519.76	748.95	1,000.00	0.00	0.00	0.00
300		519.76	748.95	1,000.00	0.00	0.00	0.00
564	BUSES AND CAPITAL BUS IMPROVEMENTS	227,518.45	0.00	44,617.00	0.00	0.00	0.00
500	CAPITAL OUTLAY	227,518.45	0.00	44,617.00	0.00	0.00	0.00

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		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
Function 2550	STUDENT TRANSPORTATION						
610	REDEMPTION OF PRINCIPLE	40,520.30	0.00	41,000.00	0.00	0.00	0.00
620	INTEREST	754.28	0.00	9,000.00	0.00	0.00	0.00
622	INTEREST- BUS	1,201.64	0.00	0.00	0.00	0.00	0.00
640	DUES AND FEES	239.00	0.00	0.00	0.00	0.00	0.00
600	OTHER OBJECTS	42,715.22	0.00	50,000.00	0.00	0.00	0.00
Function 2569	OTHER FOOD SERVICES						
450	FOOD	0.00	448.89	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	0.00	448.89	0.00	0.00	0.00	0.00
Function 2620	PLAN/RES/DEV & EVAL SERVICES						
130	ADDITIONAL SALARY	2,500.00	0.00	0.00	0.00	0.00	0.00
100	SALARIES	2,500.00	0.00	0.00	0.00	0.00	0.00
210	P E R S	743.02	0.00	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	191.30	0.00	0.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	9.53	0.00	0.00	0.00	0.00	0.00
232	UNEMPLOYMENT COMPENSATION	2.52	0.00	0.00	0.00	0.00	0.00
200	ASSOCIATED PAYROLL COST	946.37	0.00	0.00	0.00	0.00	0.00
Function 2640	STAFF SERVICES						
130	ADDITIONAL SALARY	3,225.00	1,500.00	2,500.00	0.00	3,000.00	0.00
100	SALARIES	3,225.00	1,500.00	2,500.00	0.00	3,000.00	0.00
210	P E R S	987.14	0.00	3,050.00	0.00	975.60	0.00
220	SOCIAL SECURITY	291.41	113.81	0.00	0.00	229.50	0.00
231	WORKER'S COMPENSATION	12.99	6.22	0.00	0.00	0.02	0.00
232	UNEMPLOYMENT COMPENSATION	3.26	1.49	0.00	0.00	3.00	0.00
233	PAID LEAVE OREGON	3.83	5.95	0.00	0.00	12.00	0.00
200	ASSOCIATED PAYROLL COST	1,298.63	127.47	3,050.00	0.00	1,220.12	0.00
410	CONSUMABLE SUPPLIES	0.00	0.00	0.00	0.00	1,335.36	0.00
400	SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	1,335.36	0.00
Function 2649	STAFF WELLNESS SERVICES						
342	TRAVEL, OUT OF DISTRICT	269.45	0.00	0.00	0.00	0.00	0.00
300		269.45	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
Function 2649	STAFF WELLNESS SERVICES						
410	CONSUMABLE SUPPLIES	8,931.83	0.00	0.00	0.00	0.00	0.00
460	NON-CONSUMABLE SUPPLIES	102.77	0.00	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	9,034.60	0.00	0.00	0.00	0.00	0.00
Function 2660	DATA PROCESSING						
130	ADDITIONAL SALARY	7,725.00	6,236.15	0.00	0.00	0.00	0.00
100	SALARIES	7,725.00	6,236.15	0.00	0.00	0.00	0.00
210	P E R S	2,295.93	1,902.37	0.00	0.00	0.00	0.00
220	SOCIAL SECURITY	575.16	468.77	0.00	0.00	0.00	0.00
231	WORKER'S COMPENSATION	30.81	24.43	0.00	0.00	0.00	0.00
232	UNEMPLOYMENT COMPENSATION	7.53	6.10	0.00	0.00	0.00	0.00
233	PAID LEAVE OREGON	25.89	24.52	0.00	0.00	0.00	0.00
200	ASSOCIATED PAYROLL COST	2,935.32	2,426.19	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	69.25	0.00	0.00	0.00	0.00	0.00
350	COMMUNICATION	1,635.92	1,648.32	0.00	0.00	0.00	0.00
300		1,705.17	1,648.32	0.00	0.00	0.00	0.00
470	COMPUTER SOFTWARE	7,848.90	51,844.66	675.00	0.00	709.53	0.00
480	COMPUTER HARDWARE	39,670.10	22,434.82	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	47,519.00	74,279.48	675.00	0.00	709.53	0.00
541	INITIAL/ADDITIONAL EQUIP	0.00	0.00	24,715.00	0.00	0.00	0.00
500	CAPITAL OUTLAY	0.00	0.00	24,715.00	0.00	0.00	0.00
Function 3100	FOOD SERVICE						
112	CLASSIFIED SALARIES	53,628.51	59,059.85	56,159.00	2.00	57,986.15	2.00
122	SUBSTITUTE CLASS SALARIES	4,232.53	2,650.73	2,500.00	0.00	0.00	0.00
124	TEMPORARY CLASS SALARIES	3,680.00	0.00	2,500.00	0.00	7,650.00	0.00
130	ADDITIONAL SALARY	3,736.61	6,853.80	0.00	0.00	0.00	0.00
100	SALARIES	65,277.65	68,564.38	61,159.00	2.00	65,636.15	2.00
210	P E R S	16,301.86	17,011.41	17,426.00	0.00	20,754.59	0.00
220	SOCIAL SECURITY	4,976.27	5,245.15	4,296.00	0.00	5,021.14	0.00
231	WORKER'S COMPENSATION	1,894.11	2,031.08	1,750.00	0.00	1,890.64	0.00
232	UNEMPLOYMENT COMPENSATION	65.00	68.48	56.00	0.00	65.74	0.00
233	PAID LEAVE OREGON	164.07	273.72	224.00	0.00	262.56	0.00

Requirements Report

		Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>						
Function 3100	FOOD SERVICE						
240	CONTRACTUAL EMPLOYEE BENEFITS	44,647.32	26,841.31	36,168.00	0.00	42,035.04	0.00
200	ASSOCIATED PAYROLL COST	68,048.63	51,471.15	59,920.00	0.00	70,029.71	0.00
322	REPAIRS AND MAINTENANCE	1,431.27	12,451.65	10,000.00	0.00	0.00	0.00
324	RENTALS	1,641.38	1,550.70	0.00	0.00	0.00	0.00
341	TRAVEL, LOCAL IN DISTRICT	23.63	148.49	0.00	0.00	0.00	0.00
342	TRAVEL, OUT OF DISTRICT	0.00	342.13	0.00	0.00	0.00	0.00
380	NON-INST PROF/TECH SRVS	6,319.74	0.00	0.00	0.00	0.00	0.00
300		9,416.02	14,492.97	10,000.00	0.00	0.00	0.00
410	CONSUMABLE SUPPLIES	9,182.48	8,320.53	11,000.00	0.00	0.00	0.00
413	FOOD SUPPLIES	3,206.96	1,403.63	5,000.00	0.00	1,334.14	0.00
414	COMMODITIES	14,078.69	8,073.55	0.00	0.00	0.00	0.00
450	FOOD	84,707.77	105,617.38	130,000.00	0.00	56,500.00	0.00
460	NON-CONSUMABLE SUPPLIES	277.70	35,501.95	6,292.00	0.00	0.00	0.00
470	COMPUTER SOFTWARE	0.00	1,178.00	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	111,453.60	160,095.04	152,292.00	0.00	57,834.14	0.00
540	EQUIPMENT	9,895.00	0.00	0.00	0.00	0.00	0.00
542	REPLACEMENT EQUIPMENT	0.00	0.00	5,000.00	0.00	0.00	0.00
500	CAPITAL OUTLAY	9,895.00	0.00	5,000.00	0.00	0.00	0.00
640	DUES AND FEES	2,203.19	720.16	3,471.00	0.00	0.00	0.00
600	OTHER OBJECTS	2,203.19	720.16	3,471.00	0.00	0.00	0.00
Function 3300	FAMILY ENGAGEMENT						
410	CONSUMABLE SUPPLIES	0.00	549.98	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	0.00	549.98	0.00	0.00	0.00	0.00
Function 4150	BUILDING CONSTRUCTION						
460	NON-CONSUMABLE SUPPLIES	0.00	0.00	0.00	0.00	150,603.36	0.00
400	SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00	150,603.36	0.00
520	BUILDINGS - ACQUISITION	27,672.10	493,081.24	0.00	0.00	0.00	0.00
530	NON-BUILDING IMPROVEMENTS	15,500.00	40,557.93	0.00	0.00	0.00	0.00
500	CAPITAL OUTLAY	43,172.10	533,639.17	0.00	0.00	0.00	0.00
640	DUES AND FEES	1,213.15	6,609.34	0.00	0.00	0.00	0.00

## Requirements Report

Fund	Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
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<b>Fund 200</b>	<b>SPECIAL REVENUE FUND</b>					
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600	OTHER OBJECTS	1,213.15	6,609.34	0.00	0.00	0.00
Function 4180	OTHER CAPITAL ITEMS					
540	EQUIPMENT	0.00	50,788.16	0.00	0.00	0.00
500	CAPITAL OUTLAY	0.00	50,788.16	0.00	0.00	0.00
Function 7000	UNAPP ENDING FUND BALANCE					
820	RESERVED FOR NEXT YEAR	0.00	0.00	75,000.00	0.00	0.00
800	OTHER USES OF FUNDS	0.00	0.00	75,000.00	0.00	0.00
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<b>Total Fund 200</b>	<b>SPECIAL REVENUE FUND</b>	<b>2,417,059.01</b>	<b>2,781,576.45</b>	<b>1,852,433.00</b>	<b>12.17</b>	<b>1,614,942.25</b>



## Requirements Report

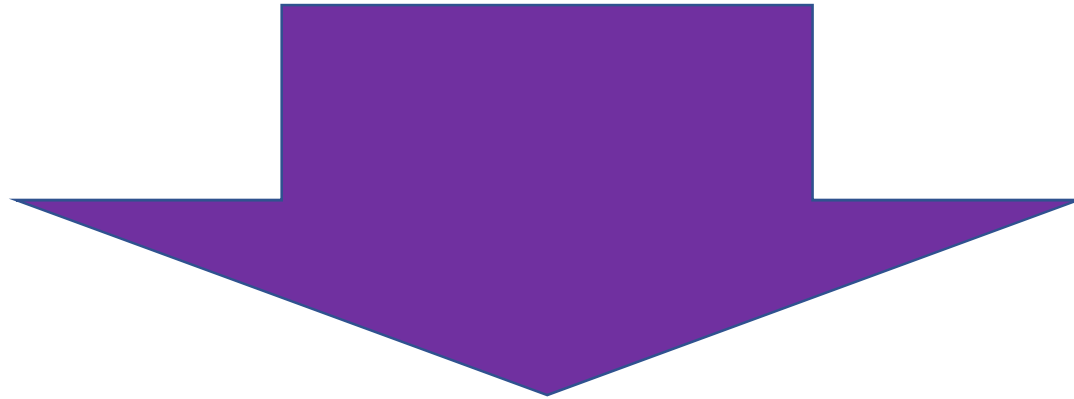
Actual 2022-2023	Actual 2023-2024	Adopted 2024-2025	FTE 2024-2025	Proposed 2025-2026	Proposed FTE 2025-2026
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Grand Totals:

2,417,059.01	2,781,576.45	1,852,433.00	12.17	1,614,942.25	9.84
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# **OTHER SUPPORTING DOCUMENTS**



## **NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the Port Orford-Langlois School District No. 2CJ, Curry County, State of Oregon, to discuss the budget for the fiscal year July 1, 2025 to June 30, 2026, will be held by the Port Orford-Langlois School District, at 45525 Highway 101, Sixes, Oregon, 97476. The meeting will take place in person and via internet on the 21st of April, 2025, at 5:30 P.M.

The purpose of this meeting is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after April 21, 2025, on the Port Orford-Langlois School District website at [www.2CJ.com](http://www.2CJ.com). Instructions on how to access the meeting via phone or computer will be posted on the 2CJ website by April 16, 2025.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meetings in person or via internet and discuss the proposed programs with the Budget Committee.

The Notice of Budget Committee Meeting, including any additional scheduled budget meetings can also be located on the Port Orford Langlois District website: [www.2CJ.com](http://www.2CJ.com).

**2025-2026**

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/3/2025

**Curry County, Port Orford-Langlois SD 2CJ - 1973**

<b>2025-2026 Local Revenue</b>	
Property Taxes and in-lieu of property taxes from local sources	= \$2,287,058.00
Common School Fund	= \$32,806.09
County School Fund	= \$350.00
State Managed Timber	= \$0.00
ESD Equalization	= \$0.00
In-Lieu of Property Taxes(non-local sources)	= \$0.00
Revenue Adjustments	= \$0.00
<b>Sum of Local Revenue</b>	<b>= \$2,320,214.09</b>
<b>2025-2026 Experience Adjustment</b>	
District Average Teacher Experience	= 9.65
State Average Teacher Experience	= 12.09
Experience Adjustment (Difference in District and State Teacher Experience)	= <b>-2.44</b>

<b>2025-2026 Transportation Grant</b>	
Salaries	= N/A
Payroll	= N/A
Purchased Services	= N/A
Supplies	= N/A
Other	= N/A
Garage Depreciation	= N/A
Bus Depreciation	= N/A
Fees Collected	= N/A
Non-Reimbursable	= N/A
Net Eligible Trans Expenditures	= \$335,432.00
Transportation per ADMr Rank	= 76%
Transportation Reimbursement Rate	= 70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant	\$234,802.40

<b>2025-2026 Extended ADMW</b>	<b>2025-2026 Extended ADMW</b>	<b>387.38</b>
<b>2025-2026 ADMW</b>	<b>2024-2025 ADMW</b>	<b>375.78</b>
<b>Extended ADMW 387.38</b>		

**2025-2026 General Purpose Grant**

Multiply the Teacher Experience Adjustment of -2.44 by \$25 then add \$4500 to the result = \$4,439.00  
 Then multiply \$4,439.00 by the Extended ADMW 387.375 and then by the funding ratio 2.47542604256 = \$4,256,637.73

**2025-2026 Total Formula Revenue**

Add the General Purpose Grant \$4,256,637.73 to the Transportation Grant \$234,802.40 = \$4,491,440.13

**2025-2026 State School Fund Grant**

Subtract the Local Revenue \$2,320,214.09 from the Total Formula Revenue \$4,491,440.13 = \$2,171,226.03

**2025-2026 Rates per ADMW**

General Purpose Grant per Extended ADMW = \$10,988      Total Formula Revenue per Extended ADMW = \$11,595  
 Charter Schools Rate( ORS 338.155 ) = \$10,988

<b>Payments</b>	
SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
	High Cost Disability/ Estimated Remaining Balance Due

**Port Orford-Langlois SD 2CJ: District total extended ADMw for funding calculations**

	2025-2026		2024-2025	
ADMr:	226.00 X 1.00	226.00	219.52 X 1.00	219.52
Students in EL programs:	2.00 X 0.50	1.00	0.00 X 0.50	0.00
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
34 IEP Students capped at 11% of District ADMr:	24.86 X 1.00	24.86	24.15 X 1.00	24.15
Students on IEP Above 11% of ADMr:	3.00 X 1.00	3.00	3.00 X 1.00	3.00
Students in Poverty:	91.06 X 0.25	22.77	77.45 X 0.25	19.36
Students in Foster Care and Neglected/Delinquent:	1.00 X 0.25	0.25	1.00 X 0.25	0.25
Remote Elementary School Correction:	58.31 X 1.00	58.31	58.31 X 1.00	58.31
Small High School Correction:	51.19 X 1.00	51.19	51.19 X 1.00	51.19
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	<b>2025-2026 ADMw</b>	<b>387.38</b>	<b>2024-2025 ADMw</b>	<b>375.78</b>
	<b>Port Orford-Langlois SD 2CJ Extended ADMw</b>		<b>387.38</b>	

**Port Orford Langlois SD 2CJ Extended ADMw 387.38**